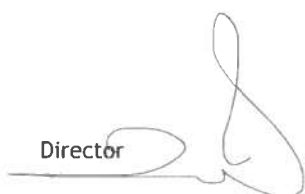


Oman Reinsurance Company SAOG
Condensed interim statement of financial position as at 30 June 2025
(Expressed in Omani Rial)

		30 June 2025 (Un-audited)	31 December 2024 (Audited)
ASSETS	Notes		
Cash and cash equivalents	5	3,701,435	2,295,930
Bank deposits	6	20,995,465	21,978,961
Investments at fair value through profit or loss	7	1,608,524	2,195,444
Investments at fair value through other comprehensive income	8	53,126,039	48,082,285
Reinsurance contract assets	15	685,636	845,087
Retrocession contract assets	9	17,713,722	20,345,974
Accrued income	10	1,478,376	1,375,177
Deferred tax asset		206,432	206,432
Other receivables	11	369,660	342,272
Investment property	12	2,100,000	2,100,000
Intangible assets	13	15,442	22,112
Fixtures, furniture and equipment	14	146,543	161,085
TOTAL ASSETS		102,147,274	99,950,759
LIABILITIES			
Retrocession contract liabilities	9	905,560	963,431
Reinsurance contract liabilities	15	61,567,381	62,401,126
Current tax liability		126,983	312,144
Other payables	16	704,941	956,397
Reinsurance Contract Liabilities - Due to Takaful policyholders		24,380	-
TOTAL LIABILITIES		63,329,245	64,633,098
EQUITY			
Share capital	17	32,615,926	32,615,926
Legal reserve	18	1,247,772	1,247,772
Investment fair value reserve	8	1,340,281	96,027
Contingency reserve	19	11,138,292	11,138,292
Accumulated losses		(7,524,242)	(9,780,356)
TOTAL EQUITY		38,818,029	35,317,661
TOTAL EQUITY AND LIABILITIES		102,147,274	99,950,759
NET ASSETS PER SHARE	23	0.117	0.107

The financial statements, were approved and authorised for issue by the Board of Directors on 24 July 2025 and were signed on their behalf by:


Director


Director


CEO


CFO

The attached notes 1 to 25 form part of these condensed interim financial statements.