

DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE PERIOD ENDED MARCH 31, 2022

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FALCON INTERNATIONAL
CONSULTING & AUDITING

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DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

Report of the Directors
For the period ended March 31, 2022

The Directors have pleasure in presenting their report and the audited financial statements for the period ended March 31, 2022.

PRINCIPAL ACTIVITIES

The company is engaged in the activity of immigration consultancy & corporate services provider.

BUSINESS OPERATIONS REVIEW AND FUTURE BUSINESS DEVELOPMENTS

The company's turnover was AED 6,72,886 for the period ended March 31, 2022. The company has net profit of AED 37,119 during the period. The Directors are optimistic about the prospects for the ensuing year and expect to improve the performance of the company.

RISK MANAGEMENT & INTERNAL CONTROL SYSTEMS

The Company is committed to the management of risk to achieve sustainability, employment and surpluses. The risk management framework identifies, assesses, manages and reports risk on a consistent and reliable basis. The primary risks are those of credit, market (liquidity, interest rate, foreign exchange) and operational risk.

The management recognizes their responsibility for system of internal control and for reviewing its effectiveness. In view of the above, company continuously monitors risks through means of administrative and information systems.

CREDITORS PAYMENT POLICY

The Company maintains a policy of paying suppliers in accordance with terms and conditions agreed with them.



DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

Report of the Directors (Continued)
For the period ended March 31, 2022

AUDITORS

The Auditors, M/s FALCON INTERNATIONAL CONSULTING & AUDITING, Chartered Accountants, United Arab Emirates are willing to continue in office and a resolution to re-appoint them will be proposed in the Annual General Meeting (AGM).

DIRECTORS RESPONSIBILITIES

The Company law requires the directors to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the company and net profit for that year and to enable them to ensure that the financial statements comply with the relevant governing laws.

ACKNOWLEDGMENTS

The Directors wish to place on record the sincere gratitude for the continuous support extended by various government departments, bankers, customers, suppliers, employees and all well wishers.

On behalf of the Board of Directors

Managing Director
May 27, 2022





INDEPENDENT AUDITOR'S REPORT

To
The Shareholders
M/s. Dudigital Global L.L.C
Sharjah Media City
Sharjah, United Arab Emirates

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **M/s. Dudigital Global L.L.C, Sharjah, United Arab Emirates** which comprise the statement of financial position as at **March 31, 2022** and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at **March 31, 2022** and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards (IFRSs).

Emphasis of Matter

We draw attention to the following matter to the financial statements:

- a) The company has revenue of AED 672,886 during the current period which exceeds the mandatory limit of **VAT registration**. The same has already been applied with the respective authority and is under process.

Our opinion is not modified in respect of these matters

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in the UAE, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged With Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going

continued...

concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.


As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For FALCON INTERNATIONAL CONSULTING & AUDITING

Chartered Accountants


Managing Partner

(Rakesh Jain)

Reg. No: 606



May 27, 2022

DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

STATEMENT OF FINANCIAL POSITION AS ON 31 MARCH, 2022

	Notes	31-03-2022 AED
NON-CURRENT ASSETS		
Furniture, plants and equipments	5	278,700
		<u>278,700</u>
CURRENT ASSETS		
Trade receivables	6	570,311
Loans and advances	7	153,905
Cash and cash equivalents	8	60,831
		<u>785,047</u>
TOTAL ASSETS		<u><u>1,063,747</u></u>
CURRENT LIABILITIES		
Trade payables	9	176,628
		<u>176,628</u>
NON-CURRENT LIABILITIES		
		-
TOTAL LIABILITIES		<u><u>176,628</u></u>
SHAREHOLDERS' FUNDS		
Share capital		100,000
Shareholder's loan		750,000
Retained earnings	10	37,119
		<u>887,119</u>
TOTAL EQUITY AND LIABILITIES		<u><u>1,063,747</u></u>

The accompanying notes form an integral part of these financial statements.

The report of the Independent auditor is set out on pages 3 & 4

Approved by the shareholder on May 27, 2022

For DUDIGITAL GLOBAL LLC

Director



DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

**STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD
ENDED 31 MARCH, 2022**

	Notes	16-05-2021 To 31-03-2022 AED
Revenue	11	672,886
Less: Cost of revenue		<u>176,628</u>
Gross profit		496,258
Expenses		
General & administrative expenses	12	226,135
Finance cost	13	9,098
Managerial remuneration		193,000
Depreciation		<u>30,915</u>
Total expenses		<u>459,148</u>
Other income		<u>10</u>
Net Profit for the period		<u><u>37,119</u></u>

The accompanying notes form an integral part of these financial statements

The report of the Independent auditor is set out on pages 3 & 4

Approved by the shareholder on May 27, 2022

For DUDIGITAL GLOBAL LLC

Director



DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

STATEMENT OF CHANGES IN EQUITY AS AT 31 MARCH, 2022

	Share Capital	Shareholder's Loan	Retained Earning	Total AED
Share capital introduced	100,000	-	-	100,000
Adjustments during the year	-	750,000	-	750,000
Net profit/(loss) for the period	-	-	37,119	37,119
Balance as on 31-03-2022	100,000	750,000	37,119	887,119

The accompanying notes form an integral part of these financial statements.

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DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 MARCH, 2022

	16-05-2021
	To 31-03-2022
	AED
Cash flows from operating activities	
Net profit for the period	37,119
Add: Depreciation	30,915
Funds generated from operations	68,034
Changes in working capital	
(Increase) / decrease in trade receivables	(570,311)
(Increase) / decrease in loans & advances	(153,905)
Increase / (decrease) in trade payables	176,628
Net cash inflow / (outflow) from working capital activities	(547,588)
Net cash inflow / (outflow) from operating activities	(479,554)
Cash flows from investing activities	
Purchase of fixed assets	(309,615)
Net cash inflow / (outflow) from investing activities	(309,615)
Cash flow from financing activities	
Capital Introduced	100,000
Shareholder's loan	750,000
Net cash inflow / (outflow) from financing activities	850,000
Net Increase / (decrease) in cash and cash equivalents	60,831
Cash & bank balances at the beginning of the period	-
Cash and cash equivalents at the end of the year	60,831
Represented By:	
Cash and cash equivalents (Note No.8)	60,831

The accompanying notes form an integral part of these financial statements.
The report of the Independent auditor is set out on pages 3 & 4



DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

Notes to the Financial Statements for the period ended March 31, 2022

1. CORPORATE INFORMATION

- a) **Dudigital Global LLC** (“The Company”) was registered with the Sharjah Media City Free Zone Authority, Sharjah Media City Free Zone, Sharjah UAE (License No. 2113846.01) as a Limited Liability Company on May 16, 2021.
- b) The company is engaged in the activity of immigration consultancy & corporate services provider.
- c) The management and control of the Company is vested with Mr. Shivaz Rai. (Canada resident)
- d) The registered office address of the company is Sharjah Media City, Sharjah United Arab Emirates.

e) SHARE CAPITAL

Authorised, issued and paid up capital of the Company is AED 1,00,000 divided into 100 shares of AED 1,000 each fully paid and held by the Shareholder as follows:

Sl No.	Name of the Shareholders	Nationality	No. of Shares	Amount (AED)	%
1	DU DIGITAL TECHNOLOGIES LTD	India	100	100,000	100
			100	100,000	100

(It is to be noted that the company has applied for revision in its share capital from AED 100,000 to AED 850,000 to respective authority which is still under process.)

2.1 BASIC OF PREPARATION

a) Statement of compliance

These financial statements are prepared under the historical cost convention and in conformity with International Financial Reporting Standards issued or adopted by the International Accounting Standards Board (IASB).

The following standards and amendments are effective for the first time from the current year, however except for IRFS 15, they do not apply to the Company or do not have any material impact on the Company's financial statements as they merely clarify the existing requirements and do not affect the Company's accounting policies or any other disclosures.

- IFRS 15 - Revenue from contracts with customers and associated amendments to various other standards. This establishes a comprehensive framework for determining whether, how much and when revenue is recognized. It replaces existing revenue recognition guidance, including IAS 18 - Revenue, IAS 11 - Construction Contracts and IFRIC 13 - Customer Loyalty Programmes - Effective | January 2018.
- IFRS 9 Financial Instruments and associated amendments to various other standards - This standard published in July 2014 replaces the existing guidance in IAS 39 - Financial Instruments,



Recognition and Measurements. This includes revised guidance on the classification and measurement of financial instruments, including a new expected credit loss model for calculating

- impairment on financial assets, and the new general hedge accounting requirements. It also carries forward the guidance on recognition and derecognition of financial instruments from IAS 39 - Effective 1 January 2018.
- Classification and Measurement of Share-based Payment Transactions - Amendments to IFRS 2 - Effective] January 2018.
- Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts - Amendments to IFRS 4 - Effective | January 2018 or when the entity first applies IFRS 9.
- Annual Improvements 2014 - 2016 Cycle - Effective 1 January 2018.
- Transfer of Investment Property - Amendments to IAS 40 - Effective | January 2018.
- Interpretation 22 Foreign Currency Transactions and Advance Consideration - Effective 1 January 2018.

b) Functional and presentation currency

These financial statements have been presented in UAE Dirham (AED), being the local and functional

The figures have been rounded off to the nearest UAE Dirham.

c) Going concern basis of accounting

The financial statements have been prepared on a going concern basis on the assumption that the Company will be able to meet its payment obligations as and when they fall due for payment, the bank finance and the financial support of the Shareholder would be available on a continuing basis. The Company's operations are profitable and it has a sound financial position.

d) Accrual basis of accounting

The Company prepares the financial statements, except for cash flows information, using the accrual basis of accounting i.e. all items of assets, liabilities, equity, income and expenses are recognized as they arise.

e) Use of significant estimates, assumptions and judgements

Based on the historical experience and reasonable expectations of future events, the management makes judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses and disclosure of contingencies and commitments. These relate to lives of items of property and equipment and investment properties and their residual values, impairment of property and equipment, investment properties, provision for doubtful trade advances and dues from related parties and write-down of inventories and provisions for staff end-of-service gratuity.

f) Impairment of assets

At each reporting date, financial assets are assessed to determine whether there is any evidence of impairment which is judged by default or delinquency by a debtor, its creditworthiness, the age of the debts and the management experience.

In the case of non-financial assets, a review is made to determine whether there is any indication of impairment. If any such indication exists, then the assets' recoverable amount is estimated and

impairment loss is recognized in the statement of profit or loss, if the carrying amount of the asset exceeds its recoverable amount.

g) New and amended standards

The Company intends to adopt the following new standards, if applicable when they become effective.

-IFRS 16 - Leases - Effective date 1 January 2019.

-IFRS 17 Insurance Contracts - Effective 1 January 2021.

-Interpretation 23 Uncertainty over Income Tax treatments - Effective date 1 January 2019.

-Prepayment features with Negative Compensation - Amendments to IFRS 9 - Effective date 1 January 2019.

-Long-term interests in Associates and Joint Venture - Amendments to IAS 28 - Effective date 1 January 2019

-Annual improvements to IFRS Standards 2015 - 2017 Cycle - Effective date 1] January 2019.

-Plan Amendment, Curtailment or Settlement - Amendments to IAS 19 - Effective date | January 2019.

2. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted, and those have been consistently applied, are as follows:

a) Revenue recognition

Revenue from sale of services is recognized when all the following conditions is satisfied:

- i) The Company has transferred to the buyer the significant risks and rewards of ownership
- ii) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- iii) The amount of revenue can be measured reliably;
- iv) It is probable that the economic benefit associated with the transaction will flow to the company; and
- v) The cost incurred or to be incurred in respect of the transaction can be measured reliably

b) Foreign currency transactions and balances

Transactions in foreign currencies are translated into UAE Dirham at the rate of exchange ruling on the date of the transactions, or valuation where items are remeasured.

Monetary assets and liabilities expressed in foreign currencies are translated into UAE Dirham at the rate of exchange ruling at the reporting date. Non-monetary items that are measured at historical cost in a foreign currency are not translated. These items that are measured at a fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined.

Gains or losses resulting from settlement of foreign currency transactions and from the translation at the year-end exchange rates of monetary assets and liabilities are recognized in the statement of profit or loss and other comprehensive income on net basis as either foreign exchange gains and included in other income or foreign exchange losses and included in other expenses

c) Property and equipment

Items of property and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Gains/losses on disposal are determined by reference to their carrying amount and are included in statement of profit or loss.

An assessment of residual values is undertaken at the end of each reporting period and, where material, if there is a change in estimate, an appropriate adjustment is made to the depreciation charge.

Depreciation

The cost less estimated residual value, where material, is depreciated using the straight-line method from the date of acquisition to the estimated useful lives of the assets as follows:

Office Equipments	5 Years
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d) Impairment

At each end of the reporting period, management assesses the property and equipment to determine whether there are any indications that they may be impaired. In the absence of such indications, no further action is taken. If such indications do exist, an analysis of each asset is undertaken to determine its net recoverable amount and, if this is below its carrying amount, a provision is made.

e) Cash and cash equivalents

Cash and cash equivalents comprise cash, balances in bank current accounts and bank deposits free of encumbrance with a maturity date of three months or less from the date of deposit.

f) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the reporting date. The amounts are unsecured and usually paid within 90 days of recognition. These balances are presented as current liabilities unless payment is not due within twelve months after the reporting date. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

g) Statement of cash flows

Statement of cash flows is prepared segregating the cash flows from operating, investing and financing activities based on the nature of items. Cash flows under the operating activities are reported using the indirect method, whereby profit/(loss) is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future of cash receipts and payments and for items of income and expenses which are reflected in investing or financial activities.

h) Non-derivative financial assets and liabilities

Non-derivative financial assets

Receivables

Receivables are those financial assets that have fixed or determinable payments and for which there is no active market are initially recognized at fair value plus any directly attributable transactions costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method. These comprise trade and other receivables, bank balances and dues from related parties.

Trade receivables represent amounts due from customers for goods sold in the ordinary course of business. If collection is expected in one year or less they are classified as current assets otherwise as non-current assets. These are carried at the invoiced amounts less an estimate of provision for doubtful receivables based on a review of all outstanding amounts at the year-end. Bad debts are written off when identified.

Non-derivative financial liabilities

The non-derivative financial liabilities comprise trade and other payables and Shareholder's current account.

Derecognition of financial assets and liabilities

The Company derecognizes a financial asset when its contractual rights to cash flows from the assets cease and any interest in such derecognised financial assets that is created or retained by the Company is recognised as a separate asset. The Company derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

Offsetting of financial assets and liabilities

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle the on a net basis or to realise the asset and settle the liability simultaneously.

i) Contingencies

Contingent liabilities are not recognized in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is not recognized in the financial statements but disclosed when an inflow of economic benefits is probable

3. Risk management

The Company's activities are exposed to a variety of financial risks such as credit, market and liquidity risks as follows:

a) Credit risk

This is the risk of financial loss to the Company if a customer or a counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the customer and the bank. The credit risk, where relevant is explained in the notes on the related account balances, namely trade receivables, deposits and bank balances.

b) Market risk

These are the risks arising from changes in market prices, particularly, currency and interest rates which would affect the Company's income or the value of its holdings of financial instruments. The management strives to manage market risk exposures within acceptable parameters, while optimising the return.

c) Currency risk

The Company is not exposed to any currency risk as its transactions are made in UAE Dirham or in US Dollar to which the Dirham is fixed.



This is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Management monitors its cash requirements to ensure adequacy of funding. If necessary, funds are arranged from the Shareholders to ensure that the payment obligations are met on time.

4. CAPITAL MANAGEMENT

Capital consists of share capital, retained earnings and Shareholder's current account. The Company manages its capital with an objective to ensure that adequate funds are available to it on an on-going basis to continue the operations of the Company as a going concern and provide the Shareholder with reasonable rate of return under the prevailing economic conditions and the risks encountered.



DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

5. PROPERTY, PLANT & EQUIPMENT AS ON 31 MARCH, 2022

	Office Equipment	Total AED
Cost		
Additions during the year	309,615	309,615
Total as on 31-03-2022	309,615	309,615
Depreciation		
For the year	30,915	30,915
Total as on 31-03-22	30,915	30,915
Net Book value		
As at 31-03-2022	278,700	278,700

The accompanying notes form an integral part of these financial statements.

The report of the Independent auditor is set out on pages 3 & 4



DUDIGITAL GLOBAL LLC
SHARJAH, UNITED ARAB EMIRATES

Notes related to the financial statements (continued) for the period ended 31 March, 2022

	16-05-2021 To 31-03-2022 AED
6 TRADE RECEIVABLES	
Sundry Debtors	570,311
	570,311
7 LOANS AND ADVANCES	
Loan & advances	153,905
	153,905
8 CASH AND CASH EQUIVALENTS	
Cash in hand	500
Cash at bank	60,331
	60,831
9 TRADE PAYABLES	
Sundry Creditors	176,628
	176,628
10 RETAINED EARNINGS	
Net profit for the period	37,119
Closing balance	37,119
	37,119
11 REVENUE	
Revenue	672,886
	672,886
12 GENERAL ADMINISTRATIVE EXPENSES	
Rent	4,500
Legal, license & professional charges	191,543
Travelling Expenses	25,156
Others expenses	4,936
	226,135
13 FINANCE COST	
Bank charges	9,098
	9,098

14 CONTINGENT LIABILITY

Except for the ongoing business obligation which are under normal course of a business against which no loss is expected, there has been no other known contingent liability or capital balance commitment on the company's account as on the balance sheet date.

15 FINANCIAL INSTRUMENTS

Financial instruments of the company comprises of cash and bank balances, trade receivables, other receivables and trade payables.

Risk Management

Credit risk

Financial assets which potentially expose the company to concentration of credit risk comprise principally bank balances, trade receivables and other receivables.

The company's bank accounts are placed with high credit quality financial institutions.

Exchange rate risk

There are no significant exchange rate risks as substantially all financial assets and financial liabilities are denominated in Arab Emirates Dirhams.

Interest Rate Risk

The company is not exposed to any interest rate risk.

16 All the figures are expressed in AED and Fills have been rounded of to the nearest AED.

17 COMPARATIVE AMOUNTS

The previous year comparative figures are not available since this is the first financial year of the company for the period 16-05-2021 to 31-3-2022.

Approved by the shareholder on May 27, 2022

For DUDIGITAL GLOBAL LLC

Director

