

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	35,250,158	22,226,429	24,176,235
Loans to policy holders	23,874	25,114	23,874
Investment property	0	0	0
Investments	315,830,906	285,067,992	327,717,400
Investments in subsidiaries	0	0	0
Investments in associates and joint ventures	0	0	0
Insurance contract assets	343,179	1,516,464	166,223
Reinsurance contract assets	49,741,579	67,186,793	51,728,194
Other receivables and prepayments	21,545,003	20,125,136	22,661,849
Property and equipment	5,884,615	7,038,828	5,988,212
Right-of-use assets	1,307,876	522,484	1,452,552
Deferred tax assets	2,181,086	1,843,715	1,877,351
Intangible assets other than goodwill	2,374,573	2,595,672	2,426,786
Goodwill	24,864,231	24,864,231	24,864,231
Other assets	0	0	0
Total assets	459,347,080	433,012,858	463,082,907
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	5,551,939	5,021,637	5,381,875
Legal reserve	11,200,010	9,775,095	11,052,116
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	(154,193)	(48,732)	(138,228)
Revaluation reserve in equity accounted investees	0	0	0
Accumulated profit/ losses	6,436,037	(36,955)	9,253,592
Total equity attributable to owners of parent	114,676,161	106,353,413	117,191,723
Non-controlling interests	22,476,537	20,337,038	22,105,012
Net equity	137,152,698	126,690,451	139,296,735
LIABILITIES			
Insurance contract liabilities	204,785,773	193,526,033	217,858,633
Reinsurance contract liabilities	24,817,631	16,055,190	19,819,825
Lease liabilities	1,266,927	1,369,767	1,439,933
Borrowings	62,027,989	68,460,906	62,015,796
Deferred tax liabilities	0	0	0
Income tax payable	4,765,995	6,089,105	3,963,139
Other liabilities	24,530,067	20,821,406	18,688,846
Total liabilities	322,194,382	306,322,407	323,786,172
Total equity and liabilities	459,347,080	433,012,858	463,082,907

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
12 May 2026