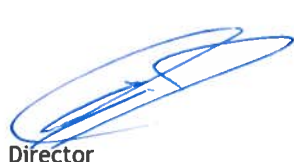


Oman Reinsurance Company SAOG
Condensed interim statement of financial position as at 30 September 2025
(Expressed in Omani Rial)

		30 September 2025 (Un-audited)	31 December 2024 (Audited)
ASSETS	Notes		
Cash and cash equivalents	5	5,077,158	2,295,930
Bank deposits	6	20,995,465	21,978,961
Investments at fair value through profit or loss	7	1,644,853	2,195,444
Investments at fair value through other comprehensive income	8	55,918,713	48,082,285
Reinsurance contract assets	15	922,360	845,087
Retrocession contract assets	9	17,159,540	20,345,974
Accrued income	10	1,799,242	1,375,177
Deferred tax asset		206,432	206,432
Other receivables	11	598,192	342,272
Investment property	12	2,100,000	2,100,000
Intangible assets	13	12,510	22,112
Fixtures, furniture and equipment	14	173,225	161,085
TOTAL ASSETS		106,607,690	99,950,759
LIABILITIES			
Retrocession contract liabilities	9	1,738,035	963,431
Reinsurance contract liabilities	15	62,638,982	62,401,126
Current tax liability		304,228	312,144
Other payables	16	949,433	956,397
Reinsurance Contract Liabilities - Due to Takaful policyholders		52,493	-
TOTAL LIABILITIES		65,683,171	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	2,237,701	96,027
Contingency reserve	19	11,138,292	11,138,292
Accumulated losses		(6,315,172)	(9,780,356)
TOTAL EQUITY		40,924,519	35,317,661
TOTAL EQUITY AND LIABILITIES		106,607,690	99,950,759
NET ASSETS PER SHARE	23	0.124	0.107

The financial statements, were approved and authorised for issue by the Board of Directors on 29 October 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.