

INTERIM CONDENSED FINANCIAL STATEMENTS, 28/02/2026

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Statement of Financial Position, Current, Non-current	Consolidated 28/02/2026	Actuals/Omani Rial/Unaudited Consolidated 28/02/2025	Consolidated 31/08/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	30,592,533	30,108,247	30,545,898
Right-of-use assets	94,677	108,232	101,458
Investments accounted for using equity method	0	158,726	
Other non-current financial assets		0	
Total non-current assets	30,687,210	30,375,205	30,647,356
CURRENT ASSETS			
Current inventories	22,297	22,861	28,036
Trade and other current receivables	8,259,131	7,575,669	2,861,714
Cash and bank balances	29,933,676	24,026,507	25,187,151
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	38,215,104	31,625,037	28,076,901
Total current assets	38,215,104	31,625,037	28,076,901
Total assets	68,902,314	62,000,242	58,724,257
EQ UITY AND LIABILITIES			
EQ UITY			
Share capital	7,000,000	7,000,000	7,000,000
Share premium			0
Treasury shares			0
Statutory reserve	4,431,134	4,429,923	4,431,134
Other reserves	6,406,623	6,406,623	6,406,623
Retained earnings (Accumulated losses)	14,624,005	9,739,086	15,631,782
Total Equity attributable to shareholders of parent company	32,461,762	27,575,632	33,469,539
Total equity	32,461,762	27,575,632	33,469,539
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,852,686	1,893,818	1,936,760
Total non-current provisions	1,852,686	1,893,818	1,936,760
Non-current lease liabilities	98,392	125,388	113,644
Non-current government grants	12,358,831	12,831,163	12,594,997
Deferred tax liabilities	1,183,648	1,277,030	1,183,648
Other non-current financial liabilities	0	54,591	
Total non-current liabilities	15,493,557	16,181,990	15,829,049
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	934,332	789,722	213,796
Total current provisions	934,332	789,722	213,796
Trade and other current payables	18,415,247	16,104,094	6,792,965
Current government grants	472,332	472,332	472,332
Current tax liabilities, current	1,125,084	876,472	1,946,576
Total current liabilities other than liabilities included in disposal groups classified as held for sale	20,946,995	18,242,620	9,425,669
Total current liabilities	20,946,995	18,242,620	9,425,669
Total liabilities	36,440,552	34,424,610	25,254,718
Total equity and liabilities	68,902,314	62,000,242	58,724,257
Number of outstanding shares	70000000	70000000	70000000
Net assets per share	0.464	0.394	0.478

		Actuals/Omani Rial/Unaudited	
Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 28/02/2026	Consolidated 28/02/2025	Consolidated 31/08/2025
SUBCLASSIFICATIONS OF ASSETS, LIABILITIES AND EQ UITIES			
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	0	158,726	
Total investments accounted for using equity method	0	158,726	
OTHER CURRENT NON-FINANCIALASSETS			
CURRENT ASSETS			
INVENTORIES			
Other inventories	22,297	22,861	28,036
Total current inventories	22,297	22,861	28,036
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	8,392,346	7,926,305	2,919,914
Receivables due from related parties	0		
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	33,356	180,779	81,311
Advances	389,843	10,705	408,183
Total prepayments and accrued income	423,199	191,484	489,494
Other receivables	42,479	56,773	51,199
Allowance for expected credit losses	598,893	598,893	598,893
Total trade and other current receivables	8,259,131	7,575,669	2,861,714

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
30 Mar 2026

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CASH AND CASH EQUIVALENTS			
CASH			
Cash on hand	3,000	2,800	3,000
Balances with banks	29,930,676	24,023,707	25,184,151
Total cash	29,933,676	24,026,507	25,187,151
CASH EQUIVALENTS			
Total cash and cash equivalents	29,933,676	24,026,507	25,187,151
Total cash and bank balances	29,933,676	24,026,507	25,187,151
OTHER CURRENT NON-FINANCIAL ASSETS			
EQUITY			
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	1,852,686	1,893,818	1,936,760
Total Non-current provisions for employee benefits	1,852,686	1,893,818	1,936,760
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	171,113	317,427	182,250
ACCRUALS AND DEFERRED INCOME			
Deferred income	17,206,846	14,677,263	3,554,216
Accruals	289,930	354,224	1,832,274
Total accruals and deferred income	17,496,776	15,031,487	5,386,490
Other payables	747,358	755,180	1,224,225
Total trade and other current payables	18,415,247	16,104,094	6,792,965
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			
Other Employee Benefits, current	934,332	789,722	213,796
Total provisions for employee benefits, current	934,332	789,722	213,796

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