

Statement of cash flows, indirect method	Actuals/Omani Rial/Reviewed	
	01/01/2023-31/03/2023	01/01/2022-31/03/2022
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net profit (loss)	555,108	497,712
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for Interest/Finance income	21,179	14,369
Amortization of premium, discount and transaction costs		1,800
Total adjustments to reconcile profit (loss)	(21,179)	(12,569)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Receivables	455,443	540,159
Adjustments for decrease (increase) in Account Payables and accrued expenses	(46,021)	(596,333)
Total adjustments to working capital changes	409,422	(56,174)
Net cash flows from (used in) operations	943,351	428,969
Net cash flows from (used in) operating activities	943,351	428,969
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Interest/finance income received	21,179	14,369
Net cash flows from (used in) investing activities	21,179	14,369
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid	518,305	0
Net cash flows from (used in) financing activities	(518,305)	0
Net increase (decrease) in cash and cash equivalents	446,225	443,338
Cash and cash equivalents at beginning of period	2,645,025	2,293,978
Cash and cash equivalents at end of period	3,091,250	2,737,316

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
18 Apr 2023