

Oman Reinsurance Company SAOG
Condensed interim statement of cash flows for the six-months period ended 30 June 2025 (un-audited)
(Expressed in Omani Rial)

	Notes	Period from 1 January 2025 to 30 June 2025 (un-audited)	Period from 1 January 2024 to 30 June 2024 (Un-audited)
Operating activities			
Net profit after tax for the period		2,211,977	1,069,130
Adjustments for:			
Depreciation on property, plant and equipment	14	30,551	19,281
(Gain) on sale of investments at fair value through other comprehensive income		(10,091)	(9,374)
Amortisation of intangible assets	13	6,670	25,973
(Loss) disposal of property, plant and equipment		(33)	(139)
Unrealised fair value gain on investments at fair value through profit or loss	21	(55,914)	23,443
Interest income from bank deposits	21	(1,836,985)	(1,613,836)
Dividend income	21	(126,855)	(27,369)
Operating gain before working capital changes		219,320	(512,891)
Working capital changes			
Other receivables		(27,388)	(128,246)
Reinsurance and retrocession funds		1,924,467	1,266,553
Other payables		(436,617)	367,689
Net cash (utilized) / generated from operating activities		1,679,782	993,105
Investing activities			
Purchase of property, plant and equipment	14	(16,056)	(8,137)
Proceeds from disposal of property, plant and equipment		80	139
Purchase of investments at fair value through other comprehensive income	8	(6,791,205)	(3,860,116)
Purchase of investments at fair value through profit or loss	7	-	(681,795)
Proceeds from disposal of investments at fair value through other comprehensive income		3,045,933	1,961,840
Proceeds from disposal of investments at fair value through profit or loss		642,834	195,406
Net change in bank deposits		983,496	167,018
Interest income received from bank deposits		1,733,786	1,234,717
Dividend income received	21	126,855	27,369
Net cash generated / (used) in investing activities		(274,277)	(963,559)
Net increase / (decrease) in cash and cash equivalents		1,405,505	29,546
Cash and cash equivalents, beginning of the period		2,295,930	1,757,970
Cash and cash equivalents, end of the period	5	3,701,435	1,787,516