Actuals/Omani Rial/Unaudited

Statement of cash flows, indirect method	Consolidated 01/01/2022-30/06/2022	Standalone 01/01/2022-30/06/2022	Consolidated 01/01/2021-30/06/2021	Standalone 01/01/2021-30/06/2021
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	**392,913**	**1,093,131**	**395,724**	**184,840**
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	1,670	1,626	2,123	2,079
Adjustments for losses (gains) on financial asset at fair value through profit and loss	11,529	11,529	(7,731)	(7,731)
Provision for employees' end of service benefits	9,246	7,508	8,427	6,792
Other adjustments for non-cash items	(27,070)	0	0	0
Total adjustments to reconcile profit (loss)	**(4,625)**	**20,663**	**2,819**	**1,140**
Cash flows from (used in) operations before changes in working capital	**388,288**	**1,113,794**	**398,543**	**185,980**
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in trade accounts and other receivables	(659,356)	(144,991)	397,305	(23,575)
Adjustments for decrease (increase) in finance leases	271,495	0	226,731	0
Adjustments for decrease (increase) in trade accounts and other payables	(4,771)	(10,402)	(10,206)	(9,453)
Adjustments for decrease (increase) in other working capital items	0	(636,484)	0	(30,760)
Total adjustments to working capital changes	**(392,632)**	**(791,877)**	**613,830**	**(63,788)**
Net cash flows from (used in) operations	**(4,344)**	**321,917**	**1,012,373**	**122,192**
Income taxes paid (refund), classified as operating activities	(40,521)	(4,736)	(77,437)	(10,149)
Other inflows (outflows) of cash, classified as operating activities	155,940	155,940	863,435	863,435
Net cash flows from (used in) operating activities	**111,075**	**473,121**	**1,798,371**	**975,478**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	2,264	2,264	542	542
Other inflows (outflows) of cash, classified as investing activities	(570)		(64,588)	
Net cash flows from (used in) investing activities	**(2,834)**	**(2,264)**	**(65,130)**	**(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	**(341,759)**	**20,857**	**1,733,241**	**974,936**
Net increase (decrease) in cash and cash equivalents	**(341,759)**	**20,857**	**1,733,241**	**974,936**
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	**2,793,912**	**1,664,997**	**2,589,326**	**1,382,916**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 07 Aug 2022