

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/03/2026

OMINVEST

العمانية العالمية للتنمية والاستثمار (أومينفست)

Statement of cash flows, indirect method	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2026- 31/03/2026	Standalone 01/01/2026- 31/03/2026	Consolidated 01/01/2025- 31/03/2025	Standalone 01/01/2025- 31/03/2025
STATEMENT OF CASH FLOWS				
CONSOLIDATED AND SEPARATE				
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES				
Profit (loss) before tax	13,113	11,038	14,185	10,190
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)				
Adjustments for depreciation and amortisation expense	368	57	788	120
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(2,018)	(208)	(1,264)	38
Adjustments for other provisions	250	0	0	0
Net gains / (losses) from investments	5		171	
Other adjustments for non-cash items	(16,660)	(18,065)	(14,857)	(18,268)
Total adjustments to reconcile profit (loss)	(18,065)	(18,216)	(15,504)	(18,110)
Cash flows from (used in) operations before changes in working capital	(4,952)	(7,178)	(1,319)	(7,920)
WORKING CAPITAL CHANGES				
Adjustments for decrease (increase) in investment securities	(4,453)	3,125	(4,825)	(845)
Adjustments for decrease (increase) in due from subsidiaries	0	48,181	0	(32,726)
Adjustments for decrease (increase) in reinsurance contract assets	3,068	0	0	0
Adjustments for decrease (increase) in other assets	(16,674)	(1,526)	(25,199)	(11,851)
Adjustments for increase (decrease) in insurance contract liabilities	(6,962)	0	(1,247)	0
Adjustments for increase (decrease) in reinsurance contract liabilities	0	0	(706)	0
Adjustments for increase (decrease) in other liabilities	5,933	5,513	10,767	646
Total adjustments to working capital changes	(19,088)	55,293	(21,210)	(44,776)
Net cash flows from (used in) operations	(24,040)	48,115	(22,529)	(52,696)
Income taxes paid (refund), classified as operating activities	(130)	0	0	0
Net cash flows from (used in) operating activities	(24,170)	48,115	(22,529)	(52,696)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES				
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	0	1,559	0	283
Purchase of property, plant and equipment, classified as investing activities	4,141	4	4,606	14
Dividends received, classified as investing activities	31,142	40,780	21,190	38,288
Other inflows (outflows) of cash, classified as investing activities	34,599	0	(8,891)	0
Net cash flows from (used in) investing activities	61,600	39,217	7,693	37,991
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES				
Payments of other equity instruments	6,000	0	0	0
Proceeds from borrowings, classified as financing activities	8,424	(66,638)	19,085	20,395
Dividends paid, classified as financing activities	18,714	18,714	0	0
Interest paid, classified as financing activities	1,229	1,296	1,273	1,296
Net cash flows from (used in) financing activities	(17,519)	(86,648)	17,812	19,099
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	19,911	684	2,976	4,394
Net increase (decrease) in cash and cash equivalents	19,911	684	2,976	4,394
Cash and cash equivalents at beginning of period	47,557	3,764	46,195	3,650
Cash and cash equivalents at end of period	67,468	4,448	49,171	8,044

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
14 May 2026