

Statement of cash flows, indirect method	Actuals/Omani Rial/Audited	
	Standalone 01/01/2023-30/09/2023	Standalone 01/01/2022-30/09/2022
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	50,320,118	40,131,468
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	752,457	354,714
Adjustments for increase (decrease) in employee benefit liabilities	81,057	152,274
Adjustments for provisions	247,965	(30,660)
Adjustments for finance costs	15,724,211	12,020,491
Adjustments for finance income	54,533,121	51,919,496
Adjustments for other fair value losses (gains)	(8,769,328)	
Other adjustments to reconcile profit (loss)	(18,271)	
Total adjustments to reconcile profit (loss)	(46,515,030)	(39,422,677)
Cash flows from (used in) operations before changes in working capital	3,805,088	708,791
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(369,538)	(206,669)
Adjustment for decrease (increase) in trade and other receivables	1,286,216	13,217,524
Adjustments for increase (decrease) in trade and other payables	(8,611,367)	(3,536,143)
Adjustments for decrease (increase) in other working capital items	74,913,529	79,401,692
Total adjustments to working capital changes	67,218,840	88,876,404
Net cash flows from (used in) operations	71,023,928	89,585,195
Interest paid, classified as operating activities	(7,237,296)	(12,058,031)
Interest received	1,425,228	609,439
Employees end of service benefits paid	(173,005)	(66,077)
Other inflows (outflows) of cash	93,629	628,060
Net cash flows from (used in) operating activities	65,132,484	78,698,586
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of other long-term assets	56,204,226	33,859,478
Other inflows (outflows) of cash, classified as investing activities	18,600,000	(15,249,630)
Net cash flows from (used in) investing activities	(37,604,226)	(49,109,108)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	333,762,000	0
Repayments of borrowings	389,613,373	29,144,368
Payments of lease liabilities	1,087,003	456,455
Other inflows (outflows) of cash, classified as financing activities	(3,911,799)	0
Net cash flows from (used in) financing activities	(60,850,175)	(29,600,823)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(33,321,917)	(11,345)
Net increase (decrease) in cash and cash equivalents	(33,321,917)	(11,345)
Cash and cash equivalents at beginning of period	48,777,590	34,357,645
Cash and cash equivalents at end of period	15,455,673	34,346,300