

APPLICATION GUIDELINE

COMPLIANCE SERVICES - SUBMISSION OF AUDITED FINANCIAL STATEMENTS

This document is intended to clarify submission requirements and does not need to be submitted to DMCC.

According to the implementing regulations, a DMCC Member Company has to upload the auditor's signed and stamped Audited Financial Statements Summary Sheet and the Audited Financial Statements Report via a designated online service request on the member portal within 180 days after the end of each financial year.

As per the Approved Auditors Rules (AAR) issued on 12th January 2017, it is the responsibility of each DMCC member company to ensure that their appointed auditor is registered as an Approved Auditor with DMCCA and is listed in the Approved Auditors List (AAL). These rules do not apply to auditors appointed to audit DMCC member companies registered as a branch company provided such a company has a group auditor.

To view the AAR and AAL, please visit the DMCC website at <https://www.dmcc.ae/free-zone/support/compliance-and-regulations> > Auditors.

Original documents should be well maintained with the company and made available upon request by the DMCC Inspection Team.

Submission of Audited Financials is applicable to all DMCC companies including subsidiaries and branch companies.

DOCUMENT TO DOWNLOAD FROM DMCC WEBSITE

Go to www.dmcc.ae/managing-a-company > Compliance Services > Company Audited Financial Statements Summary Sheet.

SERVICE REQUEST TO SELECT ON DMCC MEMBER PORTAL

Company Services > Compliance Services > "Submit Company Audited Financial Statements Summary Sheet and Report"

POLICY

DMCC Authority reserves the right to request additional original documents at any point in time.

REQUIREMENTS

Prepare the following documents for submission as per the below outlined guidelines:

Copy	Documents	Remarks
✓	Company Audited Financial Statements Report	Copy to be uploaded in the service request
✓	Company Audited Financial Statements Summary Sheet Signed and Stamped by Auditor on Auditor's Letterhead	Copy to be uploaded in the service request

GUIDELINES

Follow the below process steps for a successful submission:

1. Advise your auditors to complete the Audited Financial Statements Summary Sheet, print it on their letterhead, get it signed and stamped along with the Audited Financial Statements report
 - The Audited Financial Statements Summary Sheet template can be found at www.dmcc.ae/managing-a-company
2. Once the two documents are prepared, log in on to the [member portal](#)
3. Go to Company Services > Compliance Services
4. Click on "Submit Company Audited Financial Statements Summary Sheet and Report"
5. Fill the mandatory fields by entering the numbers and details as stated in the "Company Audited Financial Statements Summary Sheet"
6. Accept the declaration
7. Click on "save"
8. Update the Auditors Details by choosing the Listed Auditor Name from the drop-down list
9. Upload the following documents
 - Audited Financial Statements Report
 - Audited Financial Statements Summary Sheet
10. Submit the service request

Note: The original Company Audited Financial Statements Summary Sheet should be kept safely in the company's possession and made available upon request by the DMCC Inspection Team.

FURTHER INFORMATION

- Please visit our DMCC Help Centre at www.dmcc.ae/helpcentre

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