

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2026

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Income Statement - Nature of expenses	Actuals/Omani Rial/Unaudited		
	Consolidated 01/03/2026-31/05/2026	Consolidated 01/03/2025-31/05/2025	Consolidated 01/09/2025-31/05/2026
PROFIT OR LOSS			
CONSOLIDATED AND SEPARATE			
PROFIT OR LOSS			
Revenue	8,520,246	7,380,386	23,922,382
Other income	420,760	279,571	1,261,504
Service expenses	443,650	514,272	1,520,876
Employee benefits expense	4,038,955	3,303,886	11,161,394
Depreciation, depletion and amortisation	300,041	286,023	891,030
Other operating expenses	332,535	317,256	944,765
Profit (loss) from operating activities	3,825,825	3,238,520	10,665,821
Gain (loss) arising from derecognition of financial assets measured at amortised cost	118,083	118,083	354,248
Share of profit (loss) of associates and joint ventures accounted for using equity method		(100,000)	
Profit (loss) before income tax	3,943,908	3,256,603	11,020,069
Income tax expense, continuing operations	635,150	525,622	1,719,088
Profit (loss) from continuing operations	3,308,758	2,730,981	9,300,981
Profit (loss) for period	3,308,758	2,730,981	9,300,981
PROFIT (LOSS), ATTRIBUTABLE TO			
Profit (loss), attributable to owners of parent	3,308,758	2,730,981	9,300,981
BASIC AND DILUTED EARNINGS PER SHARE			
BASIC EARNINGS PER SHARE			
Basic earnings (loss) per share from continuing operations	0.047	0.039	0.047
Total basic earnings (loss) per share	0.047	0.039	0.133
DILUTED EARNINGS PER SHARE			
Diluted earnings (loss) per share from continuing operations	0.047	0.039	0.047
Total diluted earnings (loss) per share	0.047	0.039	0.047

Statement of comprehensive income - Net of tax	Actuals/Omani Rial/Unaudited		
	Consolidated 01/03/2026- 31/05/2026	Consolidated 01/03/2025- 31/05/2025	Consolidated 01/09/2025- 31/05/2026
STATEMENT OF COMPREHENSIVE INCOME			
CONSOLIDATED AND SEPARATE			
Net Profit / (Loss) for the Period	3,308,758	2,730,981	9,300,981
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	3,308,758	2,730,981	9,300,981
COMPREHENSIVE INCOME ATTRIBUTABLE TO			
Comprehensive income, attributable to owners of parent	3,308,758	2,730,981	9,300,981

Analysis of Income and Expense, Nature of Expense	Actuals/Omani Rial/Unaudited		
	Consolidated 01/03/2026-31/05/2026	Consolidated 01/03/2025-31/05/2025	Consolidated 01/09/2025-31/05/2026
ANALYSIS OF INCOME AND EXPENSE			
CONSOLIDATED AND SEPARATE			
REVENUE			
Revenue from rendering of services	8,502,029	7,362,758	23,868,317
LEASE REVENUE			
Operating lease rentals	18,217	17,628	54,065
Total lease revenue	18,217	17,628	54,065
Total revenue	8,520,246	7,380,386	23,922,382
OTHER INCOME			
Interest income	406,237	252,176	929,418
Gain (loss) on sale of non-financial assets	(1,349)	14,481	16,331
Miscellaneous income	15,872	12,914	315,755
Total other income	420,760	279,571	1,261,504
COST OF MATERIAL CONSUMED AND GOODS SOLD			
SERVICE EXPENSES			
Operation and maintenance expenses	175,087	190,699	569,075
Insurance expenses	7,727	3,569	14,774
Banks and similar charges	13,154	13,220	99,180
Travel expenses	15,741	24,995	81,883
Communication expenses	29,425	46,738	90,583
Utilities expenses	80,588	112,125	344,659
Advertising expenses	49,599	56,583	119,496
Other service expenses	72,329	66,343	201,226
Total service expenses	443,650	514,272	1,520,876
EMPLOYEE BENEFIT EXPENSES			
Wages and salaries	2,963,760	2,609,044	8,578,719
Social security contributions	183,124	163,094	543,205
Termination benefits expense	147,796	65,741	349,567
Other employee expense	744,275	466,007	1,689,903
Total employee benefits expense	4,038,955	3,303,886	11,161,394
OTHER OPERATING EXPENSES			
Director's remuneration and sitting fees	18,740	20,240	71,420
Legal and professional expense	68,955	59,789	170,524
Registrations and renewals		0	
Vehicle expenses	4,619	7,447	19,062
Printing and stationery	7,924	8,921	34,547
Miscellaneous other operating expense	232,297	220,859	649,212
Total other operating expenses	332,535	317,256	944,765

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

