

Oman Reinsurance Company SAOG
Condensed interim statement of changes in shareholders' equity for the nine-months period ended 30 September 2025 (un-audited)
(Expressed in Omani Rial)

	Notes	Share capital	Legal reserve	Investment fair value reserve	Contingency reserve	Accumulated losses	Total
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		-	-	-	-	1,416,266	1,416,266
Net change in fair value of investments at fair value through other comprehensive income , net of deferred tax		-	-	1,422,582	-	-	1,422,582
Realised loss on sale of equity instrument at fair value through other comprehensive income		-	-	188,631	-	(188,631)	-
As at 30 September 2024 (un-audited)		<u>32,615,926</u>	<u>946,652</u>	<u>1,118,412</u>	<u>8,428,213</u>	<u>(8,061,442)</u>	<u>35,047,761</u>
Net profit after tax for the period		-	-	-	-	1,594,933	1,594,933
Net change in fair value of investments at fair value through other comprehensive income, net of deferred tax		-	-	(1,325,033)	-	-	(1,325,033)
Realised loss on sale of equity instrument at fair value through other comprehensive income	8	-	-	302,648	-	(302,648)	-
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)		<u>32,615,926</u>	<u>1,247,772</u>	<u>96,027</u>	<u>11,138,292</u>	<u>(9,780,356)</u>	<u>35,317,661</u>
Net profit after tax for the period		-	-	-	-	3,216,375	3,216,375
Net change in fair value of investments at fair value through other comprehensive income, net of deferred tax		-	-	2,390,483	-	-	2,390,483
Realised gain on sale of equity instrument at fair value through other comprehensive income		-	-	(248,809)	-	248,809	-
As at 30 September 2025 (un-audited)		<u>32,615,926</u>	<u>1,247,772</u>	<u>2,237,701</u>	<u>11,138,292</u>	<u>(6,315,172)</u>	<u>40,924,519</u>