

Statement of cash flows, indirect method		Actuals/Omani Rial/Unaudited	
		01/01/2026-31/03/2026	01/01/2025-31/03/2025
STATEMENT OF CASH FLOWS			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit for the period before taxation		3,697,007	841,661
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)			
Realised/unrealised (loss)/ gain on investments at FVTPL, FVOCI, Amortised cost- net		(3,741,137)	(74,301)
Provision for employees' end of service benefits		9,226	121,967
Interest income net of amortization		(640,658)	(714,649)
Adjustments for dividend income		267,766	384,545
Adjustments for depreciation expense		32,856	27,285
Amortisation of intangible assets		30,261	30,250
Total adjustments to reconcile profit (loss)		(4,577,218)	(993,993)
CHANGES IN WORKING CAPITAL			
Insurance contract liabilities and assets		(756,102)	(1,943,378)
Others receivables and prepayments		24,408	130,130
Other liabilities and accruals		1,680,913	3,019,547
Total increase (decrease) in working capital		949,219	1,206,299
Net cash flows from (used in) operations		69,008	1,053,967
Employees end of service benefits paid		(4,530)	(1,678)
Income taxes paid		(16,368)	(237,342)
Net cash flows from (used in) operating activities		48,110	814,947
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceed from sale of investments carried at fair value through profit or loss		15,808,494	3,749,123
Purchase of investments carried at fair value through profit or loss		13,041,371	6,058,349
Purchase of property, plant and equipment		12,785	16,967
Interest income received from Bank deposits, bonds and securities			714,649
Dividends received		267,766	384,545
Other inflows (outflows) of cash, classified as investing activities		1,417	(18,391)
Net cash flows from (used in) investing activities		3,023,521	(1,245,390)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Dividends paid		1,047,921	886,702
Net cash flows from (used in) financing activities		(1,047,921)	(886,702)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		2,023,710	(1,317,145)
Net increase (decrease) in cash and cash equivalents		2,023,710	(1,317,145)
Cash and cash equivalents at beginning of period		7,909,470	4,929,728
Cash and cash equivalents at end of period		9,933,180	3,612,583

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Apr 2026