

Statement of comprehensive income	Actuals/Omani Rial/Unaudited			
	01/04/2025- 30/06/2025	01/04/2024- 30/06/2024	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024
STATEMENT OF COMPREHENSIVE INCOME				
PROFIT OR LOSS				
Insurance revenue	16,882,882	17,622,614	31,486,298	33,592,140
Insurance service expenses	7,348,505	11,483,219	16,579,783	19,572,994
Insurance service result from insurance contracts issued	9,534,377	6,139,395	14,906,515	14,019,146
Allocation of reinsurance premiums paid	8,253,021	10,925,537	16,017,336	20,312,274
Amounts recovered from reinsurance contracts	(1,107,013)	5,341,586	1,166,901	6,985,997
Net expenses from reinsurance contracts held	(9,360,034)	(5,583,951)	(14,850,435)	(13,326,277)
Insurance service result	174,343	555,444	56,080	692,869
Finance income on others	(10,920)	(1,104)	3	(13,724)
Interest revenue from financial assets not measured at FVTPL	662,113	560,952	1,348,393	1,107,387
Net gains on FVTPL investments	491,793	114,127	968,365	235,261
Net credit to impairment losses	196	139	862	188
Finance costs	10,010	111	10,955	264
Net investment income	1,133,172	674,003	2,306,668	1,328,848
Insurance finance income/expenses from insurance contracts issued	(647,591)	(168,014)	(1,207,537)	(1,142,950)
Net insurance finance income/expenses	(647,591)	(168,014)	(1,207,537)	(1,142,950)
Finance income/expenses from reinsurance contracts held	943,739	300,488	1,657,903	1,131,418
Net reinsurance finance income/expenses	943,739	300,488	1,657,903	1,131,418
Net insurance and investment result	1,603,663	1,361,921	2,813,114	2,010,185
General and administrative expense	356,206	269,193	724,057	696,911
Profit before income tax	1,247,457	1,092,728	2,089,057	1,313,274
Income tax	152,501	172,378	212,053	229,723
Profit for the period	1,094,956	920,350	1,877,004	1,083,551
PROFIT (LOSS), ATTRIBUTABLE TO				
EARNINGS PER SHARE				
Earnings per share - basic and diluted	0.007	0.006	0.012	0.007
OTHER COMPREHENSIVE INCOME				
COMPONENTS OF OTHER COMPREHENSIVE INCOME THAT WILL NOT BE RECLASSIFIED TO PROFIT OR LOSS, NET OF TAX				
Fair value gain/loss on investments in equity instruments designated as at FVTOCI	133,086	(29,852)	236,130	(69,058)
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	133,086	(29,852)	236,130	(69,058)
COMPONENTS OF OTHER COMPREHENSIVE INCOME THAT WILL BE RECLASSIFIED TO PROFIT OR LOSS, NET OF TAX				
INSURANCE AND REINSURANCE CONTRACTS:				
Insurance finance income/expenses from insurance contracts issued	(23,068)	(94,131)	(37,415)	(111,002)
DEBT INSTRUMENTS MEASURED AT FVTOCI:				
CASH FLOW HEDGES				
FOREIGN CURRENCY TRANSLATION, NET OF INVESTMENT HEDGES OF A FOREIGN OPERATION:"				
COST OF HEDGES				
OTHERS:				
Total other comprehensive income that will be reclassified to profit or loss, net of tax	(23,068)	(94,131)	(37,415)	(111,002)
Total other comprehensive income	110,018	(123,983)	198,715	(180,060)
Total comprehensive income	1,204,974	796,367	2,075,719	903,491
COMPREHENSIVE INCOME ATTRIBUTABLE TO				

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
28 Jul 2025