

Dhofar Insurance Company SAOG
Unaudited condensed financial statements
As at 30th Jun 2026
(Expressed in ر.س.)

Statement of financial position

	Notes	30-Jun-26 Unaudited	30-Jun-25 Unaudited	31-Dec-25 Audited
ASSETS				
Cash and cash equivalents	9B	7,873,695	9,195,190	4,045,557
Fixed deposits	9A	39,309,837	38,385,317	50,250,346
Investments at fair value through profit or loss	8.1	14,155,889	7,217,541	6,802,638
Investments at fair value through other comprehensive income	8A	8,188,770	8,520,798	7,993,112
Investments at amortised cost	8D	24,525,595	18,531,895	23,048,964
Investment in associates	8B	11,982,789	8,815,522	13,703,391
Investment Properties	7	6,509,220	6,286,915	6,338,960
Reinsurance contract assets	21	35,678,006	30,131,562	33,177,580
Property and equipment	6	1,788,043	1,846,598	1,813,462
Intangible assets	6A	873,008	270,186	740,504
Other receivables		4,075,293	3,208,020	3,528,869
TOTAL ASSETS		154,960,145	132,409,544	151,443,383
LIABILITIES AND SHAREHOLDERS' EQUITY				
SHAREHOLDERS' EQUITY				
Share capital	10	14,000,000	14,000,000	14,000,000
Legal Reserve		3,375,591	2,696,909	2,971,698
Contingency reserve		14,000,000	14,000,000	14,000,000
Investment fair value reserve		2,363,372	1,874,858	1,510,398
Revaluation reserve in equity investees		(501,039)	124,438	(471,921)
Revaluation reserve		561,450	561,450	561,450
Retained Earnings		16,237,302	8,356,831	15,438,341
TOTAL SHAREHOLDERS' EQUITY		50,036,676	41,614,486	48,009,966
LIABILITIES				
Optional Convertible bonds	14	-	-	-
Insurance contract liabilities	20	100,182,168	83,699,757	97,092,961
Reinsurance contract liabilities	21	-	28,793	32,205
Employee benefit liabilities		537,682	432,884	485,082
Deferred tax liability		159,388	735,201	732,947
Other payables		4,044,231	5,898,423	5,090,222
TOTAL LIABILITIES		104,923,469	90,795,058	103,433,417
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		154,960,145	132,409,544	151,443,383
Net assets per share		0.430	0.358	0.413

For Dhofar Insurance Company SAOG