

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	01/01/2023- 31/12/2023	01/01/2022- 31/12/2022
STATEMENT OF CASH FLOWS		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net profit (loss)	3,097,798	2,011,621
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for finance costs	19,159	1,800
Adjustments for Interest/Finance income	111,137	72,120
Adjustments for impairment loss (reversal of impairment loss) from financial assets at fair value through other comprehensive income - debt instruments	(858,309)	(116,000)
Total adjustments to reconcile profit (loss)	(950,287)	(186,320)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in Receivables	643,987	675,681
Adjustments for decrease (increase) in Account Payables and accrued expenses	59,044	52,606
Adjustments for decrease (increase) in other working capital items	(144,909)	(861,103)
Total adjustments to working capital changes	558,122	(132,816)
Net cash flows from (used in) operations	2,705,633	1,692,485
Net cash flows from (used in) operating activities	2,705,633	1,692,485
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of investment properties	7,615,691	
Proceeds from sales of investment property	111,137	72,120
Net cash flows from (used in) investing activities	(7,504,554)	72,120
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Loan paid / drawndown	(7,519,191)	
Dividends paid	2,261,695	1,413,558
Net cash flows from (used in) financing activities	5,257,496	(1,413,558)
Net increase (decrease) in cash and cash equivalents	458,575	351,047
Cash and cash equivalents at beginning of period	2,645,025	2,293,978
Cash and cash equivalents at end of period	3,103,600	2,645,025