

INTERIM CONDENSED FINANCIAL STATEMENTS, 28/02/2026

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/09/2025-28/02/2026	Consolidated 01/12/2024-28/02/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	7,076,161	2,369,542
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	590,989	
Adjustments for increase (decrease) in employee benefit liabilities	201,771	
Adjustments for provisions	(218,087)	
Adjustments for finance costs	3,216	
Adjustments for finance income	523,181	
Adjustments for losses (gains) on disposal of other non-current assets	(17,680)	
Other adjustments for non-cash items	(236,165)	
Total adjustments to reconcile profit (loss)	(199,137)	
Cash flows from (used in) operations before changes in working capital	6,877,024	
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	5,739	
Adjustment for decrease (increase) in trade and other receivables	(5,397,417)	
Adjustments for increase (decrease) in trade and other payables	12,342,818	
Total adjustments to working capital changes	6,951,140	
Net cash flows from (used in) operations	13,828,164	
Income taxes paid (refund)	(1,905,430)	
Employees end of service benefits paid	(67,757)	
Net cash flows from (used in) operating activities	11,854,977	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	39,120	
Purchase of property, plant and equipment	652,285	
Interest received	523,181	
Net cash flows from (used in) investing activities	(89,984)	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	18,468	
Dividends paid to equity holders of parent	7,000,000	
Net cash flows from (used in) financing activities	(7,018,468)	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,746,525	
Net increase (decrease) in cash and cash equivalents	4,746,525	
Cash and cash equivalents at beginning of period	25,187,151	
Cash and cash equivalents at end of period	29,933,676	24,026,507

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