

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2025

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Statement of Financial Position, Current, Non-current	Consolidated 31/05/2025	Actuals/Omani Rial/Unaudited Consolidated 31/05/2024	Consolidated 31/08/2024
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	29,933,348	31,315,698	30,318,831
Right-of-use assets	104,842	116,315	115,012
Investments accounted for using equity method	58,726		158,726
Total non-current assets	30,096,916	31,432,013	30,592,569
CURRENT ASSETS			
Current inventories	27,275	23,527	28,885
Trade and other current receivables	4,201,481	5,888,447	587,792
Cash and bank balances	25,426,499	16,075,006	18,804,229
Other current financial assets			0
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	29,655,255	21,986,980	19,420,906
Total current assets	29,655,255	21,986,980	19,420,906
Total assets	59,752,171	53,418,993	50,013,475
EQUITY AND LIABILITIES			
EQUITY			
Share capital	7,000,000	7,000,000	7,000,000
Statutory reserve	4,429,923	4,380,370	4,429,923
Other reserves	6,406,623	6,406,623	6,406,623
Retained earnings (Accumulated losses)	12,470,067	7,888,180	9,440,863
Total Equity attributable to shareholders of parent company	30,306,613	25,675,173	27,277,409
Total equity	30,306,613	25,675,173	27,277,409
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,935,472	1,614,504	1,747,935
Total non-current provisions	1,935,472	1,614,504	1,747,935
Non-current lease liabilities	111,939	121,334	125,584
Non-current government grants	12,713,080	13,185,412	13,067,329
Deferred tax liabilities	1,277,030	1,537,769	1,277,030
Other non-current financial liabilities	48,676	76,030	54,219
Total non-current liabilities	16,086,197	16,535,049	16,272,097
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	1,119,452	915,109	205,143
Total current provisions	1,119,452	915,109	205,143
Trade and other current payables	10,365,483	8,556,929	4,184,068
Current government grants	472,332	472,332	472,332
Current tax liabilities, current	1,402,094	1,264,401	1,602,426
Total current liabilities other than liabilities included in disposal groups classified as held for sale	13,359,361	11,208,771	6,463,969
Total current liabilities	13,359,361	11,208,771	6,463,969
Total liabilities	29,445,558	27,743,820	22,736,066
Total equity and liabilities	59,752,171	53,418,993	50,013,475
Number of outstanding shares	70000000	70000000	70000000
Net assets per share	0.433	0.367	0.390

		Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/05/2025	Consolidated 31/05/2024	Consolidated 31/08/2024
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UTITIES			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
EXPLORATION AND EVALUATION ASSETS			
INVESTMENT PROPERTIES			
INVESTMENT PROPERTIES AT COST			
INVESTMENT PROPERTIES AT FAIR VALUE			
INVESTMENTS ACCOUNTED FOR USING EQ UITY METHOD			
Investments in associates using equity method	58,726		158,726
Total investments accounted for using equity method	58,726		158,726
OTHER CURRENT NON-FINANCIALASSETS			
CURRENT ASSETS			
INVENTORIES			
Other inventories	27,275	23,527	28,885
Total current inventories	27,275	23,527	28,885
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	4,240,794	6,252,253	983,387
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	141,395	149,231	85,372
Advances	363,980	534,479	42,556
Total prepayments and accrued income	505,375	683,710	127,928
Other receivables	54,205	55,177	76,170
Allowance for expected credit losses	598,893	1,102,693	599,693
Total trade and other current receivables	4,201,481	5,888,447	587,792
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	3,000	9,900	1,840
Balances with banks	25,423,499	16,065,106	18,802,389

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 25 Jun 2025

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Total cash	25,426,499	16,075,006	18,804,229
CASH EQ UIVALENTS			
Total cash and cash equivalents	25,426,499	16,075,006	18,804,229
Total cash and bank balances	25,426,499	16,075,006	18,804,229
OTHER CURRENT NON-FINANCIAL ASSETS			
EQ UITY			
RESERVES			
Revaluation reserve	6,406,623	6,406,623	6,406,623
Total reserves	6,406,623	6,406,623	6,406,623
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS FOR EMPLOYEE BENEFITS			
Employee End of Term Benefits, non current	1,935,472	1,614,504	1,747,935
Total Non-current provisions for employee benefits	1,935,472	1,614,504	1,747,935
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	174,975	298,367	286,551
ACCRUALS AND DEFERRED INCOME			
Deferred income	9,070,142	7,385,490	1,256,698
Accruals	385,054	264,589	1,616,635
Total accruals and deferred income	9,455,196	7,650,079	2,873,333
Other payables	735,312	608,483	1,024,184
Total trade and other current payables	10,365,483	8,556,929	4,184,068
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			
Other Employee Benefits, current	1,119,452	915,109	205,143
Total provisions for employee benefits, current	1,119,452	915,109	205,143

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25 Jun 2025