

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2026

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Statement of Financial Position, Current, Non-current	Consolidated 31/05/2026	Actuals/Omani Rial/Unaudited	
		Consolidated 31/05/2025	Consolidated 31/08/2025
STATEMENT OF FINANCIAL POSITION			
CONSOLIDATED AND SEPARATE			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	30,726,909	29,933,348	30,545,898
Right-of-use assets	91,287	104,842	101,458
Investments accounted for using equity method		58,726	
Total non-current assets	30,818,196	30,096,916	30,647,356
CURRENT ASSETS			
Current inventories	17,186	27,275	28,036
Trade and other current receivables	7,249,023	4,201,481	2,861,714
Cash and bank balances	28,876,422	25,426,499	25,187,151
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	36,142,631	29,655,255	28,076,901
Total current assets	36,142,631	29,655,255	28,076,901
Total assets	66,960,827	59,752,171	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)	17,932,763	12,470,067	15,631,782
Total Equity attributable to shareholders of parent company	35,770,520	30,306,613	33,469,539
Total equity	35,770,520	30,306,613	33,469,539
LIABILITIES			
NON-CURRENT LIABILITIES			
NON-CURRENT PROVISIONS			
Non-current provisions for employee benefits	1,997,334	1,935,472	1,936,760
Total non-current provisions	1,997,334	1,935,472	1,936,760
Non-current lease liabilities	100,000	111,939	113,644
Non-current government grants	12,240,748	12,713,080	12,594,997
Deferred tax liabilities	1,183,648	1,277,030	1,183,648
Other non-current financial liabilities		48,676	
Total non-current liabilities	15,521,730	16,086,197	15,829,049
CURRENT LIABILITIES			
CURRENT PROVISIONS			
Current provisions for employee benefits	1,461,765	1,119,452	213,796
Total current provisions	1,461,765	1,119,452	213,796
Trade and other current payables	11,974,246	10,365,483	6,792,965
Current government grants	472,332	472,332	472,332
Current tax liabilities, current	1,760,234	1,402,094	1,946,576
Total current liabilities other than liabilities included in disposal groups classified as held for sale	15,668,577	13,359,361	9,425,669
Total current liabilities	15,668,577	13,359,361	9,425,669
Total liabilities	31,190,307	29,445,558	25,254,718
Total equity and liabilities	66,960,827	59,752,171	58,724,257
Number of outstanding shares	70000000	70000000	70000000
Net assets per share	0.510	0.433	0.478

Subclassifications of Assets, Liabilities and Equity, Current, Non-current	Consolidated 31/05/2026	Actuals/Omani Rial/Unaudited	
		Consolidated 31/05/2025	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		58,726	
Total investments accounted for using equity method		58,726	
OTHER CURRENT NON-FINANCIALASSETS			
CURRENT ASSETS			
INVENTORIES			
Other inventories	17,186	27,275	28,036
Total current inventories	17,186	27,275	28,036
TRADE AND OTHER CURRENT RECEIVABLES			
Accounts receivables	7,281,450	4,240,794	2,919,914
PREPAYMENTS AND ACCRUED INCOME			
Prepayments	175,166	141,395	81,311
Advances	363,657	363,980	408,183
Total prepayments and accrued income	538,823	505,375	489,494
Other receivables	27,643	54,205	51,199
Allowance for expected credit losses	598,893	598,893	598,893
Total trade and other current receivables	7,249,023	4,201,481	2,861,714
CASH AND CASH EQ UIVALENTS			
CASH			
Cash on hand	3,000	3,000	3,000

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON
29 Jun 2026

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Balances with banks	28,873,422	25,423,499	25,184,151
Total cash	28,876,422	25,426,499	25,187,151
CASH EQUIVALENTS			
Total cash and cash equivalents	28,876,422	25,426,499	25,187,151
Total cash and bank balances	28,876,422	25,426,499	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	1,997,334	1,935,472	1,936,760
Total Non-current provisions for employee benefits	1,997,334	1,935,472	1,936,760
BORROWINGS, NON CURRENT			
CURRENT LIABILITIES			
BORROWINGS, CURRENT			
TRADE AND OTHER CURRENT PAYABLES			
Accounts payable	145,464	174,975	182,250
ACCRUALS AND DEFERRED INCOME			
Deferred income	10,563,156	9,070,142	3,554,216
Accruals	339,387	385,054	1,832,274
Total accruals and deferred income	10,902,543	9,455,196	5,386,490
Other payables	926,239	735,312	1,224,225
Total trade and other current payables	11,974,246	10,365,483	6,792,965
PROVISIONS FOR EMPLOYEE BENEFITS, CURRENT			
Other Employee Benefits, current	1,461,765	1,119,452	213,796
Total provisions for employee benefits, current	1,461,765	1,119,452	213,796

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