Statement of cash flows, indirect method	Consolidated 01/01/2023-31/12/2023	Standalone 01/01/2023-31/12/2023	Consolidated 01/01/2022-31/12/2022	Standalone 01/01/2022-31/12/2022
				Actuals/Omani Rial/Audited
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	**561,618**	**686,457**	**538,598**	**1,634,167**
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	18,457	3,927	28,146	3,719
Adjustments for finance costs	184,931		185,764	
Adjustments for finance income	0		0	
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(79,366)	(79,366)	23,775	23,775
Adjustments for gain (loss) on disposals, property, plant and equipment	2	2		
Provision for employees' end of service benefits	36,291	30,693	14,373	11,719
Net gains / (losses) from investments			(102,998)	(102,998)
Total adjustments to reconcile profit (loss)	**160,311**	**(44,748)**	**355,056**	**142,211**
Cash flows from (used in) operations before changes in working capital	**721,929**	**641,709**	**893,654**	**1,776,378**
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in trade accounts and other receivables	45,214	597,397	(134,447)	(695,222)
Adjustments for decrease (increase) in finance leases	663,182		558,064	
Adjustments for decrease (increase) in trade accounts and other payables	(47,350)	3,223	7,580	(8,197)
Total adjustments to working capital changes	**661,046**	**600,620**	**431,197**	**(703,419)**
Net cash flows from (used in) operations	**1,382,975**	**1,242,329**	**1,324,851**	**1,072,959**
Income taxes paid (refund), classified as operating activities	(80,761)	(27,596)	(39,243)	23,612
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities	(3,238,686)	(1,738,686)	288,532	(347,952)
Net cash flows from (used in) operating activities	**(1,936,472)**	**(523,953)**	**1,574,140**	**748,619**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Proceeds from sales of property, plant and equipment, classified as investing activities	5	5		
Purchase of property, plant and equipment, classified as investing activities			2,678	2,678
Other inflows (outflows) of cash, classified as investing activities			(25,895)	
Net cash flows from (used in) investing activities	**5**	**5**	**(28,573)**	**(2,678)**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of lease liabilities, classified as financing activities	15,905		15,073	
Dividends paid, classified as financing activities	450,000	450,000	450,000	450,000
Interest paid, classified as financing activities	184,931		185,764	
Net cash flows from (used in) financing activities	**(650,836)**	**(450,000)**	**(650,837)**	**(450,000)**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**(2,587,303)**	**(973,948)**	**894,730**	**295,941**
Net increase (decrease) in cash and cash equivalents	**(2,587,303)**	**(973,948)**	**894,730**	**295,941**
Cash and cash equivalents at beginning of period	**4,030,401**	**1,940,081**	**3,135,671**	**1,644,140**
Cash and cash equivalents at end of period	**1,443,098**	**966,133**	**4,030,401**	**1,940,081**

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 21 Feb 2024