

Statement of Financial position	Actuals/Omani Rial/Unaudited		
	31/03/2026	31/03/2025	31/12/2025
STATEMENT OF FINANCIAL POSITION			
ASSETS			
Cash and bank balances	4,668,894	2,161,286	3,907,179
Investments	47,180,586	47,283,966	47,362,367
Reinsurance contract assets	21,848,549	14,048,785	27,575,583
Other receivables and prepayments	1,998,096	1,153,384	1,910,011
Property and equipment	93,219	109,344	85,564
Right-of-use assets	0	0	0
Deferred tax assets	204,445	230,825	204,446
Intangible assets other than goodwill	91,672	146,595	105,423
Goodwill	555,883	555,883	555,883
Total assets	76,641,344	65,690,068	81,706,456
EQUITY AND LIABILITIES			
EQUITY			
Share capital	10,330,166	10,330,166	10,330,166
Cumulative changes in fair value of securities	803,969	583,144	1,038,744
Legal reserve	3,443,388	3,367,915	3,443,388
Contingency reserve	7,275,501	6,760,424	7,161,523
Insurance finance reserve	(33,214)	167,858	3,556
Reinsurance finance reserve	54,290	(47,060)	(19,861)
Accumulated profit/ losses	304,077	427,358	1,737,925
Net equity	22,178,177	21,589,805	23,695,441
LIABILITIES			
Insurance contract liabilities	49,928,680	41,116,431	50,839,475
Reinsurance contract liabilities	1,661,602	411,232	5,203,523
Income tax payable	598,091	608,282	598,091
Other liabilities	2,274,794	1,964,318	1,369,926
Total liabilities	54,463,167	44,100,263	58,011,015
Total equity and liabilities	76,641,344	65,690,068	81,706,456
Net assets per share	0.215	0.209	0.229