

ABC Engineering (L.L.C)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 For the year ended 31 December 2020

**3 Revenue from contracts with customers**

**3.1 Disaggregated revenue information**

Set out below is the disaggregation of the revenue from contracts with customers:

	<i>2020</i> <i>AED'000</i>	<i>2019</i> <i>AED'000</i>
<b>Geographical market</b>		
Within UAE	<u>547,116</u>	<u>976,386</u>
	<i>2020</i> <i>AED'000</i>	<i>2019</i> <i>AED'000</i>
<b>Timing of revenue recognition</b>		
<b>Over a period of time</b>		
Projects	354,008	728,580
Annual Maintenance Contracts	105,582	90,843
<b>At a point of time</b>		
Casual Jobs	54,494	72,135
Trading	<u>33,032</u>	<u>84,828</u>
	<u>547,116</u>	<u>976,386</u>
<b>4 Direct costs</b>		
	<i>2020</i> <i>AED'000</i>	<i>2019</i> <i>AED'000</i>
Direct Material	172,748	466,692
Direct Manpower	97,005	115,920
Subcontracting and outsourcing charges	132,134	230,615
Depreciation	1,800	2,458
Reversal of provision for inventories	(1,926)	(1,918)
Others	42,466	33,835
	<u>444,227</u>	<u>847,602</u>
<b>5 Other income</b>		
	<i>2020</i> <i>AED'000</i>	<i>2019</i> <i>AED'000</i>
Provisions no longer required written back	3,715	-
Covid isolation & related services	2,450	-
Management fees	1,870	-
Gain on sale of property, plant and equipment	181	81
Others	<u>683</u>	<u>139</u>
	<u>8,899</u>	<u>220</u>