

Oman Reinsurance Company SAOG

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

		Period from 1 January 2025 to 30 September 2025 (Un-audited)	Period from 1 January 2024 to 30 September 2024 (Un-audited)
Income			
Reinsurance revenue	15	40,245,510	37,375,580
Reinsurance service expense	15	(28,712,813)	(37,477,240)
Net expense from retrocession	9	(7,761,422)	1,924,638
Reinsurance service results		3,771,275	1,822,978
Takaful policyholders share of profit		(52,493)	
Reinsurance service results after takaful policyholders share of profits		3,718,782	1,822,978
Reinsurance finance (expense)/income	15	(3,445,605)	(2,202,890)
Retrocession finance income	9	1,514,913	928,415
Net reinsurance results		1,788,090	548,503
Investment and other income, net	21	2,968,713	2,413,873
		4,756,803	2,962,376
Expenses			
General and administrative expenses		(1,257,814)	(1,170,378)
Foreign exchange losses, net		284,981	(125,803)
		(972,833)	(1,296,181)
Net profit before tax for the period		3,783,970	1,666,195
Income tax expense		(567,595)	(249,929)
Net profit after tax for the period		3,216,375	1,416,266
Other comprehensive income:			
Items that will not be reclassified to profit or loss:			
Valuation gains on fair value through other comprehensive income on equity instruments, net of deferred tax		607,476	857,330
Items that will or may be reclassified to profit or loss:			
Valuation gains on fair value through other comprehensive income on debt instruments, net of deferred tax		1,783,007	565,252
Other comprehensive income for the period	8	2,390,483	1,422,582
Total comprehensive income for the period		5,606,858	2,838,848
Earnings per share - basic and diluted	22	0.010	0.004