

Statement of cash flows, indirect method	Actuals/Omani Rial/Reviewed	
	01/01/2022-30/09/2022	01/01/2021-30/09/2021
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net profit (loss)	1,440,342	1,977,353
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for finance costs	1,800	0
Adjustments for Interest/Finance income	53,394	24,467
Total adjustments to reconcile profit (loss)	(51,594)	(24,467)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Receivables	232,694	(1,442,863)
Adjustments for decrease (increase) in Account Payables and accrued expenses	(679,999)	580,229
Total adjustments to working capital changes	(447,305)	(862,634)
Net cash flows from (used in) operations	941,443	1,090,252
Net cash flows from (used in) operating activities	941,443	1,090,252
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Interest/finance income received	53,394	24,467
Net cash flows from (used in) investing activities	53,394	24,467
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Subscriptions received		2,628,139
Dividends paid	942,372	826,172
Net cash flows from (used in) financing activities	(942,372)	1,801,967
Net increase (decrease) in cash and cash equivalents	52,465	2,916,686
Cash and cash equivalents at beginning of period	2,293,978	0
Cash and cash equivalents at end of period	2,346,443	2,916,686

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
20 Oct 2022