

**Notes to the consolidated unaudited financial
statements for the period ended 30 June 2025
(Expressed in
Omani Rials)**

4	Intangibles		Group 2025	Group 2024	
	Expenditure for operating lease entitlement		48,702	54,064	
	Research & development expenditure capitalized		-	1275	
			48,702	55,339	
5	Investment in subsidiary	Activity	Country of incorporation	Parent Company 2025	Parent Company 2024
	United Technical Services LLC, Oman	Technical services, Trading	Oman	100,000	100,000
6	Inventories		Group 2025	Group 2024	
	Raw materials		229,623	229,623	
	Finished goods		96,831	48,728	
			326,454	278,351	
	Less: provision for slow and non-moving items		(31,670)	(29,170)	
			294,784	249,181	

7	Trade and other receivables	Group 2025	Group 2024
	Trade receivables (gross)	1,169,923	1,251,695
	Less: allowance for expected credit losses	<u>(554,374)</u>	<u>(489,827)</u>
	Trade receivables (net)	615,548	761,868
	Prepayments	35,998	14,943
	Other advances and receivables	<u>156,376</u>	<u>224,802</u>
		<u>807,922</u>	<u>1,001,613</u>

8	Cash and bank balances	Group 2025	Group 2024
	Cash on hand	12,389	15,205
	Current account balances with banks	<u>437,166</u>	<u>347,821</u>
		<u>449,555</u>	<u>363,026</u>

9	Term deposits	Group 2025	Group 2024
	Term deposits	<u>950,000</u>	<u>700,000</u>
		<u>950,000</u>	<u>700,000</u>

10	Share capital
	The authorised share capital of the Parent Company consists of 50,000,000 shares (2024 - 50,000,000 shares) of RO 0.100 each (2024 - RO 0.100 each). The issued and fully paid-up share capital of the Parent Company consists of 21,000,000 shares (2024 - 21,000,000 shares) of RO 0.100 each (2024 - RO 0.100 each).

11 Earnings, net assets and dividend per share
Earnings per share
(a)

The basic earnings per share of the Parent Company has been determined by dividing the profit for the period by the weighted average number of ordinary shares outstanding of 21,000,000 shares (2024: 21,000,000 shares). As there are no dilutive potential shares, the diluted earnings per share is identical to the basic earnings per share.

	Parent Group 2025	Group 2024
Profit attributable to shareholders (RO)	47,174	61,280
Weighted average number of shares outstanding (nos)	21,000,000	21,000,000
Basic and diluted earnings per share (RO)	0.002	0.003

(b) Net assets per share

Net assets per share is determined by dividing the net assets at the end of the reporting period by the closing number of ordinary shares outstanding of 21,000,000 (2023: 21,000,000 shares).

	Group Company 2025	Group Company 2024
Net assets (RO)	2,621,523	2,646,310
Number of shares outstanding at 31 December (nos.)	21,000,000	21,000,000
Net assets per share (RO)	0.125	0.126

12	Trade and other payables	Group 2025	Group 2024
	Trade payables	88,324	72,878
	Staff benefit payable	42,025	33,025
	Accrued expenses and other payables	44,714	50,342
		<u>175,063</u>	<u>156,245</u>
14	Other income	Group 2025	Group 2024
	Income from special services		21,600
	Interest income	21,600	
	Dividend Income	2,459	2,929
		-	
	Other income		569
	Sale of scrap	455	209
		<u>24,514</u>	<u>25,307</u>

15	General and administrative expenses	Group 2025	Group 2024
	Salaries and employee related cost	100,676	106,370
	Short term lease rental	15,676	10,500
	Legal and professional fee	9,967	9,935
	Directors' remuneration and sitting fee	12000	12000
	Registration and renewals	11,026	12,769
	Depreciation	6,363	3,216
	Amortisation of an intangible asset	2,362	4,460
	Office maintenance	2,681	3956
	Visa expenses	5,455	5,021
	Unrealised loss on investments in FVTPL	4,384	1,219
	Communication	393	246
	Amortisation of right-of-use asset	276	228
	Insurance charges	405	753
	Bank charges	1,010	100
	Impairment losses	13,500	22,000
	Miscellaneous	2,607	1,675
		<u>188,781</u>	<u>199,082</u>

17	Selling and distribution expenses	Group 2025	Group 2024
	Salaries and employee related cost	47,300	45,137
	Vehicle expenses	10,788	9,130
	Freight outward	18,004	22,031
	Sales office expenses	2,455	4,761
		<u>78,546</u>	<u>81,059</u>
18	Finance income and cost	Group 2025	Group 2024
	Interest received	24,815	21,525
	Interest on lease liabilities	<u>(200)</u>	<u>(362)</u>