

Oman Reinsurance Company SAOG

Condensed interim statement of changes in shareholders' equity for the six-months period ended 30 June 2025 (un-audited)

(Expressed in Omani Rial)

	Notes	Share capital	Legal reserve	Investment			Contingency reserve	Accumulated losses	Total
				fair value	reserve	losses			
As at 01 January 2024		32,615,926	946,652	(492,801)			8,428,213	(9,289,077)	32,208,913
Net profit after tax for the period		-	-	-			-	1,069,130	1,069,130
Net change in fair value of investments at fair value through other comprehensive income , net of deferred tax		-	-	237,697			-	-	237,697
Realised loss on sale of equity instrument at fair value through other comprehensive income		-	-	305,100			-	(305,100)	-
As at 30 June 2024 (un-audited)		32,615,926	946,652	49,996			8,428,213	(8,525,047)	33,515,740
Net profit after tax for the period		-	-	-			-	1,942,069	1,942,069
Net change in fair value of investments at fair value through other comprehensive income, net of deferred tax		-	-	(140,148)			-	-	(140,148)
Realised loss on sale of equity instrument at fair value through other comprehensive income	8	-	-	186,179			-	(186,179)	-
Transferred to legal reserve	18	-	301,120	-			-	(301,120)	-
Transferred to contingency reserve	19	-	-	-			2,710,079	(2,710,079)	-
As at 31 December 2024 (Audited)		32,615,926	1,247,772	96,027			11,138,292	(9,780,356)	35,317,661
Net profit after tax for the period		-	-	-			-	2,211,977	2,211,977
Net change in fair value of investments at fair value through other comprehensive income, net of deferred tax		-	-	1,288,391			-	-	1,288,391
Realised gain on sale of equity instrument at fair value through other comprehensive income		-	-	(44,137)			-	44,137	-
As at 30 June 2025 (un-audited)		32,615,926	1,247,772	1,340,281			11,138,292	(7,524,242)	38,818,029