Statement of cash flows, indirect method	Consolidated 01/01/2022-30/09/2022	Standalone 01/01/2022-30/09/2022	Consolidated 01/01/2021-30/09/2021	Standalone 01/01/2021-30/09/2021
				Actuals/Omani Rial/Unaudited
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	**429,892**	**1,026,418**	**517,501**	**207,832**
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	2,770	2,704	3,013	2,947
Adjustments for losses (gains) on financial asset at fair value through profit and loss	20,527	20,527	5,691	5,691
Provision for employees' end of service benefits	11,810	9,614	10,918	8,838
Adjustments for other provisions	(27,070)	0	0	0
Total adjustments to reconcile profit (loss)	**8,037**	**32,845**	**19,622**	**17,476**
Cash flows from (used in) operations before changes in working capital	**437,929**	**1,059,263**	**537,123**	**225,308**
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in trade accounts and other receivables	(347,226)	(157,154)	219,336	15,080
Adjustments for decrease (increase) in finance leases	407,243		340,097	
Adjustments for decrease (increase) in trade accounts and other payables	(24,085)	(17,306)	(10,866)	(12,196)
Total adjustments to working capital changes	**35,932**	**(174,460)**	**548,567**	**2,884**
Net cash flows from (used in) operations	**473,861**	**884,803**	**1,085,690**	**228,192**
Income taxes paid (refund), classified as operating activities	(40,521)	(4,736)	(82,561)	(15,273)
Other inflows (outflows) of cash, classified as operating activities	301,968	(334,516)	826,914	780,945
Net cash flows from (used in) operating activities	**735,308**	**545,551**	**1,830,043**	**993,864**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	2,264	2,264	542	542
Purchase of other long-term assets, classified as investing activities	4,115	0	167,478	0
Net cash flows from (used in) investing activities	**(6,379)**	**(2,264)**	**(168,020)**	**(542)**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Dividends paid, classified as financing activities	450,007	450,000	0	0
Net cash flows from (used in) financing activities	**(450,007)**	**(450,000)**	**0**	**0**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**278,922**	**93,287**	**1,662,023**	**993,322**
Net increase (decrease) in cash and cash equivalents	**278,922**	**93,287**	**1,662,023**	**993,322**
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	**3,414,593**	**1,737,427**	**2,518,108**	**1,401,302**

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 09 Nov 2022