

Oman Reinsurance Company SAOG

Condensed interim statement of changes in shareholders' equity for the three-month period ended 31 March 2026 (un-audited)
(Expressed in **oR**)

	Notes	Share capital	Legal reserve	Investment fair value reserve	Contingency reserve	Accumulated losses	Total
As at 01 January 2025		32,615,926	1,247,772	96,027	11,138,292	(9,780,355)	35,317,662
Net profit after tax for the period		-	-	-	-	1,101,400	1,101,400
Net change in fair value of investments at fair value through other comprehensive income , net of deferred tax		-	-	384,729	-	-	384,729
Realised loss on sale of equity instrument at fair value through other comprehensive income		-	-	(69,088)	-	69,088	-
As at 31 March 2025 (un-audited)		32,615,926	1,247,772	411,668	11,138,292	(8,609,867)	36,803,791
Net profit after tax for the period		-	-	-	-	3,547,534	3,547,534
Net change in fair value of investments at fair value through other comprehensive income, net of deferred tax		-	-	1,978,745	-	-	1,978,745
Realised loss on sale of equity instrument at fair value through other comprehensive income	8	-	-	(194,290)	-	194,290	-
Transferred to legal reserve	18	-	464,893	-	-	(464,893)	-
Transferred to contingency reserve	19	-	-	-	4,184,041	(4,184,041)	-
As at 31 December 2025 (Audited)		32,615,926	1,712,665	2,196,123	15,322,333	(9,516,977)	42,330,070
Net profit after tax for the period		-	-	-	-	1,756,639	1,756,639
Net change in fair value of investments at fair value through other comprehensive income, net of deferred tax		-	-	(356,377)	-	-	(356,377)
Realised gain on sale of equity instrument at fair value through other comprehensive income		-	-	2,812	-	(2,812)	-
As at 31 March 2026 (un-audited)		32,615,926	1,712,665	1,842,558	15,322,333	(7,763,150)	43,730,332