Statement of cash flows, indirect method	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022	Consolidated 01/01/2021-31/12/2021	Standalone 01/01/2021-31/12/2021
				Actuals/Omani Rial/Audited
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	**538,598**	**1,634,167**	**598,251**	**179,218**
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	28,146	3,719	3,896	3,808
Adjustments for losses (gains) on financial asset at fair value through profit and loss	23,775	23,775	13,420	13,420
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	102,998	102,998	(76,203)	(76,203)
Provision for employees' end of service benefits	14,373	11,719	13,410	10,885
Net gains / (losses) from investments			6,203	6,203
Total adjustments to reconcile profit (loss)	**169,292**	**142,211**	**(51,680)**	**(54,293)**
Cash flows from (used in) operations before changes in working capital	**707,890**	**1,776,378**	**546,571**	**124,925**
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in trade accounts and other receivables	(134,447)	(695,222)	387,896	(1,680)
Adjustments for decrease (increase) in finance leases	542,991		453,463	
Adjustments for decrease (increase) in trade accounts and other payables	7,580	(8,196)	22,416	1,520
Adjustments for decrease (increase) in other working capital items		(636,484)		(60,974)
Total adjustments to working capital changes	**416,124**	**(1,339,902)**	**863,775**	**(61,134)**
Net cash flows from (used in) operations	**1,124,014**	**436,476**	**1,410,346**	**63,791**
Income taxes paid (refund), classified as operating activities	(67,591)	(4,737)	(82,561)	(15,273)
Other inflows (outflows) of cash, classified as operating activities	28,348	28,348		
Net cash flows from (used in) operating activities	**1,084,771**	**460,087**	**1,327,785**	**48,518**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Purchase of property, plant and equipment, classified as investing activities	2,678	2,678	692	692
Proceeds from sales of other long-term assets, classified as investing activities	718,268	718,268	1,455,455	1,455,455
Purchase of other long-term assets, classified as investing activities	429,736	429,736	199,324	199,324
Other inflows (outflows) of cash, classified as investing activities	(25,895)		(303,638)	(67,797)
Net cash flows from (used in) investing activities	**259,959**	**285,854**	**951,801**	**1,187,642**
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	**894,730**	**295,941**	**2,279,586**	**1,236,160**
Net increase (decrease) in cash and cash equivalents	**894,730**	**295,941**	**2,279,586**	**1,236,160**
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	**4,030,401**	**1,940,081**	**3,135,671**	**1,644,140**

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 15 Feb 2023