

Oman Reinsurance Company SAOG

Condensed interim statement of cash flows for the three-month period ended 31 March 2026
(un-audited)

(Expressed in **﷮**)

	Notes	Period from 1 January 2026 to 31 March 2026 (un-audited)	Period from 1 January 2025 to 31 March 2025 (Un-audited)
Operating activities			
Net profit after tax for the period		1,756,639	1,101,400
Adjustments for:			
Depreciation on property, plant and equipment	14	14,570	17,158
(Gain) on sale of investments at fair value through other comprehensive income		(5,970)	(57)
Amortisation of intangible assets	13	3,464	3,595
Unrealised fair value gain on investments at fair value through profit or loss	21	91,290	(56,559)
Interest income from bank deposits	21	(972,127)	(881,417)
Dividend income	21	(49,876)	(42,761)
Operating gain before working capital changes		837,990	141,359
Working capital changes			
Other receivables		(82,353)	(404,291)
Reinsurance and retrocession funds		(244,885)	134,521
Other payables		(43,184)	(30,705)
Net cash generated / (utilized) from operating activities		467,568	(159,116)
Investing activities			
Purchase of property, plant and equipment	14	(12,750)	(6,806)
Purchase of investments at fair value through other comprehensive income	8	(3,190,692)	(1,849,329)
Proceeds from disposal of investments at fair value through other comprehensive income		202,811	1,126,270
Proceeds from disposal of investments at fair value through profit or loss		76,341	-
Net change in bank deposits		1,500,000	1,133,496
Interest income received from bank deposits		753,778	827,861
Dividend income received	21	49,876	42,761
Net cash (used) / generated in investing activities		(799,241)	1,274,253
Net (decrease) / increase in cash and cash equivalents		(331,673)	1,115,137
Cash and cash equivalents, beginning of the period		4,522,350	2,295,930
Cash and cash equivalents, end of the period	5	4,190,677	3,411,067