

Dhofar Insurance Company SAOG
Unaudited condensed financial statements
For the period ended 30th June 2026
(Expressed in OMR)

Statement of profit or loss and other comprehensive income

	Notes	Period ended 30 Jun 2026	Period ended 30 Jun 2025
		Unaudited	Unaudited
Insurance revenue	15	44,814,755	45,731,609
Insurance service expense	16	(38,042,382)	(23,578,448)
Net expense from reinsurance contracts held	17	(5,252,216)	(19,918,156)
Insurance service results		<u>1,520,157</u>	<u>2,235,005</u>
Investment income		4,065,687	2,083,350
Finance costs		(21,382)	(52,252)
Net investment income		<u>4,044,305</u>	<u>2,031,098</u>
Insurance finance (expenses)/income	18	(964,192)	(1,341,502)
Reinsurance finance income/(expenses)	19	527,948	630,434
Net insurance finance income / (Expenses)		<u>(436,244)</u>	<u>(711,068)</u>
Net Insurance and Investment Results		<u>5,128,218</u>	<u>3,555,035</u>
Other expenses		(538,523)	(565,700)
Net profit before tax for the period		<u>4,589,695</u>	<u>2,989,335</u>
Income tax expense		(550,763)	(379,944)
Net profit after tax for the period		<u>4,038,932</u>	<u>2,609,391</u>
Other comprehensive income / (loss):			
<i>Items that will be reclassified subsequently to profit or loss</i>			
Net change in investments at fair value through other comprehensive income		777,474	434,790
<i>Items that will not be reclassified to profit or loss</i>			
Share of other comprehensive loss from equity accounted investees		(29,118)	-
Other comprehensive income / loss for the period, net of tax		<u>748,356</u>	<u>434,790</u>
Total comprehensive income for the period		<u>4,787,288</u>	<u>3,044,181</u>
Basic earnings per share (RO)		<u>0.035</u>	<u>0.023</u>