

Oman Reinsurance Company SAOG

Condensed interim statement of cash flows for the nine-months period ended 30 September 2025 (un-audited)
(Expressed in Omani Rial)

	Notes	Period from 1 January 2025 to 30 September 2025 (un-audited)	Period from 1 January 2024 to 30 September 2024 (Un-audited)
Operating activities			
Net profit after tax for the period		3,216,375	1,416,266
Adjustments for:			
Depreciation on property, plant and equipment	14	43,809	28,764
(Gain) on sale of investments at fair value through other comprehensive income		(9,979)	(21,830)
Amortisation of intangible assets	13	9,602	38,260
(Loss) disposal of property, plant and equipment		(10,153)	(220)
Unrealised fair value gain on investments at fair value through profit or loss	21	(55,846)	47,288
Interest income from bank deposits	21	(2,799,541)	(2,440,850)
Dividend income	21	(132,152)	(36,869)
Operating gain before working capital changes		262,115	(969,191)
Working capital changes			
Other receivables		(255,920)	(71,844)
Reinsurance and retrocession funds		4,174,114	4,863,943
Other payables		(14,880)	517,386
Net cash (utilized) / generated from operating activities		4,165,429	4,340,294
Investing activities			
Purchase of property, plant and equipment	14	(55,996)	(14,728)
Proceeds from disposal of property, plant and equipment		10,200	424
Purchase of investments at fair value through other comprehensive income	8	(11,051,280)	(8,135,959)
Purchase of investments at fair value through profit or loss	7	(225,327)	(693,022)
Proceeds from disposal of investments at fair value through other comprehensive income		5,615,314	4,834,300
Proceeds from disposal of investments at fair value through profit or loss		831,764	195,406
Net change in bank deposits		983,496	(698,482)
Interest income received from bank deposits		2,375,476	2,149,071
Dividend income received	21	132,152	36,869
Net cash generated / (used) in investing activities		(1,384,201)	(2,326,121)
Net increase / (decrease) in cash and cash equivalents		2,781,228	2,014,173
Cash and cash equivalents, beginning of the period		2,295,930	1,757,970
Cash and cash equivalents, end of the period	5	5,077,158	3,772,143