

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	01/01/2022- 31/12/2022	01/01/2021- 31/12/2021
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net profit (loss)	2,011,621	1,829,605
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for finance costs	1,800	7,200
Adjustments for Interest/Finance income	72,120	38,926
Adjustments for impairment loss (reversal of impairment loss) from financial assets at fair value through other comprehensive income - debt instruments	(116,000)	528,049
Total adjustments to reconcile profit (loss)	(186,320)	496,323
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Receivables	675,681	(1,953,865)
Adjustments for decrease (increase) in Account Payables and accrued expenses	52,606	203,993
Adjustments for decrease (increase) in other working capital items	(861,103)	700,008
Total adjustments to working capital changes	(132,816)	(1,049,864)
Net cash flows from (used in) operations	1,692,485	1,276,064
Net cash flows from (used in) operating activities	1,692,485	1,276,064
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of investment properties	0	2,366,210
Interest/finance income received	72,120	38,926
Net cash flows from (used in) investing activities	72,120	(2,327,284)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Capital distributed to unitholders		4,994,350
Dividends paid	1,413,558	1,649,152
Net cash flows from (used in) financing activities	(1,413,558)	3,345,198
Net increase (decrease) in cash and cash equivalents	351,047	2,293,978
Cash and cash equivalents at beginning of period	2,293,978	0
Cash and cash equivalents at end of period	2,645,025	2,293,978