

Statement of Financial position	Actuals/Omani Rial/Unaudited		
	31/03/2026	31/03/2025	31/12/2025
STATEMENT OF FINANCIAL POSITION			
ASSETS			
Cash and bank balances	1,764,761	2,741,629	9,086,823
Investment property	2,158,166	2,210,824	2,171,150
Investments	64,199,786	54,261,439	52,770,335
Insurance contract assets	7,995,717	6,702,763	5,778,414
Reinsurance contract assets	20,512,043	29,019,916	19,005,174
Other receivables and prepayments	2,116,710	2,292,512	1,429,695
Property and equipment	566,274	577,821	558,770
Right-of-use assets	186,338	220,727	157,798
Intangible assets other than goodwill	62,099	60,416	62,980
Total assets	99,561,894	98,088,047	91,021,139
EQUITY AND LIABILITIES			
EQUITY			
Share capital	10,500,000	10,000,000	10,000,000
Share premium under Equity	871,519	871,519	871,519
General Reserves under Equity	100,000	100,000	100,000
Legal reserve	3,500,000	3,333,334	3,333,334
Contingency reserve	10,500,000	10,000,000	10,000,000
Insurance finance reserve	(199,719)	(281,277)	(310,833)
Reinsurance finance reserve	118,243	157,771	188,454
Revaluation reserve	(917,324)	(1,213,822)	(1,091,863)
Accumulated profit/ losses	8,883,340	2,111,732	6,904,965
Net equity	33,356,059	25,079,257	29,995,576
LIABILITIES			
Insurance contract liabilities	55,330,653	60,235,733	50,548,368
Lease liabilities	198,766	232,384	170,229
Borrowings	0	755,774	0
Deferred tax liabilities	98,093	84,479	91,150
Income tax payable	365,603	336,815	252,660
Other liabilities	10,212,720	11,363,605	9,963,156
Total liabilities	66,205,835	73,008,790	61,025,563
Total equity and liabilities	99,561,894	98,088,047	91,021,139
Net assets per share	0.318	0.251	0.300

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Apr 2026