

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/03/2026

OMINVEST

العمانية العالمية للتأمين والاستثمار (أومينفست)

Statement of Financial position, Order of liquidity	Thousands/Omani Rial/Unaudited					
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
STATEMENT OF FINANCIAL POSITION						
CONSOLIDATED AND SEPARATE						
ASSETS						
Cash and bank balances	202,798	4,448	215,333	8,044	217,486	3,764
Insurance contract assets	343		1,517		166	
Reinsurance contract assets	73,698		81,762		72,053	
Trade and other receivables	76,448	5,519	70,425	15,257	55,890	2,511
Due from subsidiaries, Associates and Joint venture		80,508		62,750		67,612
Investment securities	343,149	14,474	274,162	12,035	334,143	15,594
Investments in subsidiaries	0	388,010	0	427,792	0	461,757
Investments accounted for using equity method	582,259	320,657	536,420	289,855	597,504	327,591
Investment property	6,210	2,000	6,145	2,000	6,210	2,000
Property, plant and equipment	69,502	444	49,974	605	65,848	481
Intangible assets other than goodwill	49,673		50,259		49,554	
Total assets	1,404,080	816,060	1,285,997	818,338	1,398,854	881,310
EQUITY AND LIABILITIES						
EQUITY						
Issued capital	112,285	112,285	93,571	93,571	93,571	93,571
Share premium	0	0	0	0	0	0
Treasury shares	0	0	0	0	0	0
Statutory reserve	26,222	26,222	22,279	22,279	26,222	26,222
Other reserves	20,907	20,216	12,254	11,466	16,665	16,039
Retained earnings (accumulated Losses)	49,425	41,828	56,176	54,277	69,637	66,807
Perpetual bonds	110,720	112,159	110,720	112,159	116,720	112,159
Other equity interest	13,367	13,367	13,367	13,367	13,367	13,367
Total equity attributable to owners of parent	332,926		308,367		336,182	
Non-controlling interests	88,011		82,305		87,813	
Total equity	420,937	326,077	390,672	307,119	423,995	328,165
LIABILITIES						
PROVISIONS						
Borrowings	623,095	440,429	572,998	451,508	614,671	507,067
Insurance Contract liabilities	262,020		227,863		268,805	
Reinsurance Contract liabilities	24,817		16,061		20,104	
Current tax liabilities	3,183	480	5,638	980	3,325	480
Other non-financial liabilities	70,028	49,074	72,765	58,731	67,954	45,598
Total liabilities	983,143	489,983	895,325	511,219	974,859	553,145
Total equity and liabilities	1,404,080	816,060	1,285,997	818,338	1,398,854	881,310
Number of shares outstanding	1122853915	1122853915	935711596	935711596	935711596	935711596
Net assets per share	0.198	0.191	0.211	0.208	0.235	0.231

Subclassifications of Assets, Liabilities and Equity, Order of Liquidity	Thousands/Omani Rial/Unaudited					
	Consolidated 31/03/2026	Standalone 31/03/2026	Consolidated 31/03/2025	Standalone 31/03/2025	Consolidated 31/12/2025	Standalone 31/12/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQUITIES						
CONSOLIDATED AND SEPARATE						
ASSETS						
CASH AND BANK BALANCES						
CASH AND CASH EQUIVALENTS						
CASH						
Balances with banks		67,468	4,448	49,171	8,044	47,557
Total cash		67,468	4,448	49,171	8,044	47,557
CASH EQUIVALENTS						
Total cash and cash equivalents		67,468	4,448	49,171	8,044	47,557
Short-term deposits, not classified as cash equivalents		135,330		166,162		169,929
Total cash and bank balances		202,798	4,448	215,333	8,044	217,486
CREDIT FACILITIES						
INVESTMENTS IN SECURITIES						
Financial assets at fair value through profit or loss		158,975	3,461	117,884	2,713	148,958
Financial assets at fair value through other comprehensive income		123,532	11,013	76,058	9,322	116,912
Financial assets at amortised cost		60,642	0	80,220	0	68,273
Total Investment securities		343,149	14,474	274,162	12,035	334,143
TRADE AND OTHER RECEIVABLES						
RECEIVABLES DUE FROM RELATED PARTIES						
Receivables due from other related parties		0	0	0	0	0
Total Receivables due from related parties		0	0	0	0	0
PREPAYMENTS AND ACCRUED INCOME						
Prepayments		515	70	0	824	109
Total prepayments and accrued income		515	70	0	824	109
Other receivables		75,933	5,449	70,425	15,257	55,066
Total trade and other receivables		76,448	5,519	70,425	15,257	55,890
INVENTORIES						
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD						
Investments in associates using equity method		582,259	320,657	536,420	289,855	597,504
Total investments accounted for using equity method		582,259	320,657	536,420	289,855	597,504
EQUITY						
OTHER RESERVES						
Revaluation surplus		111	111	111	111	111
Foreign currency translation reserve		(38)	(38)	(6)	(6)	(31)
Hedge reserve		2,917	2,917	1,556	1,556	(942)
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income		8,821	8,130	1,497	709	8,431
Contingency reserve		9,096	9,096	9,096	9,096	9,096

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 14 May 2026

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Total other reserves	20,907	20,216	12,254	11,466	16,665	16,039
LIABILITIES						
PROVISIONS FOR EMPLOYEE BENEFITS						
TRADE AND OTHER PAYABLES						
PAYABLES DUE TO RELATED PARTIES						
ACCRUALS AND DEFERRED INCOME						
CUSTOMER AND OTHER DEPOSITS						
BORROWINGS						
Borrowings from banks and other financial institutions	623,095	440,429	572,998	451,508	614,671	507,067
Total borrowings	623,095	440,429	572,998	451,508	614,671	507,067

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14 May 2026