

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2025

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/09/2024-31/05/2025	Consolidated 01/09/2023-31/05/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	8,590,151	7,757,212
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	846,703	837,808
Adjustments for increase (decrease) in employee benefit liabilities	240,548	407,501
Adjustments for finance costs	4,824	5,785
Adjustments for finance income	656,932	360,642
Adjustments for gain (loss) on disposals, property, plant and equipment	14,481	3,641
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	(100,000)	
Other adjustments for non-cash items	(354,249)	(354,249)
Total adjustments to reconcile profit (loss)	166,413	532,562
Cash flows from (used in) operations before changes in working capital	8,756,564	8,289,774
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	1,610	6,367
Adjustment for decrease (increase) in trade and other receivables	(3,613,689)	(804,133)
Adjustments for increase (decrease) in trade and other payables	7,095,723	4,505,137
Adjustments for decrease (increase) in other working capital items	(5,543)	(20,283)
Total adjustments to working capital changes	3,478,101	3,687,088
Net cash flows from (used in) operations	12,234,665	11,976,862
Income taxes paid (refund)	(1,561,279)	(609,827)
Employees end of service benefits paid	(53,011)	(38,400)
Net cash flows from (used in) operating activities	10,620,375	11,328,635
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	17,141	4,682
Purchase of property, plant and equipment	453,709	168,771
Interest received	656,932	360,642
Net cash flows from (used in) investing activities	220,364	196,553
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	18,469	18,470
Dividends paid to equity holders of parent	4,200,000	2,100,000
Net cash flows from (used in) financing activities	(4,218,469)	(2,118,470)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6,622,270	9,406,718
Net increase (decrease) in cash and cash equivalents	6,622,270	9,406,718
Cash and cash equivalents at beginning of period	18,804,229	6,668,288
Cash and cash equivalents at end of period	25,426,499	16,075,006

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