

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		5,257,709	348,434
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)			
Realised/unrealised (loss)/ gain on investments at FVTPL, FVOCI, Amortised cost- net		(595,595)	(59,644)
Provision for expected credit loss of financial assets		22,226	25,502
Provision for employees' end of service benefits		49,783	36,975
interest income net of amortization		(521,736)	(475,372)
Adjustments for finance costs		272,373	274,616
Adjustments for dividend income		564,336	932,006
Adjustments for depreciation expense		88,868	71,715
Adjustments for Gain/ (loss) on disposal of property, plant and equipment		2,429	
Adjustments for decrease (increase) in trade accounts receivable		(2,268,019)	(2,373,956)
Adjustments for fair value losses (gains)		(3,687,112)	239,486
Total adjustments to reconcile profit (loss)		(7,205,977)	(3,192,684)
CHANGES IN WORKING CAPITAL			
Insurance contract liabilities and assets		3,066,649	1,852,584
Others receivables and prepayments		(271,153)	(286,382)
other liabilities and accruals		199,781	58,296
Total increase (decrease) in working capital		2,995,277	1,624,498
Net cash flows from (used in) operations		1,047,009	(1,219,752)
Employees end of service benefits paid			(4,476)
Net cash flows from (used in) operating activities		1,047,009	(1,224,228)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceed from sale of investments carried at fair value through profit or loss		4,577,876	6,649,999
Purchase of investments carried at fair value through profit or loss		11,265,800	4,573,450
Purchase of property, plant and equipment		64,118	3,832
Proceeds from disposal of property and equipment		2,429	
Interest income received from Bank deposits, bonds and securities		210,639	149,403
Dividends received		188,295	203,081
Net cash flows from (used in) investing activities		(6,350,679)	2,425,201
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Dividends paid		2,000,000	
Lease rental paid		(18,392)	(20,546)
Other inflows (outflows) of cash, classified as financing activities			755,774
Net cash flows from (used in) financing activities		(2,018,392)	735,228
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		(7,322,062)	1,936,201
Net increase (decrease) in cash and cash equivalents		(7,322,062)	1,936,201
Cash and cash equivalents at beginning of period		9,086,823	805,428
Cash and cash equivalents at end of period		1,764,761	2,741,629