Yaap Digital FZE

FUJAIRAH FREE ZONE, FUJAIRAH

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025



سيملس شاوهان لمراجعة الحسابات

SEAMLESS CHAUHAN AUDITORS

Yaap Digital FZE

Fujairah Free Zone, Fujairah

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Yaap Digital FZE

Fujairah Free Zone, Fujairah

Director's Report for the year ended December 31, 2025

The directors hereby presents the annual report together with the audited financial statements of Yaap Digital FZE for the year ended December 31, 2025.

Financial Results

	Figures in AED	
	2025	2024
Revenue	2,753,147	5,624,626
Gross profit for the year	(14,000)	56,572
Net profit/(loss) for the year	(186,792)	(179,893)

Corporate Tax

The new CT regime has become effective for accounting periods beginning on or after 1 June 2023. The taxable income of the entities that are in scope for UAE CT purposes is subject to 9% tax on profits in excess of AED 375,000.

Management

The Company continues to be managed by its director.

Going Concern

These financial statements are prepared on a going concern assumption, which assumes that the Company will continue to operate as a going concern for the foreseeable future. During the year under review, the retained losses exceed the share capital by AED 338,701 and current liabilities exceed current assets by AED 186,161. The continuance of the Company's operations is dependent on the introduction of sufficient funds by the shareholder and its future profitability. The shareholder of the Company has resolved that they will continue to support financially the future operations of the Company.

Events After the Reporting Period

There are no significant events of a material nature or unusual nature since the end of the year and the date of this report, which is likely to effect, substantially the result of the operations or the financial position of the Company.

Auditors

Seamless Chauhan Auditors LLC, Chartered Accountants, will retire at the conclusion of the meeting, have expressed their willingness to continue in office and are eligible for re-appointment.

YAAP Digital FZE P.O.Box-50550, Fujairah, UAE

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Other Matters

At the end of this report the Director is not aware of any circumstances not otherwise dealt with in this report or the accounts, which would render any amount stated in the accounts misleading.

On behalf of the Management

Director
Dubai
April 21, 2026

YAAP Digital FZE
P.O.Box-50350,
Fujairah, UAE

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SEAMLESS CHAUHAN AUDITORS L.L.C

SEAMLESS
AUDIT | TAX | ADVISORY

سيملس شاوهان لمراجعة الحسابات
SEAMLESS CHAUHAN AUDITORS
P.O. Box 33014, Dubai, UAE.
Tel : +971 4 359 1194

Independent Auditor's Report

The Shareholders
Yaap Digital FZE
Fujairah Free Zone
Fujairah , U.A.E.

Report on the Financial Statements of Yaap Digital FZE for the Year Ended December 31, 2025

Opinion

We have audited the accompanying financial statements of Yaap Digital FZE, ("the Company"), which comprise of the Statement of Financial Position as at December 31, 2025, Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements, referred to above, present fairly, in all material aspects, the financial position of Yaap Digital FZE as at December 31, 2025, and of its financial performance and cash flows for the year then ended in conformity with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA's). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Arab Emirates and we have fulfilled our responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Emphasis of Matter

As at December 31, 2025, the retained losses exceed the share capital by AED 338,701 and current liabilities exceed current assets by AED 186,161. The financial statements have been prepared on a going concern basis which assumes that the Company will continue in operational existence for the foreseeable future. The validity of this assumption depends upon the continued financial support to the Company by its shareholders. The financial statements do not include any adjustment that should result from a failure to obtain such continued financial support. In the opinion of the Management, this position does not impair the financial position of the Company.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance in accordance with IFRS for SME and their preparation in compliance with the implementing regulations of Fujairah Free Zone Authority, 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.

YAAP Digital FZE P.O.Box-50550, Fujairah, UAE

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Independent Auditor's Report (continued)

Management's Responsibility for the Financial Statements (continued)

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

Auditors Responsibilities for the Audit of the Financial Statements

Objectives of our audit 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 ISA's, we exercise professional judgement and maintain professional skepticism through out 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.

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.

سيملس شاوهان لمراجعة الحسابات
SEAMLESS CHAUHAN AUDITORS
P.O. Box 33014, Dubai, UAE.
Tel : +971 4 359 1194

Report on Other Legal and Regulatory Requirements

We further confirm that:

- We have obtained all the information and explanations which we considered necessary for our audit;
- Proper financial records have been kept by the Company, in all material respects, with the provisions of the applicable laws;
- Note 12 to the financial statements discloses material related party transactions and the terms under which they were conducted; and
- Based on the information that has been provided to us, nothing has come to our attention which causes us to believe that the Company has contravened during the financial year ended December 31, 2025 with any of the applicable provisions of the law and implementing regulations issued by the Fujairah Free Zone Authority which would materially affect its activities or its financial position as at December 31, 2025.

SEAMLESS CHAUHAN AUDITORS LLC
Chartered Accountants
Registration No.: 1223
Dubai
April 21, 2026

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SEAMLESS CHAUHAN AUDITORS LLC

YAAP Digital FZE
P.O.Box-50550,
Fujairah, UAE

Yaap Digital FZE

Fujairah Free Zone, Fujairah

Statement of Financial Position as at December 31, 2025

(Figures in AED)	Note	2025	2024
ASSETS			
Non Current Assets			
Investments in subsidiary	5	500,000	500,000
Total Non- Current Assets		500,000	500,000
Current Assets			
Bank balances and cash	6	42,578	22,025
Accounts receivable	7	15,182	170,032
Other receivable and prepayments	8	44,765	375,674
Total Current Assets		102,525	567,731
Total Assets		**602,525**	**1,067,731**
LIABILITIES AND EQUITY			
Equity			
Share capital	9	150,000	150,000
Statutory reserve		11,340	11,340
Retained earnings		(488,701)	(301,909)
Shareholders account		(122,550)	(122,550)
Total Equity Attributable to the Shareholders		(449,911)	(263,119)
Non Current Liabilities			
Shareholders loan	10	763,750	731,541
Total Non Current Liabilities		763,750	731,541
Current Liabilities			
Accounts and other payable	11	288,686	599,309
Total Current Liabilities		288,686	599,309
Total Liabilities and Equity		**602,525**	**1,067,731**

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

These financial statements were approved by the Board of Directors on April 21, 2026 and signed on their behalf by:

Director

YAAP Digital FZE P.O.Box-50550, Fujairah, UAE

SEAMLESS CHAUHAN AUDITORS L.L.C DUBAI - U.A.E

Yaap Digital FZE

Fujairah Free Zone, Fujairah

Statement of Comprehensive Income for the year ended December 31, 2025

(Figures in AED)	Note	2025	2024
Revenue		2,753,147	5,624,626
Direct cost	13	(2,767,147)	(5,568,054)
Gross profit/loss		**(14,000)**	**56,572**
Selling, general and administration expenses	14	(40,290)	(30,488)
Finance cost	15	(138,226)	(205,977)
Operating profit for the year		**(192,516)**	**(179,893)**
Other income		5,724	-
Profit/(Loss) for the year before tax		**(186,792)**	**(179,893)**
Income tax expense	16	-	-
Profit/(Loss) for the year		**(186,792)**	**(179,893)**

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

These financial statements were approved by the Board of Directors on April 21, 2026 and signed on their behalf by:

Director

YAAP Digital FZE P.O.Box-50350, Fujairah, UAE

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Yaap Digital FZE

Fujairah Free Zone, Fujairah

Statement of Changes in Equity for the year ended December 31, 2025

(Figures in AED)	Share Capital	Statutory Reserve	Retained Earnings	Shareholders Account	Total
As at January 01, 2024	150,000	11,340	(122,016)	(122,550)	(83,226)
Net loss for the year	-	-	(179,893)	-	(179,893)
As at December 31, 2024	**150,000**	**11,340**	**(301,909)**	**(122,550)**	**(263,119)**
Net loss for the year	-	-	(186,792)	-	(186,792)
As at December 31, 2025	**150,000**	**11,340**	**(488,701)**	**(122,550)**	**(449,911)**

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

These financial statements were approved by the Board of Directors on April 21, 2026 and signed on their behalf by:

YAAP Digital FZE P.O.Box-50350, Fujairah, UAE

Director

DUBAI - U.A.E SEAMLESS CHARTERED AUDITORS LLC

Yaap Digital FZE

Fujairah Free Zone, Fujairah

Statement of Cash Flows for the year ended December 31, 2025

(Figures in AED)

	2025	2024
Cash Flow from Operating Activities		
Net loss for the year	(186,792)	(179,893)
Changes in operating assets and liabilities		
(Increase) / decrease in accounts receivable	154,850	387,693
(Increase) / decrease in other receivable and prepayments	330,909	(300,184)
Increase / (decrease) in accounts and other payable	(310,623)	(44,033)
Net cash used in operating activities	(11,656)	(136,417)
Cash Flow from Financing Activities		
Movement in shareholders' loan	32,209	77,791
Net cash generated from financing activities	32,209	77,791
Net change in cash and cash equivalents	20,553	(58,626)
Cash and cash equivalents at beginning of the year	22,025	80,651
Cash and cash equivalents at end of the year	**42,578**	**22,025**

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

YAAP Digital FZE P.O.Box-50550, Fujairah, UAE

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1 Legal Status, Management and Business Activity

Yaap Digital FZE is incorporated under the provisions of the Fujairah Free Zone Authority as a Free Zone Company under license no. 3922 issued under the Fujairah Free Zone, Fujairah, UAE .

The registered address of the Company is P.O box 50650. Fujairah Free Zone, Fujairah, United Arab Emirates.

The shareholding of the Company is:

Name of Shareholder	Number of Shares	%	Share Capital (AED)
YAAP Digital Limited	150	100%	150,000
Total	**150**	**100%**	**150,000**

The Company is managed by its Director, Atul Hegde.

The activity of the Company is being an IT consultancy, youtube channel and influencer management and other related services.

The Company has registered for corporate tax during the year and the tax registration number is 100036320800001.

2 Basis of Preparation of Financial Statements

These financial statements are prepared on a going concern assumption, which assumes that the Company will continue to operate as a going concern for the foreseeable future. During the year under review, the retained losses exceed the share capital by AED 338,701 and current liabilities exceed current assets by AED 186,161. The continuance of the Company's operations is dependent on the introduction of sufficient funds by the shareholder and its future profitability. The shareholder of the Company has resolved that they will continue to support financially the future operations of the Company.

These financial statements are prepared in compliance with IFRS for SMEs issued by International Accounting Standards Board. They are presented in Arab Emirate Dirhams, currency unit of United Arab Emirates. The presentation of financial statements in accordance with the IFRS for SMEs requires the determination and consistent application of accounting policies to transactions and events. Significant accounting policies, adopted and applied consistently in dealing with items that are considered material in relation to these financial statements, are set below.

The financial statements have been prepared under the historical cost convention basis.

YAAP Digital FZE P.O.Box-50650, Fujairah, UAE

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2 Basis of Preparation of Financial Statements (continued)

The preparation of financial statements in conformity with IFRS for SMEs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the carrying amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant and reasonable under the circumstances.

Estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

Judgments made by the management in the application of accounting policies that have the most significant effect on the amounts recognised in the financial statements and estimates that have a significant risk of causing a material adjustment to the carrying value of the assets and liabilities is explained in Note 4.

3 Summary of Significant Accounting Policies

Revenue Recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Company's activities. Revenue is shown net of discounts.

Revenue represents the invoiced value of services rendered by the Company to its clients during the year under review.

Property, Plant and Equipment

Property, plant and equipment, is stated at historical costs less accumulated depreciation and any accumulated impairment losses. Historical costs includes expenditure that is directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

The cost of replacing or addition to an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the profit or loss as incurred.

Depreciation is charged to write off the cost of assets using the straight-line method as follows:

Computer & Software	25%
Office Equipment	25%
Furniture & Fixtures	25%

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised as profit or loss in the statement of income.

YAAP Digital FZE P.O.Box-50560, Fujairah, UAE

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3 Summary of Significant Accounting Policies (Continued)

Financial Instruments

Financial assets are recognised when the Company becomes a party to the contractual provision of the financial instrument. Financial assets are derecognised when the contractual rights to receive the cash flows expire or substantially all the risks and rewards of ownership have been transferred. These are stated at cost less impairment losses. These are included in current assets, except for maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instrument. The Company derecognises financial liabilities when they are discharged, cancelled or expired. These are stated at cost, or where the impact is material at amortised cost using the effective interest method. These are included in current liabilities, except for maturities greater than 12 months after the balance sheet which are classified as non-current liabilities.

Financial instruments comprise of trade and other receivables, amounts due to related parties, cash in hand and at bank, trade and other payables and security deposits.

Accounts Receivables

Receivable are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

The Management undertakes a periodic review of amounts recoverable from other receivable, and determines recoverability based on various factors such as ageing of receivable, payment history, collateral available and other knowledge about the receivable.

Cash and Cash Equivalents

Cash and cash equivalents comprise of cash at banks accounts and short term highly liquid deposits with a maturity date of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Accounts and Other Payables

Accounts and other payables are stated at nominal amounts payable for goods or services rendered.

Employee's End of Service Benefits

Provision is made for the amounts payable under the UAE labour law applicable to the employees and is based on current basic remuneration and cumulative period of service at the balance sheet date.

Provision is made on the assumption that all employees were to leave as of the balance sheet date since this provides, in management's opinion, a reasonable estimate of the present value of terminal benefits.

YAAP Digital FZE P.O.Box-50650, Fujairah, UAE

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3 Summary of Significant Accounting Policies (Continued)

Provisions

Provisions are recognised when the Company has a present obligation as a result of past event and it is probable that the outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are measured at the present value of the amount expected to be required to settle the obligation and the risk specific to the obligation.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor, and are short term period of 12 months or less, are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the year of the lease.

Income Taxes

Current Tax

The tax currently payable is based on taxable profit for the year. Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. Current tax assets and liabilities are offset only if certain criteria are met.

Current tax for current and prior periods is, to the extent unpaid, recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognised as an asset, limited to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

Deferred Tax

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all temporary differences that are expected to reduce taxable profit in the future, and any unused tax credits, limited to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. No deferred tax asset is recognised on any carry forward of tax losses , they are adjusted in the year when such losses can be offset against taxable income.

The net carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

YAAP Digital FZE P.O.Box-50950, Fujairah, UAE

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3 Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period.

Value Added Tax and Duties

The Company assesses the timing of when to accrue the taxes as per the rules and regulations of the Federal Tax Authority at the end of the tax period. The Company recognises the liability to pay or refund due on Value Added Tax (VAT) at each reporting quarter and the payment is settled within due date.

Foreign Currencies Translations

The financial statements are presented in Arab Emirates Dirhams which is the Company's functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year - end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

YAAP Digital FZE P.O.Box-50650, Fujairah, UAE

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(Figures in AED)

	2025	2024
5 Investments in Subsidiary		
At cost:		
500 shares of AED 1,000 each	500,000	500,000
	500,000	500,000

The above represents holding of 100% shares in YAAP Digital FZ LLC.

6 Bank Balance and Cash		
Balance in local currency accounts	42,578	22,025
	42,578	22,025
7 Accounts Receivable		
Outstanding for more than 120 days	15,182	51,616
Outstanding for less than 120 days	-	118,416
	15,182	170,032
8 Other Receivable and Prepayments		
Prepaid expenses	23,475	327,825
Duties and taxes	1,290	10,849
Advance to suppliers	-	17,000
Deposits	20,000	20,000
	44,765	375,674
9 Share Capital		
150 shares of AED 1,000 each	150,000	150,000
	150,000	150,000
10 Shareholders' loan		
YAAP Digital Limited	763,750	731,541
	763,750	731,541

The above represents an interest bearing loan from the shareholders, YAAP Digital Limited, at an interest rate of 12% p.a., AED 91,942 was paid as interest during the year.





(Figures in AED)

	2025	2024
11 Accounts and Other Payable		
Accounts payable	-	347,325
Due to related parties	288,686	251,984
	288,686	599,309

12 Transactions with Related Parties

The Company, in the normal course of business, carries out transactions with parties that fall within the definition of related party contained in the International Financial Reporting Standards for Small and Medium-sized Entities. Significant transactions with related parties are as under.

The nature of related-party transactions during the year and the respective amounts were as follows:

	Amount	Amount
Direct cost - Media expense from subsidary	448,845	2,686,282
Interest on shareholders' loan	91,942	125,473

Related party balances during the year are classified as under:

Related Party	Classification		
Shareholder	Shareholders account (equity)	(122,550)	(122,550)
Shareholder	Shareholders' loan *(refer note 10)*	(763,750)	(731,541)
Shareholder	Due to related parties *(refer note 11)*	(265,211)	(173,269)
Subsidiary	Due to related parties *(refer note 11)*	(23,475)	(78,715)

13 Direct Cost

Media expenses	2,767,147	5,568,054
	2,767,147	5,568,054

14 Selling , General and Administration Expenses

Legal and professional	40,290	30,488
	40,290	30,488

15 Finance Costs

Bank charges	14,101	56,143
Interest paid	91,942	125,473
Exchange loss	32,183	24,361
	138,226	205,977

YAAP Digital FZE P.O.Box-50860, Fujairah, UAE

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16 Income Tax

The CT regime has become effective for accounting periods beginning on or after 1 June 2023. The taxable income of the entities that are in scope for UAE CT purposes is subject to 9% CT rate in excess of AED 375,000.

Significant judgment is required to determine the total provision for current and deferred taxes. The Company establishes provisions based on reasonable basis. The Company has not recognized deferred tax asset and deferred tax liability as there are no identified temporary differences.

Further the Company has incurred tax losses that are available for offsetting against future taxable profits of the Company. Deferred tax assets has not been recognised in respect of these losses as they may not be used to offset taxable profits in the future and there are no other tax planning opportunities or other evidence of recoverability in the near future.

17 Contingent Liabilities

Except for the ongoing service commitments in the normal course of business against which no loss is expected, there are no other known contingent liabilities existing at the balance sheet date.

18 Comparative Figures

Certain of the prior year figures have been regrouped to conform with the presentation of the current year.

These financial statements were approved by the Board of Directors on April 21, 2026 and signed on their behalf by:

YAAP Digital FZE
P.O.Box-50550,
Fujairah, UAE

Director

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