

Statement of cash flows, indirect method	Actuals/Omani Rial/Reviewed	
	01/01/2023-30/06/2023	01/01/2022-30/06/2022
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net profit (loss)	1,094,512	948,758
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for Interest/Finance income	52,068	33,848
Amortization of premium, discount and transaction costs	8,524	1,800
Total adjustments to reconcile profit (loss)	(43,544)	(32,048)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Receivables	404,089	432,879
Adjustments for decrease (increase) in Account Payables and accrued expenses	(103,257)	(598,270)
Total adjustments to working capital changes	300,832	(165,391)
Net cash flows from (used in) operations	1,351,800	751,319
Net cash flows from (used in) operating activities	1,351,800	751,319
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Interest/finance income received	52,068	33,848
Net cash flows from (used in) investing activities	52,068	33,848
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Dividends paid	1,083,729	0
Net cash flows from (used in) financing activities	(1,083,729)	0
Net increase (decrease) in cash and cash equivalents	320,139	785,167
Cash and cash equivalents at beginning of period	2,645,025	2,293,978
Cash and cash equivalents at end of period	2,965,164	3,079,145

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
25 Jul 2023