

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2025

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Income Statement - Nature of expenses	Actuals/Omani Rial/Unaudited			
	Consolidated 01/03/2025-31/05/2025	Consolidated 01/03/2024-31/05/2024	Consolidated 01/09/2024-31/05/2025	Consolidated 01/09/2023-31/05/2024
PROFIT OR LOSS				
CONSOLIDATED AND SEPARATE				
PROFIT OR LOSS				
Revenue	7,380,386	6,207,345	20,648,693	18,229,698
Other income	279,571	182,144	795,982	436,719
Service expenses	514,272	457,283	1,689,221	1,305,578
Employee benefits expense	3,303,886	3,051,597	9,705,785	8,452,291
Depreciation, depletion and amortisation	286,023	280,620	846,703	837,810
Other operating expenses	317,256	247,748	867,064	667,775
Profit (loss) from operating activities	3,238,520	2,352,241	8,335,902	7,402,963
Gain (loss) arising from derecognition of financial assets measured at amortised cost	118,083	118,083	354,249	354,249
Share of profit (loss) of associates and joint ventures accounted for using equity method	(100,000)		(100,000)	
Profit (loss) before income tax	3,256,603	2,470,324	8,590,151	7,757,212
Income tax expense, continuing operations	525,622	396,411	1,360,947	1,222,711
Profit (loss) from continuing operations	2,730,981	2,073,913	7,229,204	6,534,501
Profit (loss) for period	2,730,981	2,073,913	7,229,204	6,534,501
PROFIT (LOSS), ATTRIBUTABLE TO				
Profit (loss), attributable to owners of parent	2,730,981	2,073,913	7,229,204	6,534,501
BASIC AND DILUTED EARNINGS PER SHARE				
BASIC EARNINGS PER SHARE				
Basic earnings (loss) per share from continuing operations	0.039	0.030	0.103	0.093
Total basic earnings (loss) per share	0.039	0.030	0.103	0.093
DILUTED EARNINGS PER SHARE				
Diluted earnings (loss) per share from continuing operations	0.039	0.030	0.103	0.093
Diluted earnings (loss) per share from discontinued operations	0.039	0.000	0.103	0.000
Total diluted earnings (loss) per share	0.039	0.030	0.103	0.093

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Unaudited			
	Consolidated 01/03/2025- 31/05/2025	Consolidated 01/03/2024- 31/05/2024	Consolidated 01/09/2024- 31/05/2025	Consolidated 01/09/2023- 31/05/2024
STATEMENT OF COMPREHENSIVE INCOME				
CONSOLIDATED AND SEPARATE				
Net Profit / (Loss) for the Period	2,730,981	2,073,913	7,229,204	6,534,501
OTHER COMPREHENSIVE INCOME (LOSS) TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
OTHER COMPREHENSIVE INCOME (LOSS) NOT TO BE RECLASSIFIED TO STATEMENT OF INCOME IN SUBSEQUENT PERIODS				
Total comprehensive income for the Period	2,730,981	2,073,913	7,229,204	6,534,501
COMPREHENSIVE INCOME ATTRIBUTABLE TO				
Comprehensive income, attributable to owners of parent	2,730,981	2,073,913	7,229,204	6,534,501
Comprehensive income, attributable to non-controlling interests	0	0	0	0

Analysis of Income and Expense, Nature of Expense	Actuals/Omani Rial/Unaudited			
	Consolidated 01/03/2025-31/05/2025	Consolidated 01/03/2024-31/05/2024	Consolidated 01/09/2024-31/05/2025	Consolidated 01/09/2023-31/05/2024
ANALYSIS OF INCOME AND EXPENSE				
CONSOLIDATED AND SEPARATE				
REVENUE				
Revenue from rendering of services	7,362,758	6,194,442	20,597,835	18,178,918
LEASE REVENUE				
Operating lease rentals	17,628	12,903	50,858	50,780
Total lease revenue	17,628	12,903	50,858	50,780
Total revenue	7,380,386	6,207,345	20,648,693	18,229,698
OTHER INCOME				
Interest income	252,176	160,464	656,932	360,642
Gain (loss) on sale of non-financial assets	14,481	3,641	14,481	3,641
Miscellaneous income	12,914	18,039	124,569	72,436
Total other income	279,571	182,144	795,982	436,719
COST OF MATERIAL CONSUMED AND GOODS SOLD				
SERVICE EXPENSES				
Operation and maintenance expenses	190,699	183,626	649,722	422,237
Insurance expenses	3,569	3,363	9,091	12,586
Banks and similar charges	13,220	11,245	140,227	125,702
Energy transmission charges			0	
Travel expenses	24,995	28,687	99,859	76,400
Communication expenses	46,738	44,156	106,586	107,705
Utilities expenses	112,125	125,594	321,028	322,967
Advertising expenses	56,583	26,512	166,294	115,428
Other service expenses	66,343	34,100	196,414	122,553
Total service expenses	514,272	457,283	1,689,221	1,305,578
EMPLOYEE BENEFIT EXPENSES				
Wages and salaries	2,609,044	2,276,433	7,710,567	6,579,359
Social security contributions	163,094	134,452	506,521	396,642
Termination benefits expense	65,741	252,158	240,548	407,501
Other employee expense	466,007	388,554	1,248,149	1,068,789
Total employee benefits expense	3,303,886	3,051,597	9,705,785	8,452,291
OTHER OPERATING EXPENSES				
Director's remuneration and sitting fees	20,240	21,740	64,960	63,720
Legal and professional expense	59,789	66,533	190,539	143,963
Registrations and renewals	0			
Vehicle expenses	7,447	7,722	26,251	22,301

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

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2025**OMAN EDUCATION & TRAINING INVESTMENTS****العمانية للاستثمارات التعليمية والتدريبية**

Printing and stationery	8,921	9,002	32,058	41,204
Miscellaneous other operating expense	220,859	142,751	553,256	396,587
Total other operating expenses	317,256	247,748	867,064	667,775

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