

INTERIM CONDENSED FINANCIAL STATEMENTS, 28/02/2026

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Income Statement - Nature of expenses	Actuals/Omani Rial/Unaudited		
	Consolidated 01/12/2025-28/02/2026	Consolidated 01/12/2024-28/02/2025	Consolidated 01/09/2025-28/02/2026
PROFIT OR LOSS			
CONSOLIDATED AND SEPARATE			
PROFIT OR LOSS			
Revenue	7,516,140	7,063,612	15,402,136
Other income	507,885	406,950	840,744
Service expenses	606,280	724,260	1,077,226
Employee benefits expense	3,601,510	3,839,709	7,122,439
Depreciation, depletion and amortisation	294,187	281,500	590,989
Other operating expenses	334,052	373,634	612,230
Other gains (losses)		118,083	
Profit (loss) from operating activities	3,187,996	2,369,542	6,839,996
Gain (loss) arising from derecognition of financial assets measured at amortised cost	118,082		236,165
Profit (loss) before income tax	3,306,078	2,369,542	7,076,161
Income tax expense, continuing operations	499,620	369,225	1,083,938
Profit (loss) from continuing operations	2,806,458	2,000,317	5,992,223
Profit (loss) for period	2,806,458	2,000,317	5,992,223
PROFIT (LOSS), ATTRIBUTABLE TO			
Profit (loss), attributable to owners of parent	2,806,458	2,000,317	5,992,223
BASIC AND DILUTED EARNINGS PER SHARE			
BASIC EARNINGS PER SHARE			
Basic earnings (loss) per share from continuing operations	0.040	0.029	0.000
Total basic earnings (loss) per share	0.040	0.029	0.086
DILUTED EARNINGS PER SHARE			
Diluted earnings (loss) per share from continuing operations	0.040	0.029	0.086
Total diluted earnings (loss) per share	0.040	0.029	0.086

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Unaudited		
	Consolidated 01/12/2025- 28/02/2026	Consolidated 01/12/2024- 28/02/2025	Consolidated 01/09/2025- 28/02/2026
STATEMENT OF COMPREHENSIVE INCOME			
CONSOLIDATED AND SEPARATE			
Net Profit / (Loss) for the Period	2,806,458	2,000,317	5,992,223
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	2,806,458	2,000,317	5,992,223
COMPREHENSIVE INCOME ATTRIBUTABLE TO			
Comprehensive income, attributable to owners of parent	2,806,458	2,000,317	5,992,223

Analysis of Income and Expense, Nature of Expense	Actuals/Omani Rial/Unaudited		
	Consolidated 01/12/2025-28/02/2026	Consolidated 01/12/2024-28/02/2025	Consolidated 01/09/2025-28/02/2026
ANALYSIS OF INCOME AND EXPENSE			
CONSOLIDATED AND SEPARATE			
REVENUE			
Revenue from rendering of services	7,498,070	7,046,506	15,366,288
LEASE REVENUE			
Operating lease rentals	18,070	17,106	35,848
Total lease revenue	18,070	17,106	35,848
Total revenue	7,516,140	7,063,612	15,402,136
OTHER INCOME			
Interest income	215,071	317,647	523,181
Gain (loss) on sale of non-financial assets	17,680		17,680
Miscellaneous income	275,134	89,303	299,883
Total other income	507,885	406,950	840,744
COST OF MATERIAL CONSUMED AND GOODS SOLD			
SERVICE EXPENSES			
Operation and maintenance expenses	202,436	347,553	393,988
Insurance expenses	3,202	2,255	7,047
Banks and similar charges	62,650	74,491	86,026
Travel expenses	34,991	55,691	66,142
Communication expenses	30,942	28,092	61,158
Utilities expenses	134,088	65,298	264,071
Advertising expenses	42,347	54,741	69,897
Other service expenses	95,624	96,139	128,897
Total service expenses	606,280	724,260	1,077,226
EMPLOYEE BENEFIT EXPENSES			
Wages and salaries	2,873,686	3,072,887	5,614,959
Social security contributions	179,943	214,077	360,081
Termination benefits expense	66,265	90,764	201,771
Other employee expense	481,616	461,981	945,628
Total employee benefits expense	3,601,510	3,839,709	7,122,439
OTHER OPERATING EXPENSES			
Director's remuneration and sitting fees	21,240	20,980	52,680
Legal and professional expense	60,894	86,166	101,569
Vehicle expenses	7,993	11,366	14,443
Printing and stationary	12,866	12,686	26,623
Miscellaneous other operating expense	231,059	242,436	416,915
Total other operating expenses	334,052	373,634	612,230

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

