

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

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Intangibles

**Group
2025**

**Group
2024**

Expenditure for
operating lease
entitlement
Research & development
expenditure capitalized

47,362

52,724

-

638

47,362

53,361

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**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

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Inventories

**Group
2025**

**Group
2024**

Raw materials

236,626

290838

Finished goods

57,931

46,594

294,557

337,432

Less: provision for slow and
non-moving items

(31,671)

(31,671)

262,886

305,761

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**Trade and other
receivables**

**Group
2025**

**Group
2024**

Trade receivables
(gross)

1,209,360

1,219,158

Less: allowance for expected credit losses	<u>(563,374)</u>	<u>(524,374)</u>
Trade receivables (net)	645,986	694,783
Prepayments	12,985	16,344
Other advances and receivables	<u>185,673</u>	<u>382,743</u>
	<u><u>844,644</u></u>	<u><u>1,093,871</u></u>

**8 Cash and bank
balances**

	Group 2025	Group 2024
Cash on hand	11,417	15,135
Current account balances with banks	<u>274,486</u>	<u>474,993</u>
	<u><u>285,903</u></u>	<u><u>490,128</u></u>

9 Term deposits

	Group 2025	Group 2024
Term deposits	<u>1,126,750</u>	<u>700,000</u>
	<u><u>1,126,750</u></u>	<u><u>700,000</u></u>

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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**

(a) **Earnings per share**

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)	60,216	83,354
Weighted average number of shares outstanding (nos)	21,000,000	21,000,000
Basic and diluted earnings per share (RO)	0.003	0.004

(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)	2,636,140	2,678,439
Number of shares outstanding (nos.)	21,000,000	21,000,000
Net assets per share (RO)	0.126	0.128

12	Trade and other payables	Group 2025	Group 2024
	Trade payables	71,594	170,714
	Staff benefit payable	43,116	58,529
	Accrued expenses and other payables	59,656	65,405
		<u>174,366</u>	<u>294,648</u>
13	Cost of sales	Group 2025	Group 2024
	Raw material consumed	684,057	478,229
	Other direct cost	<u>140,317</u>	<u>116,418</u>
		824,374	594,647
14	Other income	Group 2025	Group 2024
	Income from special services	32,400	32,400
	Dividend Income	3,246	3,959
	Other income		7,760
	Sale of scrap	875	311
		<u>36,521</u>	<u>44,429</u>

**General and
administrative expenses**

	Group 2025	Group 2024
Salaries and employee related cost	156,808	160,743
Short term lease rental	15,820	23,250
Legal and professional fee	13,656	13,881
Directors' remuneration and sitting fee	11,760	19,000
Registration and renewals	8,399	10,340
Depreciation	3,567	5,865
Amortisation of an intangible asset	4,021	5,934
Office maintenance	6,053	11,280
Visa expenses	5,179	4,484
Consultancy expenses	15,211	19,834
Communication	3,469	2,162
Amortisation of right-of-use asset	414	368
Insurance charges	3,875	342
Bank charges	1,640	1,342
Impairment losses	22,500	36,500
Miscellaneous	8,406	6,113
	<u>280,778</u>	<u>321,437</u>

16	Selling and distribution expenses	Group 2025	Group 2024
	Salaries and employee related cost	67,203	68,675
	Vehicle expenses	12,131	14,928
	Freight outward	28,771	32,187
	Sales office expenses	3,590	2,761
	Miscellaneous	2,832	0
		<u>114,527</u>	<u>118,551</u>

17	Finance income and cost	Group 2025	Group 2024
	Interest received	38,087	21,525
	Interest on lease liabilities	<u>(352)</u>	<u>(543)</u>