| Statement of cash flows, indirect method | Consolidated 01/01/2022-31/03/2022 | Standalone 01/01/2022-31/03/2022 | Consolidated 01/01/2021-31/03/2021 | Standalone 01/01/2021-31/03/2021 |
|---|---|---|---|---|
| | | | | Actuals/Omani Rial/Unaudited |
| **OTHER CASH FLOW INFORMATION** | | | | |
| **CONSOLIDATED AND SEPARATE** | | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | | | |
| **Profit (loss) before tax** | **339,719** | **254,935** | **301,198** | **195,915** |
| **ADJUSTMENTS TO RECONCILE PROFIT (LOSS)** | | | | |
| Adjustments for depreciation and amortisation expense | 859 | 837 | 1,118 | 1,096 |
| Adjustments for losses (gains) on financial asset at fair value through profit and loss | (4,767) | (4,767) | (2,814) | (2,814) |
| Provision for employees' end of service benefits | 6,340 | 5,057 | 5,964 | 4,769 |
| Other adjustments for which cash effects are investing or financing cash flow | | | 509 | 509 |
| **Total adjustments to reconcile profit (loss)** | **2,432** | **1,127** | **4,777** | **3,560** |
| **Cash flows from (used in) operations before changes in working capital** | **342,151** | **256,062** | **305,975** | **199,475** |
| **WORKING CAPITAL CHANGES** | | | | |
| Adjustments for decrease (increase) in trade accounts and other receivables | (607,284) | (371,863) | (223,474) | (381,143) |
| Adjustments for decrease (increase) in finance leases | 135,747 | | 113,366 | |
| Adjustments for decrease (increase) in trade accounts and other payables | (10,953) | (1,334) | (12,467) | (9,779) |
| **Total adjustments to working capital changes** | **(482,490)** | **(373,197)** | **(122,575)** | **(390,922)** |
| **Net cash flows from (used in) operations** | **(140,339)** | **(117,135)** | **183,400** | **(191,447)** |
| Other inflows (outflows) of cash, classified as operating activities | 63,413 | 47,813 | 637,049 | 622,049 |
| **Net cash flows from (used in) operating activities** | **(76,926)** | **(69,322)** | **820,449** | **430,602** |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | | | |
| Purchase of property, plant and equipment, classified as investing activities | 514 | 514 | 542 | 542 |
| Purchase of other long-term assets, classified as investing activities | 300 | | 60,088 | |
| **Net cash flows from (used in) investing activities** | **(814)** | **(514)** | **(60,630)** | **(542)** |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | | | |
| Dividends paid, classified as financing activities | 450,000 | 450,000 | 0 | 0 |
| **Net cash flows from (used in) financing activities** | **(450,000)** | **(450,000)** | **0** | **0** |
| **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | **(527,740)** | **(519,836)** | **759,819** | **430,060** |
| **Net increase (decrease) in cash and cash equivalents** | **(527,740)** | **(519,836)** | **759,819** | **430,060** |
| **Cash and cash equivalents at beginning of period** | **3,135,671** | **1,644,140** | **856,085** | **407,980** |
| **Cash and cash equivalents at end of period** | **2,607,931** | **1,124,304** | **1,615,904** | **838,040** |

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 28 Apr 2022