

INTERIM CONDENSED FINANCIAL STATEMENTS, 31/05/2026

OMAN EDUCATION & TRAINING INVESTMENTS

العمانية للاستثمارات التعليمية والتدريبية

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Consolidated 01/09/2025-31/05/2026	Consolidated 01/03/2025-31/05/2025
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	11,020,069	3,256,603
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	891,030	
Adjustments for increase (decrease) in employee benefit liabilities	349,567	
Adjustments for provisions	(218,088)	
Adjustments for finance costs	4,824	
Adjustments for finance income	929,418	
Adjustments for gain (loss) on disposals, property, plant and equipment	16,331	
Other adjustments for non-cash items	(354,248)	
Total adjustments to reconcile profit (loss)	(272,664)	
Cash flows from (used in) operations before changes in working capital	10,747,405	
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	10,850	
Adjustment for decrease (increase) in trade and other receivables	(4,387,309)	
Adjustments for increase (decrease) in trade and other payables	6,429,250	
Total adjustments to working capital changes	2,052,791	
Net cash flows from (used in) operations	12,800,196	
Income taxes paid (refund)	(1,905,430)	
Employees end of service benefits paid	(70,905)	
Net cash flows from (used in) operating activities	10,823,861	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Proceeds from sales of property, plant and equipment	39,527	
Purchase of property, plant and equipment	1,085,068	
Interest received	929,418	
Net cash flows from (used in) investing activities	(116,123)	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Payments of lease liabilities	18,467	
Dividends paid to equity holders of parent	7,000,000	
Net cash flows from (used in) financing activities	(7,018,467)	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,689,271	
Net increase (decrease) in cash and cash equivalents	3,689,271	
Cash and cash equivalents at beginning of period	25,187,151	
Cash and cash equivalents at end of period	28,876,422	25,426,499

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