

Oman Reinsurance Company SAOG

**Condensed interim statement of profit or loss and other comprehensive income for the six-months period ended 30 June 2025 (un-audited)
(Expressed in Omani Rial)**

		Period from 1 January 2025 to 30 June 2025 (Un-audited)	Period from 1 January 2024 to 30 June 2024 (Un-audited)
Income			
Reinsurance revenue	15	26,460,344	24,514,049
Reinsurance service expense	15	(19,127,040)	(24,920,296)
Net expense from retrocession	9	(4,909,530)	1,097,839
Reinsurance service results		2,423,774	691,592
Takaful policyholders share of profit		(24,380)	
Reinsurance service results after takaful policyholders share of profits		2,399,394	691,592
Reinsurance finance (expense)/income	15	(2,670,645)	(773,271)
Retrocession finance income	9	1,232,960	435,915
Net reinsurance results		961,709	354,236
Investment and other income, net	21	2,005,605	1,602,773
		2,967,314	1,957,009
Expenses			
General and administrative expenses		(660,033)	(757,302)
Foreign exchange losses, net		295,045	58,093
		(364,988)	(699,209)
Net profit before tax for the period		2,602,326	1,257,800
Income tax expense		(390,349)	(188,670)
Net profit after tax for the period		2,211,977	1,069,130
Other comprehensive income:			
<i>Items that will not be reclassified to profit or loss:</i>			
Valuation gains on fair value through other comprehensive income on equity instruments, net of deferred tax		277,646	869,386
<i>Items that will or may be reclassified to profit or loss:</i>			
Valuation gains / (losses) on fair value through other comprehensive income on debt instruments, net of deferred tax		1,010,745	(631,689)
Other comprehensive income for the period	8	1,288,391	237,697
Total comprehensive income for the period		3,500,368	1,306,827
Earnings per share - basic and diluted	22	0.007	0.003