

Statement of Financial position	30/06/2025	Actuals/Omani Rial/Unaudited 30/06/2024	31/12/2024
STATEMENT OF FINANCIAL POSITION			
ASSETS			
Cash and bank balances	44,664,784	27,109,000	25,552,288
Loans to policy holders	23,874	28,378	28,374
Investment property	0	0	0
Investments	282,546,694	266,202,145	275,738,528
Investments in subsidiaries	0	0	0
Investments in associates and joint ventures	0	0	0
Insurance contract assets	716,720	507,831	204,150
Reinsurance contract assets	71,428,289	72,286,466	75,450,225
Other receivables and prepayments	19,013,061	54,067,268	20,792,100
Property and equipment	6,902,968	6,731,965	7,369,239
Right-of-use assets	377,203	416,638	673,472
Deferred tax assets	1,539,373	3,033,574	2,236,808
Intangible assets other than goodwill	2,807,234	3,238,827	2,712,997
Goodwill	24,864,231	24,864,231	24,864,231
Other assets	0	0	0
Total assets	454,884,431	458,486,323	435,622,412
EQUITY AND LIABILITIES			
EQUITY			
Share capital	39,837,434	39,837,434	39,837,434
Head office account	0	0	0
Capital reserve	4,700,000	4,700,000	4,700,000
Share premium under Equity	29,176,468	29,176,468	29,176,468
General Reserves under Equity	0	0	0
Special Reserves under Equity	0	0	0
Cumulative changes in fair value of securities	5,248,784	2,591,120	4,714,625
Legal reserve	10,627,319	9,775,095	9,775,095
Contingency reserve	17,576,121	17,576,121	17,576,121
Insurance finance reserve	0	0	0
Reinsurance finance reserve	0	0	0
Revaluation reserve	352,345	352,345	352,345
Foreign exchange fluctuation reserve	(32,432)	(47,524)	(59,528)
Revaluation reserve in equity accounted investees	0	0	0
Accumulated profit/ losses	3,543,984	(13,988,839)	(4,437,581)
Total equity attributable to owners of parent	111,030,023	89,972,220	101,634,979
Non-controlling interests	20,500,580	17,989,389	20,071,327
Net equity	131,530,603	107,961,609	121,706,306
LIABILITIES			
Insurance contract liabilities	214,677,253	211,185,857	198,582,116
Reinsurance contract liabilities	20,914,805	9,835,822	20,156,045
Lease liabilities	1,271,814	1,450,707	1,488,678
Borrowings	64,298,754	74,173,690	69,235,997
Deferred tax liabilities	0	0	0
Income tax payable	4,855,009	7,400,695	7,168,025
Other liabilities	17,336,193	46,477,943	17,285,245
Total liabilities	323,353,828	350,524,714	313,916,106
Total equity and liabilities	454,884,431	458,486,323	435,622,412