

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/03/2026

OMINVEST

العمانية العالمية للتنمية والاستثمار (أومينفست)

Income Statement - Nature of expenses	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	Standalone 01/01/2025-31/03/2025
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT (LOSS)				
REVENUE				
Insurance revenue	120,152	0	103,162	0
Net commission and fees income	(564)	26	(482)	36
Income from investments in securities	8,191	1,492	6,872	604
Other income	4,471	10,258	3,050	11,240
Insurance service expenses	105,413	0	80,469	0
Reinsurance service expenses	8,778	0	15,587	0
Other operating expenses	12,308	1,271	8,501	1,708
Profit (loss) from operating activities	5,751	10,505	8,045	10,172
Finance costs	8,566	7,413	8,306	7,157
Share of profit (loss) of associates and joint ventures accounted for using equity method	15,928	7,946	14,446	7,175
Profit (loss) before income tax	13,113	11,038	14,185	10,190
Income tax expense, continuing operations	971	0	1,537	0
Profit (loss) from continuing operations	12,142	11,038	12,648	10,190
Profit (loss) for period	12,142	11,038	12,648	10,190
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	11,016		10,458	
Profit (loss), attributable to non-controlling interests	1,126		2,190	
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.009	0.009	0.009	0.009
Total basic earnings (loss) per share	0.000	0.000	0.000	0.000
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.009	0.009	0.009	0.009
Total diluted earnings (loss) per share	0.009	0.009	0.009	0.009

Statement of comprehensive income - Net of tax	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2026- 31/03/2026	Standalone 01/01/2026- 31/03/2026	Consolidated 01/01/2025- 31/03/2025	Standalone 01/01/2025- 31/03/2025
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Profit (loss)	12,142	11,038	12,648	10,190
OTHER COMPREHENSIVE INCOME				
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Net change in fair value	(1,506)	(1,506)	314	295
Changes in fair value of cash flow hedges	3,859	3,859	(193)	(193)
Foreign currency translation	(7)	(7)	6	6
Total other comprehensive income that will be reclassified to profit or loss, net of tax	2,346	2,346	127	108
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS, NET OF TAX				
Net fair value change on financial assets at fair value through other comprehensive income - equity instruments	2,606	1,827	139	(761)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	2,606	1,827	139	(761)
Total other comprehensive income	4,952	4,173	266	(653)
Total comprehensive income	17,094	15,211	12,914	9,537
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	15,189		10,425	
Comprehensive income, attributable to non-controlling interests	1,905		2,489	

Analysis of Income and Expense, Nature of Expense	Thousands/Omani Rial/Unaudited			
	Consolidated 01/01/2026-31/03/2026	Standalone 01/01/2026-31/03/2026	Consolidated 01/01/2025-31/03/2025	Standalone 01/01/2025-31/03/2025
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Other revenue	120,152	0	103,162	0
NET INTEREST INCOME				
INCOME FROM INVESTMENTS IN SECURITIES				
Unrealised gains (losses) from change in fair value of investment properties	525		250	
Realized gains (losses) on sale of financial assets at fair value through profit and loss	5		171	
Unrealized gains (losses) from financial assets at fair value through profit and loss	1,768	208	1,264	(38)
Interest income	4,087	1,036	3,782	588
Revenue from dividends	1,599	361	1,244	167
Other income from investments in securities	207	(113)	161	(113)
Total income from investments in securities	8,191	1,492	6,872	604
OTHER INCOME				
Rental income - operating lease	129	26	139	34
Miscellaneous income	4,342	10,232	2,911	11,206
Total other income	4,471	10,258	3,050	11,240
COST OF MATERIAL CONSUMED				
OTHER EXPENSES BY NATURE				
Salaries and employees expenses	5,371	819	4,718	1,121
General and administrative expense	5,567	299	2,850	379
Depreciation/Amortization expense	1,081	57	788	120
Director's remuneration and sitting fees	289	96	145	88
Total other operating expenses	12,308	1,271	8,501	1,708
FINANCE COST				

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

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/03/2026

OMINVEST

العمانية العالمية للتنمية والاستثمار (أومينفست)

Other finance cost	8,566	7,413	8,306	7,157
Total finance costs	8,566	7,413	8,306	7,157
IMPAIRMENT LOSS (REVERSAL) OF NON-FINANCIAL ASSETS				

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