

Statement of comprehensive income	Actuals/Omani Rial/Unaudited	
	01/01/2026- 31/03/2026	01/01/2025- 31/03/2025
STATEMENT OF COMPREHENSIVE INCOME		
PROFIT OR LOSS		
Insurance revenue	111,413,269	94,104,083
Insurance service expenses	95,914,058	76,916,390
Insurance service result from insurance contracts issued	15,499,211	17,187,693
Allocation of reinsurance premiums paid	19,530,998	19,706,927
Amounts recovered from reinsurance contracts	8,226,303	7,338,303
Net expenses from reinsurance contracts held	(11,304,695)	(12,368,624)
Insurance service result	4,194,516	4,819,069
Finance income	0	0
Finance income on others	3,282,554	3,302,086
Interest revenue from financial assets not measured at FVTPL		0
Net gains on FVTPL investments	465,173	215,326
Net gains on investments in debt securities measured at FVOCI reclassified to profit or loss on disposal		0
Net change in investment contract liabilities		0
Net gains from the derecognition of financial assets measured at amortised cost		0
Net gains from fair value adjustments to investment properties		0
Net credit to impairment losses	16,837	(6,535)
Finance costs	64,318	11,964
Net investment income	3,700,246	3,498,913
Insurance finance income/expenses from insurance contracts issued	(1,303,569)	(1,582,390)
Insurance finance income/expenses reclassified from other comprehensive income on derecognition of insurance contracts issued		0
Insurance finance income/expenses reclassified from other comprehensive income due to change in holding or not holding underlying items		0
Net insurance finance income/expenses	(1,303,569)	(1,582,390)
Finance income/expenses from reinsurance contracts held	1,038,253	1,204,058
Insurance finance income/expenses reclassified from other comprehensive income on derecognition of reinsurance contracts issued		0
Net reinsurance finance income/expenses	1,038,253	1,204,058
Net insurance and investment result	7,629,446	7,939,650
Other operating (loss) / income	15,936	420,725
Third party administration fees		0
General and administrative expense	5,377,778	3,412,648
Share of profit loss of subsidiaries	0	0
Share of results of associates/JV	0	0
Profit before income tax	2,267,604	4,947,727
Income tax	417,134	726,032
Profit for the period	1,850,470	4,221,695
PROFIT (LOSS), ATTRIBUTABLE TO		
Profit (loss), attributable to owners of parent	1,478,945	4,084,599
Profit (loss), attributable to non-controlling interests	371,525	137,096
EARNINGS PER SHARE		
Earnings per share - basic and diluted	0.004	0.010
OTHER COMPREHENSIVE INCOME		
COMPONENTS OF OTHER COMPREHENSIVE INCOME THAT WILL NOT BE RECLASSIFIED TO PROFIT OR LOSS, NET OF TAX		
Insurance finance income/expenses from insurance contracts with direct participating features for which the Group holds the underlying items		0
Fair value gain/loss on investments in equity instruments designated as at FVTOCI	2,893,794	148,108
Fair value gain/loss on financial liabilities designated as at FVTPL attributable to changes in credit risk		0
Income tax relating to items that will not be reclassified subsequently to profit or loss		0
Share of FVOCI from subsidiaries and associates		0
Gains/(losses) on property revaluation		0
Others		0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2,893,794	148,108
COMPONENTS OF OTHER COMPREHENSIVE INCOME THAT WILL BE RECLASSIFIED TO PROFIT OR LOSS, NET OF TAX		
INSURANCE AND REINSURANCE CONTRACTS:		
DEBT INSTRUMENTS MEASURED AT FVTOCI:		
Fair value gain/loss on investments in debt instruments measured at FVTOCI	(2,891,775)	603,604
Less: Cumulative gain/loss on investments in debt instruments classified as at FVTOCI reclassified to profit or loss upon disposal		0
Less: Cumulative gain/loss on investments in debt instruments classified as at FVTOCI reclassified to profit or loss upon reclassification from FVTOCI to FVTPL		0
Others		0
CASH FLOW HEDGES		
FOREIGN CURRENCY TRANSLATION, NET OF INVESTMENT HEDGES OF A FOREIGN OPERATION:"		
Foreign exchange differences on translation of foreign operations		0
Less: Gain/loss reclassified to profit or loss on disposal of foreign operation		0
Gain/loss arising on hedging instruments designated in hedges of the net assets in foreign operation		0
Less: Gain/loss on hedging instruments reclassified to profit or loss on disposal of foreign operation		0
Others	(12,783)	10,796
COST OF HEDGES		
OTHERS:		
Income tax relating to items that may be reclassified subsequently to profit or loss		0
Others		(58)
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(2,904,558)	614,342
Total other comprehensive income	(10,764)	762,450
Total comprehensive income	1,839,706	4,984,145
COMPREHENSIVE INCOME ATTRIBUTABLE TO		
Comprehensive income, attributable to owners of parent	1,466,649	4,718,434
Comprehensive income, attributable to non-controlling interests	373,057	265,711

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