Actuals/Omani Rial/Audited

Statement of changes in Owners' equity of the Takaful institution	General reserve Takaful 01/01/2025-31/12/2025	Legal reserve Takaful 01/01/2025-31/12/2025	Equity attributable to owners of parent Takaful 01/01/2025-31/12/2025	Issued capital Takaful 01/01/2025-31/12/2025	Other reserves Takaful 01/01/2025-31/12/2025	Retained earnings (accumulated Losses) Takaful 01/01/2025-31/12/2025	Takaful 01/01/2025-31/12/2025
STATEMENT OF CHANGES IN EQ UITY							
STATEMENT OF CHANGES IN EQ UITY							
Equity/Fund at beginning of period (before adjustments)	456,939	1,436,739	13,534,264	16,000,000	6,000,000	(10,359,414)	13,534,264
Equity/Fund at beginning of period (after adjustments)	**456,939**	**1,436,739**	**13,534,264**	**16,000,000**	**6,000,000**	**(10,359,414)**	**13,534,264**
CHANGES IN EQ UITY							
COMPREHENSIVE INCOME							
Net profit/loss for the period			**573,988**			**573,988**	**573,988**
Other comprehensive income	**(9,154)**		**(9,154)**				**(9,154)**
Total comprehensive income	**(9,154)**		**564,834**			**573,988**	**564,834**
Sale or issue of treasury shares			6,000,000		6,000,000		6,000,000
Transfer to legal reserve		57,399	0			(57,399)	0
Transfer of gain / loss on disposal of financial assets at fair value through other comprehensive income - equity instruments	(54,596)		0			54,596	0
Increase (decrease) through other changes, equity			(1,866,475)			(1,866,475)	(1,866,475)
Total increase (decrease) in equity/Fund	**(63,750)**	**57,399**	**4,698,359**		**6,000,000**	**(1,295,290)**	**4,698,359**
Equity/Fund at end of period	**393,189**	**1,494,138**	**18,232,623**	**16,000,000**	**12,000,000**	**(11,654,704)**	**18,232,623**

Actuals/Omani Rial/Audited

Statement of changes in Owners' equity of the Takaful institution	General reserve Takaful 01/01/2024-31/12/2024	Legal reserve Takaful 01/01/2024-31/12/2024	Equity attributable to owners of parent Takaful 01/01/2024-31/12/2024	Issued capital Takaful 01/01/2024-31/12/2024	Other reserves Takaful 01/01/2024-31/12/2024	Retained earnings (accumulated Losses) Takaful 01/01/2024-31/12/2024	Takaful 01/01/2024-31/12/2024
STATEMENT OF CHANGES IN EQ UITY							
STATEMENT OF CHANGES IN EQ UITY							
Equity/Fund at beginning of period (before adjustments)		1,436,739	15,433,155	16,000,000	6,000,000	(8,003,584)	15,433,155
Equity/Fund at beginning of period (after adjustments)		**1,436,739**	**15,433,155**	**16,000,000**	**6,000,000**	**(8,003,584)**	**15,433,155**
CHANGES IN EQ UITY							
COMPREHENSIVE INCOME							
Net profit/loss for the period			**(1,845,830)**			**(1,845,830)**	**(1,845,830)**
Other comprehensive income	**456,939**		**456,939**				**456,939**
Total comprehensive income	**456,939**		**(1,388,891)**			**(1,845,830)**	**(1,388,891)**
Increase (decrease) through other changes, equity			(510,000)			(510,000)	(510,000)
Total increase (decrease) in equity/Fund	**456,939**		**(1,898,891)**			**(2,355,830)**	**(1,898,891)**
Equity/Fund at end of period	**456,939**	**1,436,739**	**13,534,264**	**16,000,000**	**6,000,000**	**(10,359,414)**	**13,534,264**

ANNUAL FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 22 Feb 2026

01/01/2025-31/12/2025 Statement of changes in Participants Takaful Fund (PTF)	Surplus/deficit in Participants Takaful Fund (PTF)	Actuals/Omani Rial/Audited Investment fair value reserve
PARTICULARS		
MOVEMENT IN THE ACCUMULATED SURPLUS OR DEFICIT		
Surplus or deficit at the beginning of the period	(5,992,189)	(126,916)
Surplus /(deficit) from takaful operations	(690,292)	
Accumulated surplus or deficit (before distribution of surplus)	(6,682,481)	(126,916)
Realised fair value losses / (gains) on investments	61,558	(61,558)
Unrealised fair value losses		490,970
Other transfers/adjustments	1,356,475	
Balance of surplus or deficit at the end of the period (before reserves)	(5,264,448)	302,496
Balance of surplus or deficit at the end of the period (for distribution)	(5,264,448)	302,496

01/01/2024-31/12/2024 Statement of changes in Participants Takaful Fund (PTF)	Surplus/deficit in Participants Takaful Fund (PTF)	Actuals/Omani Rial/Audited Investment fair value reserve
PARTICULARS		
MOVEMENT IN THE ACCUMULATED SURPLUS OR DEFICIT		
Surplus or deficit at the beginning of the period	(8,308,960)	37,417
Surplus /(deficit) from takaful operations	2,316,771	
Accumulated surplus or deficit (before distribution of surplus)	(5,992,189)	37,417
Unrealised fair value losses		(164,333)
Balance of surplus or deficit at the end of the period (before reserves)	(5,992,189)	(126,916)
Balance of surplus or deficit at the end of the period (for distribution)	(5,992,189)	(126,916)