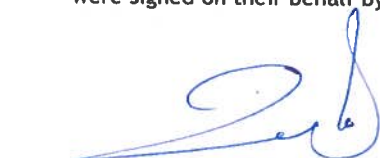


Oman Reinsurance Company SAOG
Condensed interim statement of financial position as at 31 March 2026
(Expressed in OMR)

		31 March 2026 (Un-audited)	31 December 2025 (Audited)
ASSETS	Notes		
Cash and cash equivalents	5	4,190,677	4,522,350
Bank deposits	6	20,495,051	21,995,051
Investments at fair value through profit or loss	7	5,780,963	5,769,989
Investments at fair value through other comprehensive income	8	58,709,566	56,072,092
Reinsurance contract assets	15	1,363,106	614,466
Retrocession contract assets	9	16,208,080	17,242,105
Accrued income	10	1,687,945	1,469,596
Deferred tax asset		-	-
Other receivables	11	830,897	748,544
Investment property	12	2,100,000	2,100,000
Intangible assets	13	21,364	24,828
Fixtures, furniture and equipment	14	158,841	160,661
TOTAL ASSETS		111,546,490	110,719,682
LIABILITIES			
Retrocession contract liabilities	9	3,887,529	2,413,673
Reinsurance contract liabilities	15	62,248,501	64,271,617
Current tax liability		793,180	483,185
Deferred tax liability		102,489	102,489
Other payables	16	724,631	1,077,810
Reinsurance Contract Liabilities - Due to Takaful policyholders		59,828	40,838
TOTAL LIABILITIES		67,816,158	68,389,612
EQUITY			
Share capital	17	32,615,926	32,615,926
Legal reserve	18	1,712,665	1,712,665
Investment fair value reserve	8	1,842,558	2,196,123
Contingency reserve	19	15,322,333	15,322,333
Accumulated losses		(7,763,150)	(9,516,977)
TOTAL EQUITY		43,730,332	42,330,070
TOTAL EQUITY AND LIABILITIES		111,546,490	110,719,682
NET ASSETS PER SHARE	23	0.132	0.128

The financial statements, were approved and authorised for issue by the Board of Directors on 26 April 2026 and were signed on their behalf by:


Director


CEO


CFO

The attached notes 1 to 25 form part of these condensed interim financial statements.