

Oman Reinsurance Company SAOG

Condensed interim statement of profit or loss and other comprehensive income for the three-month period ended 31 March 2026 (un-audited)
(Expressed in)

		Period from 1 January 2026 to 31 March 2026 (Un-audited)	Period from 1 January 2025 to 31 March 2025 (Un-audited)
Income			
Reinsurance revenue	15	13,683,150	13,165,561
Reinsurance service expense	15	(8,124,075)	(9,355,793)
Net expense from retrocession	9	(3,745,015)	(2,082,129)
Reinsurance service results		1,814,060	1,727,639
Takaful policyholders share of profit		(18,990)	(12,355)
Reinsurance service results after takaful policyholders share of profits		1,795,070	1,715,284
Reinsurance finance expense	15	(681,738)	(1,610,442)
Retrocession finance income	9	366,461	723,192
Net reinsurance results		1,479,793	828,034
Investment and other income, net	21	1,031,721	976,219
		2,511,514	1,804,253
Expenses			
General and administrative expenses		(467,875)	(284,312)
Foreign exchange gain / (losses), net		22,995	(224,177)
		(444,880)	(508,489)
Net profit before tax for the period		2,066,634	1,295,764
Income tax expense		(309,995)	(194,364)
Net profit after tax for the period		1,756,639	1,101,400
Other comprehensive income:			
<i>Items that will not be reclassified to profit or loss:</i>			
Valuation gains on fair value through other comprehensive income on equity instruments, net of deferred tax		752,752	465,897
<i>Items that will or may be reclassified to profit or loss:</i>			
Valuation (losses) on fair value through other comprehensive income on debt instruments, net of deferred tax		(1,109,129)	(81,168)
Other comprehensive income for the period	8	(356,377)	384,729
Total comprehensive income for the period		1,400,262	1,486,129
Earnings per share - basic and diluted	22	0.005	0.003