

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	01/01/2022-31/03/2022	01/01/2021-31/03/2021
OPERATING ACTIVITIES		
Profit for the period before taxation	1,224,895	1,139,970
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	89,719	96,679
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		43,855
Adjustments for unrealised (gain) loss on investments at fair value through profit and loss	(63,065)	191,763
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income		(3,720)
Adjustments for provision for employees' end of service benefits	31,945	48,604
Other adjustments to reconcile profit (loss)	(859,659)	(794,939)
Total adjustments to reconcile profit (loss)	(801,060)	(417,758)
CHANGES IN WORKING CAPITAL		
Premiums and insurance balances receivable	(3,782,601)	(4,213,457)
Reinsurance recoverable on outstanding claims	1,523,966	430,345
Reinsurance balances payable	(1,434,369)	(741,045)
Others receivables and prepayments	(292,119)	(135,693)
Reinsurance contract payables	1,469,423	1,856,368
claims and other payables	(78,456)	78,115
Insurance contracts	(1,553,514)	(800,142)
other liabilities and accruals	2,600,273	3,203,588
Total increase (decrease) in working capital	(1,547,397)	(321,921)
Net cash flows from (used in) operations	(1,123,562)	400,291
Employees end of service benefits paid	(13,048)	
Net cash flows from (used in) operating activities	(1,136,610)	400,291
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sale of financial assets at fair value through other comprehensive income		46,545
Purchase of investments carried at fair value through profit or loss	2,043,573	
Purchase of property, plant and equipment	7,880	75,461
Proceeds from sale of property, plant and equipment		68,417
Dividends received	133,218	13,347
Interest income received	332,029	501,520
Maturity of deposits	4,200,000	5,000,000
Other inflows (outflows) of cash, classified as investing activities	(4,598)	
Net cash flows from (used in) investing activities	2,609,196	5,554,368
Net cash flows from (used in) financing activities		
	0	0
OTHER CASH FLOW INFORMATION		
DISCLOSURE OF CASH FLOW STATEMENT [TABLE]		