



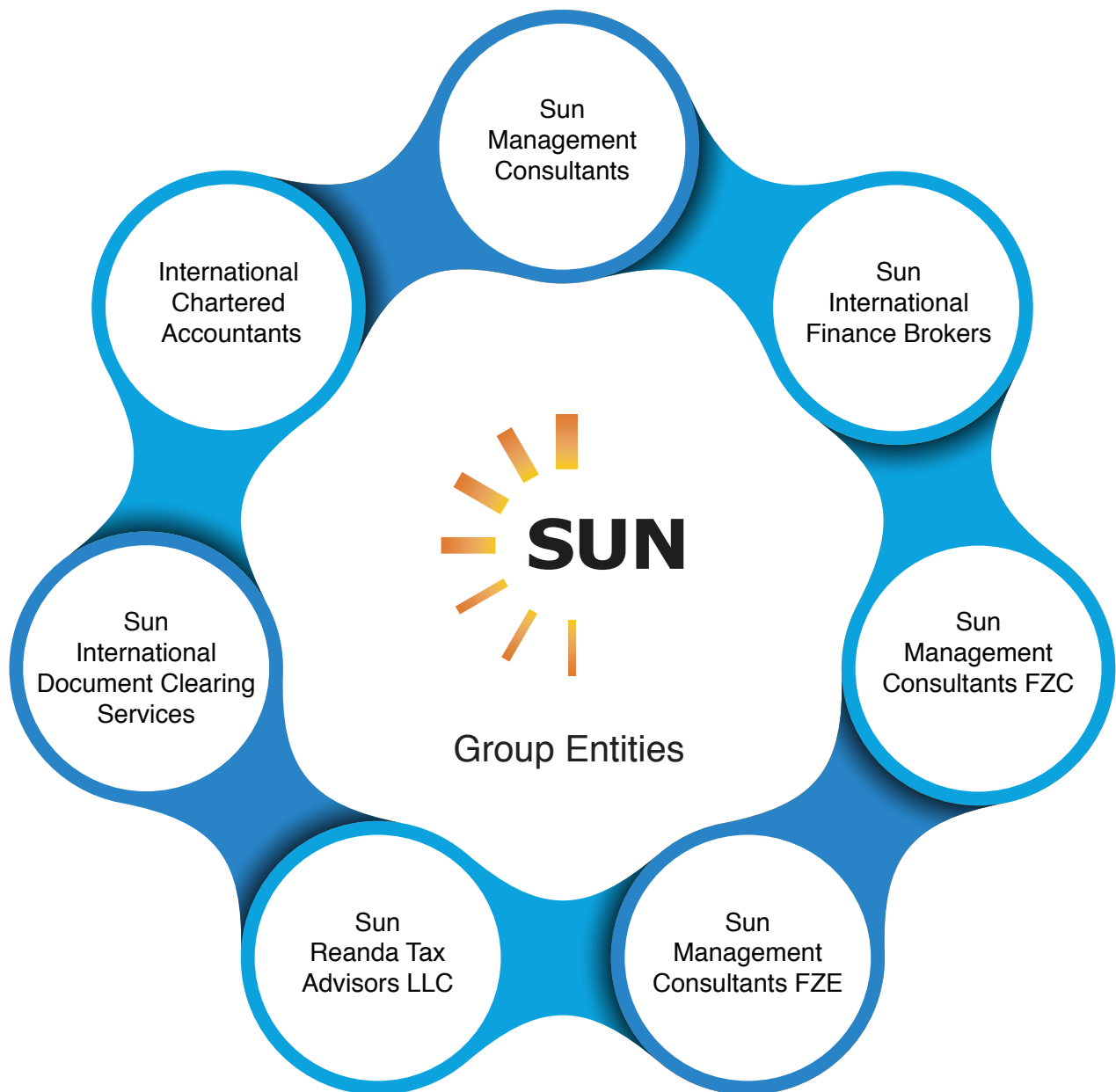
in UAE since 2005

Australia
Belarus
Cambodia
China
Cyprus
Egypt
Germany
Greece
Hong Kong

India
Indonesia
Italy
Japan
Kazakhstan
Macau
Madagascar
Malaysia
Malta

Mauritius
Mozambique
Nepal
Netherlands
New Zealand
Pakistan
Poland
Portugal
Romania

Russia
Singapore
South Korea
Taiwan
Turkey
UAE
UK
Vietnam



About SUN Management

With a trustworthy and virtuous name plate of reputation in UAE, Sun Management Group, established in 2005, offers the full spectrum of business services such as audit and assurance, tax advisory and compliance, business set-up, company incorporation, visa and immigration (PRO) services, trade, corporate, mortgage and project finance, accounting advisory, cloud accounting and a basket of diversified business advisory services.

Sun Management Group is a member of prestigious REANDA International Network having presence in 35 countries with 125 global offices, a team of 4000 dedicated professionals and 220 global partners. Reanda International is one of the leading accounting networks ranked amongst the top 25 in the world ranking of leading international accounting networks.

Since inception, our global clientele has grown to over 1700, covering a wide and varied range of industries and sectors. We are never far from the clients with our presence in Dubai, Sharjah, Hamriyah Free Zone and Sharjah Airport International Free Zone. We are a privileged registered agent of all the three offshore jurisdictions namely Jebel Ali Free Zone, RAK International Corporate Centre and Ajman Free Zone. We have been setting up businesses for our clients for more than a decade and have expertise in Free Zone Company, Offshore Company and Limited Liability Company (LLC) incorporation in UAE.

We are registered auditors in the name of International Chartered Accountants with free zone authorities and banks in UAE and provide audit & assurance services of international standards.

"The key to our success is our commitment to building and maintaining strong working relationships and partnerships with our clients. Client care is paramount to us and we always strive for excellence". At heart, we are passionate about taking on immense challenges that matter to leading organizations, and often, to the world. This approach gives us strength to deliver any job on time with complete satisfaction of our clients.

Every business, whatever its size, needs access to a variety of specialist financial advisors and services and we are committed to providing comprehensive, professional and bespoke services. We work with our clients, tailoring our services to meet their individual requirements and ensuring that the personal approach remains at the root of all our client relationships.

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Reanda Global Network



www.reanda-international.com





About Reanda International

Reanda International is one of the top 25 international networks of independent accounting and consulting firms in the world, the China's first professional accounting network to collaborate with independent member firms from overseas countries and regions. Member firms provide assurance, tax consulting and specialist business advisory services to privately held businesses and transnational conglomerates.

The continuous joining of new firms has increased the global presence of Reanda International to 35 territories with a total of 220 partners and 4,000 staff working across 125 offices. All the new joining network firms are bringing the wealth of human capital, treasure of experience and bespoke expertise to the Reanda network.

In today's technology driven era more and more businesses are going international and the global dynamic business environment has become increasingly complex and these internationally-focused businesses rely on the expertise of accountancy firms and business advisors who are not only knowledgeable about the legislations, rules, regulations and tax systems of their local jurisdiction, but who are also highly experienced in working nationally and internationally in other jurisdictions. And it is even more convenient if the full range of audit, tax and consultancy services can be coordinated through the member firms of the same network.

"Reanda International's goal is to continuously work to become a truly global network by further establishing its footprint across all continents while strengthening the Reanda brand internationally and providing more invaluable resources to its members."



Our Team

Since 2005, our reputation for providing high-quality business services has gone from strength to strength, attracting talented team members and a wealth of new clients. Having evolved into a modern, forward-thinking and technologically driven business, we have never lost sight of our Group's founding principles – to provide customised solutions complimented by exceptional and brilliant standards of customer service.

We are a team of able, dedicated and enthusiastic people who share the ethos, ethics and culture of the organisation. We enjoy the challenges our work poses us time to time and the interactions and strong relationships with our clients. Combining individual's different skills, ability, prowess, experience and expertise makes us stronger, productive, efficacious and more effective. Find out more about some of our key members below.



Sunil Jagetiya
Chairman

Sunil is a qualified Bachelor of Law (LL B.) and a qualified Bachelor of Science (BSc.). He has over 25 years extensive experience of corporate services, accounts, finance, costing and management consultancy in various industries, companies and business sectors in Middle East, Africa and India.

Sunil brings a sharp mind combined with analytical intelligence, sound conceptual and communications skill and confidence to manage and advise any size of organization. Sunil has hands-on experience of more than a decade working in corporate services. From preparing MOA, AOA, drafting legal documents, board resolutions, POA to advising clients on various corporate restructuring issues. Sunil has a wealth of knowledge of corporate & commercials laws, free zone rules and regulations and other applicable business laws and he has been advising various clients on the matters related to Companies Law and Free Zone rules and regulations.



Avinash Jagetiya
Managing Director

Avinash is a qualified Chartered Accountant of 1997 batch and a fellow member of The Institute of Chartered Accountants of India. He is also a qualified Cost Accountant from the Institute of Cost Accountants of India. He holds a Bachelor of Commerce (B Com.) Avinash is also a fellow member of the Association of International Accountants and an associate member of CPA Australia.

Avinash has over 20 years extensive experience in a diverse range of statutory audits, internal audits, special purpose audits, tax advisory and business and financial advisory. Avinash specialises in structuring, standardising and streamlining financial management and financial reporting processes to add value and provide more accurate and productive financial systems that facilitate high level business decision making process and maximise profits.



Mahavir Hingar
Director

Mahavir is a qualified Chartered Accountant of 1986 batch and a fellow member of The Institute of Chartered Accountants of India. Mahavir also holds a Bachelor of Commerce (B Com.).

He has a wealth of experience in the field of audit, corporate finance, structured & strategic deals, international banking. During his independent practicing days Mahavir has gained a vital exposure and experience in preparing separate and consolidated financial statements under IFRS, Business process review, designing, re-engineering and automation. Mahavir has played a major role in developing, evaluating and monitoring reliable controls systems within applicable financial frameworks of many organisations. Financial management, due diligence reviews, company valuations, business planning, budgeting, forecasting and financial modelling are just some of his areas of expertise.



Ravi Sankar
Director

Ravi Sankar is a qualified Chartered Accountant and a fellow member of The Institute of Chartered Accountants of India. He has over 18 years of post-qualification experience in audit & assurance and management accounting.

He has performed audits of various banks, mutual funds and companies in manufacturing sectors in India. He has supervised audits of limited liability companies, sole establishments and free zone companies in the field of manufacturing, trading, service industry and real estate in the United Arab Emirates. His vast experience includes representing the firm as a qualified person responsible for training with the Institute of Chartered Accountants of England and Wales and Association of Chartered Certified Accountants. He is also a member of The Institute of Chartered Accountants of India-Dubai Chapter and actively participates in various seminars and workshops organised by the Chapter.



“We are a one stop solution offering a full range of services to meet individual business requirements, with a very personal touch. Our company culture and belief of working closely with clients, as partners, permeates every aspect of our service, from business setup, compliance services such as performing audits and completing tax returns, to corporate finance and business advisory services.”

What sets us apart

We have helped several clients to find their footing in various sectors across the UAE with feather of success and desired achievements. Growing business takes more than hard work and we make sure that the clients get the needed edge and benefit from our extensive vintage, dignified experience and proven track record.

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Our team is proficient in dealing with various authorities and can complete the assignments in the stipulated time; our professionals are specialist in resolving any complex structural issues related to the business setup. Visa and immigration advice and processing assistance is another specialised area which has come to a level after an extensive experience.

All our clients receive dedicated care, attention and professional advice to ensure they achieve and reach their business goals and ambitions. We take time to understand our clients' specific business needs to ensure that we can find solutions to the challenges they may face now and in the future. At Sun Management Group, we pride ourselves on our exceptional track record in delivering results for our clients with our solution focused approach to any challenges they may face.

Our core focus has been in growing entrepreneurial business, this has never altered over the years. We are in the fortunate position that we have been able to grow through client referrals and word of mouth, due to our reputation in our field of expertise.





Registered Offshore Agent

UAE offshore companies can only be incorporated through registered agents and we have both Offshore and Onshore expertise and credentials for over a decade, providing quality services to clients from more than 50 countries. We offer various offshore company incorporation and ongoing maintenance packages and act as a key link between the offshore entities and the governing offshore jurisdiction authorities.

There are 3 offshore jurisdictions in the UAE governing offshore entities duly registered with them and many banks can open the bank accounts of these companies after following the required due diligence. Jebel Ali Free Zone Authority governs JAFZA Offshore companies and the other two offshore jurisdictions are in Ras Al Khaimah known as RAK International Corporate Centre and Ajman Offshore governed by the Ajman Free Zone Authority.

“As part of our customer care approach, our clients are assigned a dedicated account manager, specialising in the field of company registration and administration, who will be the main point of contact for our clients assisting them with everything.”



Our Services

Our ace and spectrum of qualified, contemporary and customized services are always witnessed invaluable, pragmatic and guiding force to our existing and potential clientele. Undoubtedly in the present era of business challenges, we can empower and direct your resources towards optimal financial growth.

At Sun Management you are getting a business partner that understands your business, understands the tax system and knows how to impart that knowledge to be conducive to grow the businesses of all sizes with depth and breadth.

We provide you with the right advice, the best service at a competitive professional fee to help your organisation succeed in the competitive and changing marketplace. Our comprehensive range of highly specialised services can be tailored specifically to your needs.

1

Business Set-up

We offer expert and quick company incorporation services and have been assisting clients in establishing Limited Liability Companies, Free Zone Entities and Offshore Companies. We are also helping our clients opening their bank accounts across the seven emirates of UAE.

UAE has always been a strong business incubator in the Middle East region and has been a favorable business hub for ambitious entrepreneurs who are looking to grow their businesses both regionally and internationally. The UAE government has always provided a very favorable, positive and stable economic and political environment for the set-up of businesses for both multinational companies and aspiring entrepreneurs in Dubai, Abu Dhabi, Sharjah, Ras Al Khaimah, Ajman, Fujairah and Umm Al Quwain.

At Sun Management, we provide most suitable solutions for those planning to incorporate, establish and run their business in UAE. Having made the decision to be an entrepreneur or to rightly expand your footsteps in UAE, it is important to decide the best legal and feasible structure for your enterprise. The most appropriate structure for you will depend on your corporate or personal requirements, goals and your future plans.

Company formation decision in the most suitable jurisdiction is a wise choice and deciding factor which may catapult and shape up your visionary business. There are many alternatives available and one of them may suit to your business and governance, but without speaking to experts you may land into uncalled difficulties and unseen troubles. Many times, it can be quite daunting without having access to the right and ever-changing information, wherein simple processes can still be complicated for an outsider. We would always advise you with the best option which would take off to flourish your business with all the factors and ensure that your business runs smoothly with sufficient number of visas, required trade license activities, office space, land or a ready to move in warehouse.

**BUILD YOUR OWN
BUSINESS**



As per your business aspirations, we assist you in making the decision about the structure of your business by providing the requisite information, we take care of set-up formalities like documentation and coordination to make sure that your company can be quickly registered without any hassles. Our team of professionals keep themselves regularly updated on the rules and regulations of various government authorities which enables us to offer you a smooth set of services.

We can register your company with the respective authority with all necessary documentation which are needed to make your business compliant and ready to begin operations. There is a lot on the initial checklist, but our experienced team can make this process as smooth as possible. In addition, we can assist you in getting import export code, registering your business with FTA for excise and VAT and Chamber of Commerce as and when required.

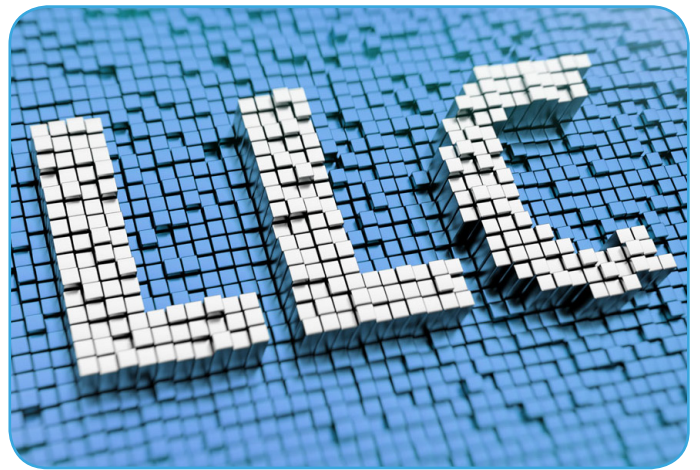
We offer quick company incorporation services and can assist you with establishing the following entities across the seven emirates of UAE:

- Mainland limited liability company
- Branch of a foreign company
- Sole establishment
- Civil company
- Representative office
- Free zone company
- Offshore company

Limited Liability Company

A mainland Limited Liability Company (LLC) is the most popular and excellent vehicle to be used by entrepreneurs doing business within UAE and globally. An LLC can be formed by a minimum of 2 and maximum of 50 shareholders whose liability is limited to their shares in the capital of the company.

Most foreign companies have opted for an LLC due to the fact that this is the only mainland option that will give maximum legal ownership i.e. 49% to the foreign investors for a license issued by the economic development department of the respective emirate. The remaining 51% ownership must always remain with one or more UAE nationals who are also known as local sponsors. This is a mandatory requirement for a Limited Liability Company.



Salient features of an LLC:

- While foreign equity in the company does not exceed 49%, profit and losses can be shared at a ratio different from the shareholding ratio
- The most popular method of establishing a commercial company across the UAE
- No specific minimum capital requirement but with adequate capital
- The investor becomes the partner in the company
- The investor gets the investor visa
- Under investor's status in the emirate he / she can sponsor his/her family
- Option to open branches anywhere in UAE
- The investor can manage the business without the day-to-day interference by the local sponsor
- The assets and capital created will remain in the name of the company and not in the name of the local sponsor
- Most of the activities can be done by an LLC apart from the restricted ones like insurance, banking and investment of money for others
- Easy to open global / local corporate bank accounts
- Banks also offer credit facilities after few years of operations

Companies which are established for activities like tourism, healthcare, architectural & engineering consultancy, shipping, freight forwarding, and logistics etc. also require special approvals from ministries and / or government departments.

How can we help?

- Applying and getting approvals and clearances from government departments
- Drafting memorandum of association
- Drafting POA
- Introducing local sponsors
- Finding a proper office location
- Handling other documentation formalities
- Getting you the trading license
- Completing A to Z incorporation formalities
- We can also provide all other integrated services



FAQ

LIMITED LIABILITY COMPANY (LLC)

1. What is a mainland limited liability company?

- ❖ A mainland limited liability company is a company registered with the department of economic development of an emirate, which requires 51% of the shareholding owned by a local UAE citizen. A mainland limited liability company operates its business under a trade license issued by the department of economic development of the respective emirate, which is renewable every year.

2. What is the shareholding pattern possible in an LLC?

- ❖ One or more local UAE citizens must own 51% shares of the issued capital of the company and one or more foreign citizens / foreign companies can own the remaining 49% of the issued share capital. UAE citizens who own 51% shares are generally called local sponsors or local partners.

3. Who controls the bank account of an LLC?

- ❖ The Memorandum of Association can be drafted in such a manner that only the foreign owner can open, operate and close the bank account(s).

4. Can an LLC import / export / trade internationally and locally?

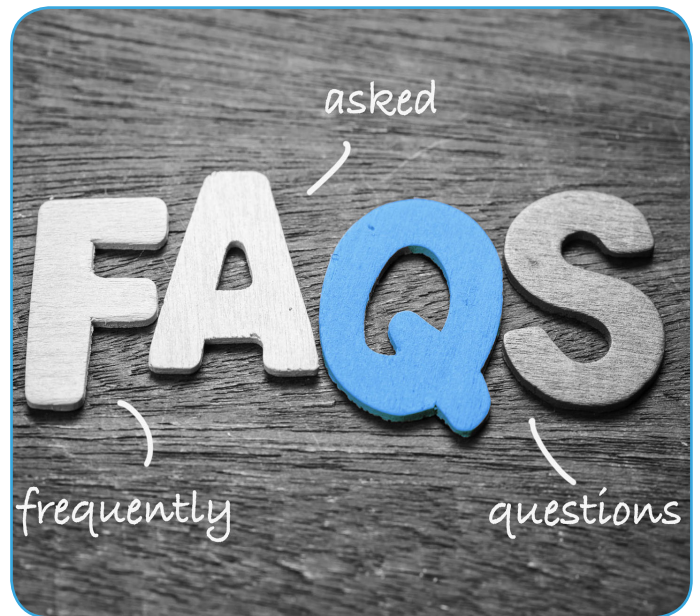
- ❖ Yes, an LLC can trade locally and internationally. An LLC can also trade with free zones entities in UAE through local dealer or agents.

5. Who arranges local UAE citizen partner (sponsor) for incorporation of an LLC?

- ❖ If you are known to any UAE citizen who is willing to be your sponsor it is well and good otherwise if you do not know any local UAE citizen, we can arrange local partner for you at a reasonable fixed annual fee.

6. Is local sponsor involved in the day-to-day operations of the business of an LLC?

- ❖ No, they are not involved in the day-to-day business operations of the company; they only help in visa and immigration processing for the company. They can also assist any work related to various government and semi government departments of UAE.



7. Is physical office required to open an LLC?

- ❖ Yes, you are required to rent a local office in the emirate where you want to open an LLC. You will require to maintain an office throughout the life of the LLC.

8. Can an LLC open its branches in UAE and internationally?

- ❖ Yes, an LLC can open its branches all over the UAE, including free zones. An LLC can also open its international branch(s).

9. In which emirates an LLC can be incorporated?

- ❖ An LLC can be incorporated in all the seven emirates of UAE namely Dubai, Abu Dhabi, Sharjah, Ras Al Khaimah, Ajman, Fujairah and Umm al Quwain.

10. What is the minimum capital required to open an LLC?

- ❖ It depends upon the emirate you open the LLC and the business activity you opt for your trade license.

11. What kind of visa shareholders get in an LLC?

- ❖ Shareholders of the company get investor visa from General Directorate of Residency and Foreigners Affairs (GDRFA) directly. No labour approval is required for investors.

12. How many people can be employed in an LLC?

- ❖ You get approval for number of employment visas based upon the size of the office space.

Free Zone Company

A Free Zone Company is registered with one of the several free zone authorities in UAE and does not require any local UAE citizen shareholding. Expatriates and foreign companies can own 100% shares in a free zone company. There are a wide range of Free Zones across the seven emirates of UAE that offer a vibrant, dynamic working environment and encourage innovation and investment.

Salient features of a free zone company:

- 100% Foreign ownership is allowed
- 100% Exemption from corporate income tax
- 100% Exemption from personal income taxes for the owners
- 100% Exemption from personal income taxes for employees
- 100% Exemption from import and export duties (subject to terms & conditions)
- 100% Repatriation of capital and profits
- 100% Free transfer of legitimate funds
- No requirement of local sponsor
- Easy and fast track incorporation
- No restrictions on hiring of expatriate staff
- Strategic location in the Middle East and Asia
- Availability of extensive logistics network including air, sea and land
- Safe and friendly working environment
- Availability of high quality and modern infrastructure
- Availability of land, prebuilt industrial warehouses and hi-tech executive offices
- On site accommodation for employees

Free Zones in UAE

There are number of free zones exist in the United Arab Emirates, these are different in terms of the location, cost, and permitted activities and number of allocated visas and available infrastructures. We can incorporate your company in the following free zones which are located in different parts of UAE -

DUBAI

- Jebel Ali Free Zone (JAFZA)
- Dubai Airport Free Zone (DAFZA)
- Dubai Multi Commodity Centre (DMCC)
- Dubai Silicon Oasis (DSO)
- Dubai International Financial Centre (DIFC)
- Dubai Internet City (DIC)



- Dubai Media City (DMC)
- Dubai Car and Automotive City Free Zone
- Dubai Academic City
- Dubai Biotechnology & Research Park
- Dubai Gold and Diamond Park
- Dubai Healthcare City
- Dubai Knowledge Village
- Dubai Logistics City
- Dubai Flower Centre
- Dubai Maritime City
- Dubai Outsource Zone
- Dubai Production City
- Dubai Studio City
- Dubai Techno Park
- Dubai Technology and Media Free Zone
- International Media Production Zone

SHARJAH

- Sharjah Airport International Free Zone
- Hamriyah Free Zone Authority (HFZA)
- Sharjah Media City (Shams)

RAS AL KHAIMAH

- RAK Economic Zone (Formerly RAK Free Trade Zone & RAK Investment Authority)
- Ras Al Khaimah Media Free Zone

AJMAN

- Ajman Free Zone
- Ajman Media City Freezone

ABU DHABI

- Masdar City Free Zone
- Twofour54
- Abu Dhabi Airport Free Zone (ADAFZ)
- Khalifa Industrial Zone Abu Dhabi (KIZAD)
- Higher Corporation for Specialized Economic Zones
- Abu Dhabi Global Markets

FUJAIRAH

- Fujairah Free Zone
- Creative City

UM AL QWAIN

- Um Al Quwain Free Trade Zone

FAQ

FREE ZONE COMPANY

1. What is a free zone company? Do I need a UAE citizen as a partner to open a free zone company?

- ❖ A free zone company is registered with a free zone authority and does not require any local UAE citizen shareholding. Foreign citizen(s), company (s) can own 100% shares in a free zone company.

2. What is the difference between Free zone Establishment (FZE) and Free Zone Company (FZC / FZCO)?

- ❖ A free zone establishment has only single shareholder whereas a free zone company generally has 2 to 5 shareholders.

3. How many employees can be employed by a free zone company?

- ❖ It normally depends on the free zone where you register the company and the office space you lease from the respective free zone authority. Sometimes this is also governed by the packages offered by the free zone authority.

4. What kinds of facilities available in free zones? Can I open an industry in a free zone?

- ❖ Most of the free zones have offices, warehouses and open land for light industrial units. Industries can be opened in some free zone but not in all the free zones. There are various approvals required to start an industry in any free zone.

5. What are the advantages of opening a free zone company?

- ❖ Mainly it is 100% ownership to foreigners and 100% corporate tax exemptions apart from various other exclusive facilities. Free zone companies still fall under the purview of value added tax and excise tax.

6. Can I register any activity in any free zone?

- ❖ Every free zone has its own set of approved activities which are available for selection. It is your requirement what kind of activities you want to choose from. There are also restrictions on number of activities you can include in your license.

7. Which free zone should I open a company?

- ❖ This decision is mostly based on the cost factors, number of visas required, business activity you choose for trade license, distance from other emirates and finally it's a matter of personal choice.



8. Can a free zone company trade internationally and locally?

- ❖ Yes, it can trade internationally on its own and locally through a registered dealer or agent under the rules and regulations of the respective free zones.

9. How many free zone companies can I open?

- ❖ You can open as many free zone companies as you want subject to the approval of the free zone authorities. These companies can be either in the same free zone or various free zones.

10. Can a free zone company open a bank account with any bank?

- ❖ Yes, it depends upon the bank if they are willing to open the bank account after completing their compliance. You can also open a bank account in a foreign country.

11. What is the minimum capital required to open a free zone company?

- ❖ Every free zone has its own requirements but generally it varies between AED 25,000 to AED 1 Million (approx. US \$ 6,800 to US \$ 272,500).

12. What are the numerous advantages of opening a free zone company?

- No personal income taxes in the UAE
- 100% ownership of the business
- No corporate taxes
- Up to 100% repatriation of capital and profits
- Modern efficient communications facilities
- Direct visa approvals from free zone authorities
- Attractive working environment
- No restrictions on currency of trade
- Outstanding support services
- Land is available on lease for light industrial units
- Land is available on long term lease with attractive rents
- Land is available for industries
- Pre-built warehouse / factory / office accommodation units available for lease
- On-site accommodation for company staff
- Some VAT advantages

Dubai

Free zones



GOLD & DIAMOND PARK



meydan



Sharjah

Free zones



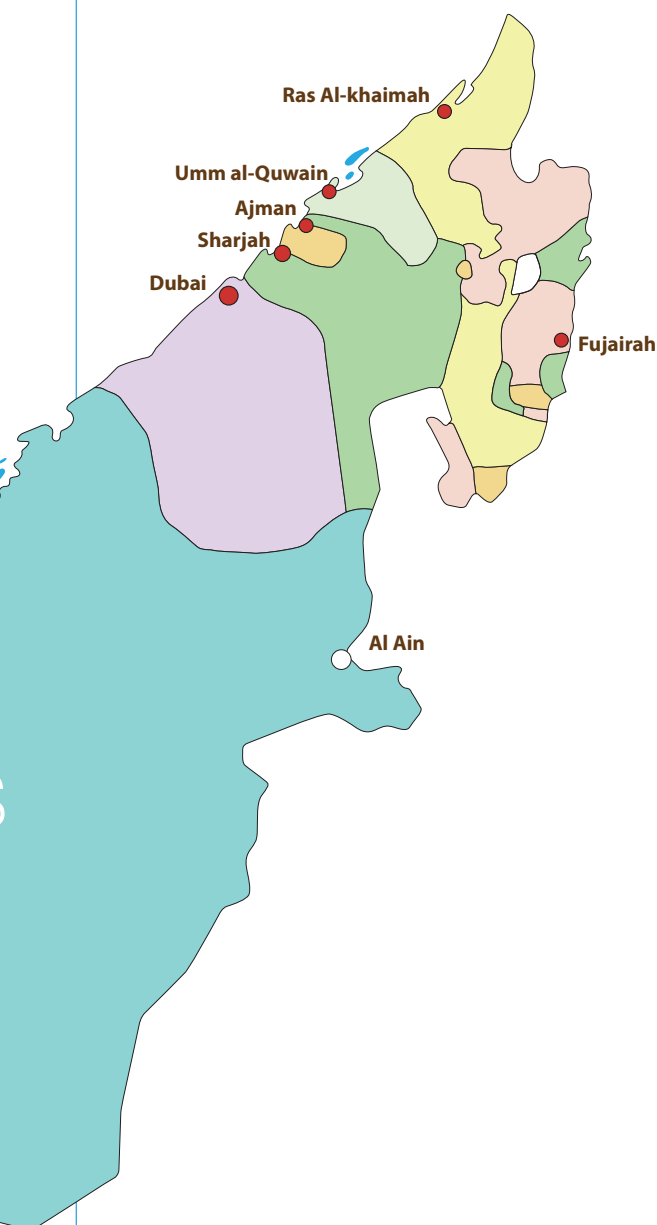
Abu Dhabi

Free zones



Ajman

Free zones



Ras al khaimah

Free zones



Fujairah

Free zones



Umm al quwain

Free zones



Offshore Company

Sun Management is a registered agent for all the three offshore jurisdictions in the UAE and we are one of the market leaders in offshore incorporations offering solutions to clients looking for structural solutions, minimization of international taxation, confidentiality, ease of running business, protection of assets and limitation of liabilities. UAE offshore companies can only be incorporated through local Registered Agents who are authorized by the local offshore authorities to act as registered agents. Our team of expert consultants possess an in-depth local expertise and extensive hands-on experience, which enables us to understand our client requirement and tailor the most suitable, practical and effective solutions for business set up with minimal hassles and effort.

When you register offshore company with Sun Management your company's registered office address shall be our office address which is situated on prestigious Sheikh Zayed Road.

UAE Offshore Jurisdictions

1. JFAFZA Offshore (Jebel Ali Free Zone Authority)
2. RAKICC (RAK International Corporate Centre)
3. AJMAN Offshore (Ajman Free Zone Authority)



The following are some of the salient features, purposes, permitted activities and limitations of the UAE offshore companies, which can help you decide whether it is an ideal corporate structure for you to fulfill your global business requirements.

Salient features of an offshore company

- 100% Foreign ownership
- 100% Tax exemption
- Quick and easy setup and operations
- No minimum capital requirement
- No limitations on maximum capital and denomination
- Complete financial privacy and confidentiality
- Ability to maintain local / offshore / multi-currency bank accounts
- Option to open company with minimum one shareholder and director
- Worldwide recognition
- No bearer shares
- UAE national is not required as a shareholder or sponsor
- There is no public register of company officers
- Anonymity and privacy
- Company can own real estate properties on approved areas by the respective authority
- No corporate or income tax
- Repatriation of profit and capital are allowed
- Setting-up and annual maintenance costs are comparatively lesser
- No onshore office
- There are no employees and related costs

Common purpose of incorporation

- Commonly used investment vehicle
- Holding company
- International employment contracts
- Real estate purchase
- Tax exemptions (depending on the jurisdiction and structure)
- Lawsuit protection
- Flexible business laws
- Own intellectual property such as patents, trademarks and copyrights
- Yacht registrations
- International trading vehicle
- Facilitates joint ventures

Permitted activities in offshore companies

- Holding company (Buy/Sell stakes in companies)
- General trading
- Consulting services
- Advisory services
- International services
- Investments and joint investments
- Commission agent services
- Property ownership
- Professional services

Limitations of an offshore company

- UAE offshore companies cannot rent office and warehouse in UAE
- UAE offshore companies cannot employ staff in UAE
- No visa is provided to investors of offshore company
- UAE offshore companies cannot carry any business in UAE. Business in UAE is possible only through a subsidiary company
- UAE offshore companies cannot carry on the business activities like banking, insurance, financial services etc.
- Banks usually follow strict due diligence and KYC while opening a bank account
- Appraisal and financing from banks or financial institutions become very difficult
- Trade benefits available to the LLC and free zone companies may not be available to offshore companies

Our Services:

- Registered office address on prestigious Sheikh Zayed Road
- Assistance in opening multi-currency bank accounts
- Registered agent
- Preparation of memorandum and articles of association
- Preparation of registration forms
- Completion of KYC
- Preparation of incorporation certificate
- Filing with the registrar of companies
- Assistance in getting certificate of good standing
- Assistance in getting certificate of incumbency
- Annual renewal
- Processing of NOC for real estate purchase
- Managing the changes in the organization structure



FAQ

1. What is an offshore company?

- ❖ A company incorporated with certain offshore jurisdiction to operate worldwide but without any tax liability at the incorporated jurisdiction. An offshore company is a very important tool to operate and control wealth management.

2. Do I get residence visa when I open an offshore company in UAE?

- ❖ No, you do not get any residence visa for shareholder or an employee of the offshore company, to get a visa, you need to have a limited liability company or a free zone company.

3. Can an offshore company open a bank account in UAE?

- ❖ Yes, within the limits of central bank rules and regulations.

4. What are the commonly used jurisdictions in UAE?

- ❖ Jebel Ali Offshore, RAK ICC and Ajman Offshore.

5. Can an offshore company become a shareholder of an LLC or a free zone company?

- ❖ Yes, an offshore company can own shares in an LLC or a free zone company.

6. Can an offshore company trade in UAE?

- ❖ No, an offshore company cannot conduct business in UAE. It can only trade outside UAE.

7. Can an offshore company buy a real estate in UAE?

- ❖ Yes, subject to the approval of the offshore jurisdiction authority.

8. What is the purpose of incorporating an offshore company?

- ❖ Generally offshore companies are opened as holding company, manage group shareholding and complex structures, special purpose vehicle, holding investments, real estate protection, tax savings and to own intellectual property.

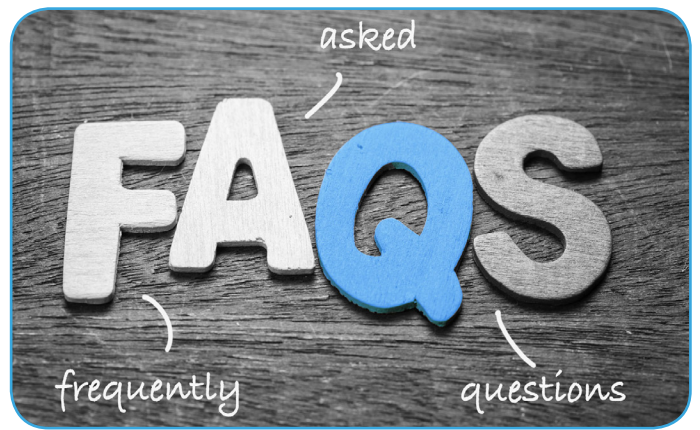
Visa and Immigration (PRO Services)

We have a full-fledged department with more than 13 years' experience providing visa & immigration and company secretarial services to process documents with various government, semi government departments and free zone authorities across the seven emirates of UAE.

In an ever-changing corporate environment, it can at times get overwhelming and time consuming to keep abreast of changing governmental rules and regulations. At Sun Management, we offer hassle free time bound PRO services in Dubai, Sharjah, Ajman and free zones across the UAE. We have been providing these services for more than a decade and our professionals are specialized in processing visa and immigration documents. We help to save you your valuable time so that you can concentrate on strategic and focal areas of your business operations and other critical and important matters pertinent to your business. We offer visa services for both individual and corporate clients in UAE and we can handle the entire visa process on your behalf.

We offer the following visa and immigration services:

- Investor visa processing & renewal
- Employee residence visa processing & renewal
- Dependent visa processing and renewal
- Maid visa processing
- Emirates id processing & renewal
- Health card processing & renewal
- Immigration & labour card processing & renewal
- E channel processing and renewal
- All type of visa cancellation



FAQ

1. What is an entry permit?

- ❖ It is issued by General Directorate of Residency and Foreigners Affairs (GDRFA) that allows the foreigners to enter and stay in the UAE legally for a certain period. This entry permit may be in a physical or an electronic form.

The entry permit has a validity date, which refers to the period within which the entry permit must be used by the person by entering the UAE.

The duration of stay for each entry permit differs according to the type of entry permit. For example, entry permits for transit allow the person to stay in the country for 4 days, while entry permits for employment allow the employee to stay in the country for two months, during which his sponsor must change the employee's status into residence visa.

2. What is residence visa?

- ❖ It is issued to the foreigners when the person is already inside the country having entered using the entry permit. A residence visa requires the person to undergo a medical test and prove that the person is medically fit. The person must also pass a security check. The validity of stay on a residence visa varies according to its type and the sponsor. It could be for one, two or three years.

The GDRFA will stick a residence visa on the passport enabling the person to travel freely in and out of the UAE within the validity period of the visa, provided the duration of travel does not exceed six months, or else the residence visa will be cancelled automatically.

3. Can a shareholder sponsor his family to UAE on residence visa?

- ❖ Yes, investors with a minimum capital investment in the business and minimum salary requirements can process their family visas.

4. Can an employee sponsor his family to UAE on residence visa?

- ❖ Yes, employees with a prescribed minimum salary and prescribed profession can process their family visas.

5. If I have visa of one Emirate, can I stay and move in any other Emirates?

- ❖ Yes, you can stay at any emirate and freely move to other emirates.

6. I am on a visit visa and holding a valid international driving car license of my country, can I drive in UAE?

- ❖ Yes, visitors holding valid international driving licenses can drive in UAE when they are on visit visa.

7. I am, on residence visa, can I use car driving license issued in my home country, in UAE?

- ❖ No, you can only drive in UAE if you hold a valid UAE driving license. Citizens of certain prescribed countries can exchange their driving license with the UAE driving license.

8. Are the employees taxed in UAE?

- ❖ No, all the employees get tax free salary in UAE and their income is not taxable in UAE.

9. For how many days, can I stay outside UAE if I am on a residence visa?

- ❖ If you hold a residence visa of UAE and want to maintain your residence visa status in UAE, you cannot stay for a continuous period of more than six months outside UAE.

10. Can you get my education and marriage certificate attested?

- ❖ Yes, we can assist you in getting this done.

11. Can you assist me in getting my Emirates ID?

- ❖ Yes, we can.

12. Can you check my P O Box and deliver my posts on a periodic basis?

- ❖ Yes, we do this for many of our clients at a nominal annual fee.

13. Can you assist me in getting my family a UAE residence visa?

- ❖ Yes, we can.

14. Can you assist me in getting my maid a UAE residence visa?

- ❖ Yes, we can.

15. Can you help me changing the shareholding structure / activity / manager of my company?

- ❖ Yes, we do all kind of simple and complex restructuring and trade license amendments.

16. Can you help me getting exchange my valid driving license issued in my home country to UAE driving license?

- ❖ Yes, if you have valid UAE residence visa and your country is in the list of prescribed countries.

17. Can you help me in renewing my trade license, Chamber of commerce registration and P.O. Box?

- ❖ Yes, we can do it for you.

18. Can you help me getting chamber of commerce registration and import export code for my company?

- ❖ Yes, we generally do it for most of the companies we incorporate.

19. Can you help me opening a bank account in UAE?

- ❖ Yes, we can assist you. However, it entirely depends on the profile of the client, the nature of business, bank's terms & conditions and compliance approval.

20. Can you help me closing / liquidating / winding up my company?

- ❖ Yes, we can do it by following the proper rules and regulations of respective emirate or free zone.

21. Can you help me in renewing / cancelling residence visa?

- ❖ Yes, we can.

22. What if my question is not answered above?

- ❖ You are always welcome to contact us by e mail or phone, we will be happy to answer your questions to the best of our knowledge and experience.



Corporate Services

We have a dedicated team of Company Secretarial staff, legal professionals and Chartered Accountants having extensive experience of various local laws and rules and regulations of various free zone. They are very well versed with the commercial and legal documentation. Our team's highly business oriented approach and vast experience across the sectors and various government departments gives us edge over others to provide complete solutions for all corporate services.

We offer the following:

- Drafting of memorandum of association
- Drafting of power of attorney
- Drafting of board resolutions
- Drafting of tripartite agreements
- Drafting and legalization of will
- Arrangement of local sponsor
- Arrangement of side agreement with sponsor
- Increase in share capital
- Change of shareholder
- Change of managers
- Change of activities
- Change of directors
- Change of name of a company
- Change of registered office
- Change of financial year
- Corporate restructuring
- Liquidation of company
- Local and international attestations
- Driving license exchange assistance
- Getting import export code
- Customs assistance
- Registration with chamber of commerce
- Renewal of trade licenses
- Amendment in MOA
- Trade mark registrations
- Insurance advisory

Fixed retainership packages

In order to facilitate and ease of working with the governmental procedures, we offer special rates for Corporate and PRO services based on client's specific requirements, number of employees, number of transactions, nature of work etc. on a fixed retainership fee basis which are more cost effective and allows you as a business owner or corporate organization to focus on the key points of your business. Please get in touch with us to get a competitive quote for your business needs.



Audit & Assurance

Globalization has become a new phenomenon and a buzzword of the last two decades. The significant increase in the interdependence of the world economy, exchange of knowledge, trade and finances around the world, driven by technological innovation has thrust the term into the limelight.

In today's continued growing globalization, it is becoming more imperative to have in place suitable financial control procedures, processes and systems. This has resulted in the engagement of financial advisors, competent auditors and business consultants who understand your business requirements and contribute to the success of your business. We understand the need and criticality to engage an experienced audit, assurance and advisory team who are well versed with advanced audit techniques to deliver a range of audit, assurance and advisory services that can help you manage the multiple risks of your business locally and globally.

We offer our services to all kinds of businesses from all sectors including, but not limited to, construction, advertising, hospitality, trading, chemical, oil and gas, entertainment, media, real estate and service industry within the mainland UAE, free zones and outside the UAE. Not only we meet your statutory requirements, but we also use the audit techniques and processes to review your financial and management systems; offering suitable advice and solutions to help improve your financial and operational performance. Our qualified team of Chartered Accountants, CPAs, and ACCAs proactively deal with issues that are fundamentally important to the prosperity and growth of your organization.

The efficiency and effectiveness of our audit work are based upon a practical, logical, flexible, pragmatic and realistic approach with clear, open and timely communications on the audit requirements and dialogue regarding any issues that may arise as they are identified.



Our team of auditors has a passion for delivering quality and timely audit and assurance services to businesses; and we have a hands-on approach, placing our clients first every time. Our approach is to identify the clients' risks and provide solutions that are customized to a specific business environment and to ensure quality and value audit services.

We strive to deliver efficient and cost-effective solutions and provide informed and reliable audit opinion which adds significant value to your business. We adopt a risk-based audit approach for our client's business where we identify the risks involved in the business, perform risk assessment procedures, determine materiality and evaluate the internal controls and processes, document our observations and provide recommendations for improvements in financial reporting controls.

Our audit services include the following:

- External audit
- Internal audit
- Compliance audit
- Stock audit
- Special purpose audit
- Liquidation audit
- Attestation and certification

Our audit process is standardized to suit each business's requirements to meet our audit objective and primarily comprise of the following:

- Audit planning
- Fieldwork
- Implementation
- Amendments
- Finalization
- Recommendations



External Audit

As part of one of our principal services, our auditors perform statutory audit for mainland Limited Liability Companies, Free Zone Companies and Offshore Companies. External audit is also referred to as Statutory audit. We are appointed by the shareholders of the company and report to them on the financial statements of the company. Our report comprises of independent audit report where we express an opinion by providing reasonable assurance on the financial statements as to whether it presents fairly, in all material respects, the financial position of the company as at the reporting date and of its financial performance and its cash flows for the year then ended in accordance with the applicable financial reporting framework.

We conduct our audit in accordance to the International Standards on Auditing on the financial statements of the company prepared in accordance to the International Financial Reporting Standards. We also report on other legal and regulatory requirements of compliance of the company with relevant laws and regulations. We are registered auditors in all the major free zones in the UAE. The major Free Zones are listed below:



Internal Audit

Internal Audit is an independent, objective assurance and consulting engagement designed to achieve the organisation objectives by adding value to the operational and financial effectiveness of the controls and processes of the key areas of the business. We are engaged by the Management of the company to evaluate the operating effectiveness of the management policies and procedures and its implementation to ensure that transparency and accountability is maintained at each process which safeguards the assets of the organisation and improves the quality of financial reporting and processes. In internal audit, we provide an assurance to the Management on the effectiveness of the processes (like internal controls, risk management and corporate governance) set upon to achieve the business' objectives and goals.

To preserve the integrity and independence of audits, we maintain a delicate balance between offering advice and providing opinions about a process, system, account balance or other subject matter. The size and complexity of internal audit functions are as diverse as the range of operating environments, risk appetites and business and audit objectives that a company can have. The scope of the audit can also vary from project to project within a company, depending on an auditor's focus.

The modern concept of the internal audits gravitates around the notion of business risks, around their identification, assessment and monitoring. Due to this reason, it is also referred to as the system of internal audit and risk management as a unit system where the risk is the common thread. Risk-based internal audit is concerned with providing the assurance that the management has actions and controls in place, to meet organizational objectives while addressing uncertainties and staying within the boundaries.

Internal Audit Continued...

The risk-based internal audit framework includes seven related components: Understand, Identify, Assess, Plan, Perform, Report, and Monitor. Our focus remains on approaching the Understand, Identify and Assess components of the framework in an innovative way, improving the overall value the internal audit can provide to the organization, instead of testing the same internal controls over and over again.

Although different terms may be used, the risk management process is essentially the same regardless of the framework used, which can be summarized in five components that need to be present in any risk management framework or process:

- **Identify** - the threats to meeting objectives and map to specifically defined risks
- **Analyze** - the level of inherent risk for each risk
- **Evaluate** - the current actions and controls in place, to reduce the risks to an acceptable level
- **Mitigate** - to determine other actions and controls, which may be necessary to reduce the risk to an acceptable level if the current actions and controls are not effective
- **Monitor** - the effectiveness of the actions and controls.

Our qualified team works together with business owners, directors and managers to assess the implementation and effective maintenance of the systems of the governance, risk management and internal controls.



Compliance Audit

A compliance audit is a systematic, independent and documented verification process used to objectively obtain and evaluate the audit evidences to determine whether specified criteria are met. It is different from an external audit since the auditor is not forming an opinion on the financial report but on the client's compliance with the specified criteria. The objective of a compliance engagement is to enable the auditor to express a conclusion on whether an entity has complied in all material respects, with requirements measured by the suitable criteria.

The responsibility for an entity's compliance with requirements, measured by the suitable criteria, rests with the responsible party. A compliance engagement performed by an auditor does not relieve the responsible party from its obligations to ensure compliance with the requirements measured by the suitable criteria.

Our auditors work closely with you as a business to ensure that as an organization, your business adheres to the terms and conditions of a contract or meet with the certain regulatory requirements for industry related certifications like ISO. It ensures that the business has complied with the rules, regulations and requirements, in all material respects, measured by the concerned, appropriate criteria or governing rules of private, government, or semi-government bodies.

Compliance audit process

- Understanding of businesses and compliance environment
- Understanding requirements and appropriate criteria
- Understanding internal compliance environment
- Assessing areas and risks of non-compliance
- Developing and evaluating procedures and audit approach to respond to risk
- Performing necessary audit procedures
- Evaluating evidence
- Discussion with the management
- Preparing and issuing relevant reports.

Stock Audit

Stocks comprise of major asset of an organization which involve in large volume of manufacturing and trading activities. Stocks are more prone to risks of misappropriation and require due care and attention. In today's era many businesses are engaging in operations and trade activities across borders through multiple locations, some even with varied channel partners which pose a challenge for inventory management.

We, as part of the stock audit can assist the Management in performing independent stock count to compare the physical stocks with the book stocks. We can also conduct stock audits for banks and other financial institutions who have extended credit facilities to the businesses against the hypothecation of physical goods and business assets.

Our stock audits include:

- Recognition of inventory and work in process
- Identification of work in process, including completion stage
- Physical stock count
- Comparison of physical and book stock
- Watch on existence of numerical counts for stock
- Random checking of inward and outward stock movement process
- Checking and counting of sealed inventories
- Audit of stocks lying at multiple locations
- Documentation of stock taking process and stock



Special Purpose Audit

In a fast-changing business environment, it is important to understand that the businesses may require to conduct a special purpose audit due to different operational, structural and strategic reasons to achieve its business goals and expected growth. A special purpose audit refers to the audit of areas such as real estate developers' trust accounts, a requirement due to the listing of a company, merger & acquisition and demerger to name a few. It might also be needed for royalties, grants funding and a condition to a franchise, contracts or licensing agreements, and to support claims made towards the incentives in various industries.

Special purpose audit may be conducted in the following cases:

- Royalty audit
- Lawsuit against the company
- In relation to merger & acquisition
- Listing of a company
- Profit projection audit
- Turnover audits
- Completion audits
- Special audit based on the management requirement



Liquidation Audit

A liquidation audit is an assurance that the information provided in the report is accurate and complete as well as how the assets have been realized and the obligations paid off. Whenever a company goes through a liquidation process, proper accounting of the company's assets, as well as the identification of the company's liabilities and objections from the creditors, becomes significantly important. During the liquidation proceedings, all the assets of the company are realized into cash, and the creditors are paid back while any remaining amount is distributed to the owners.

Whenever a company is closing its business or cancelling licenses, most of the free zone authorities and Economic Development Departments are requiring liquidation audit. A company cannot be closed unless the liquidation audit report is submitted to these authorities as it is a mandatory requirement. Free Zones in Dubai like the Dubai Multi Commodities Centre (DMCC), Jebel Ali Free Zone Authority (JAFZA), Dubai Silicon Oasis (DSO) and the Dubai Airport Free Zone Authority (DAFZA), all require liquidation audit from the registered auditors. Other free zones also have similar regulations related to company liquidation and liquidation audit before any company is closed.



4

VAT & Excise Advisory

The UAE Government has introduced and implemented Excise from 1st October 2017 and Value Added Tax (VAT) from 1st January 2018. Our leading VAT and Excise specialists have helped a wide range of organisations of all sizes in implementing Excise and VAT and addressing their concerns.

There is no doubt that the complex new regulations impose a tremendous administrative burden on businesses. Mistakes in calculating VAT can be costly - and the rigid system of penalties and interest charges for mistakes and the late submission of returns, only adds to that burden. Place your trust in our cost-effective VAT compliance and planning services to relieve you of this burden.

You can spend time grappling with VAT rules, regulations and legislation and prepare your VAT returns – or you can take our expert VAT advice and get back to running your business without any hassle and trouble. Our experts can browse your systems and records and take care of your entire VAT compliance requirements religiously.

Our team of VAT professionals will help to keep your VAT affairs in order, make sure you are collecting the right amounts for each transaction, and ensure that you make payments and file VAT and Excise returns correctly and on time honouring the laid down compliances.

5

Accounting Advisory

These services are designed and provided in such a way that the owners, company's shareholders and the management get the critical financial information on time and an assurance that the business is well managed and sustainable, sending the right message to your trade and business partners, bankers, investors, customers and suppliers.

Our team can visit client's premises to process the accounting work or set up remote access and online accounting whichever is client's preference. Outsourcing entire accounting function to us removes the need to employ your own accounts staff resulting in a significant saving in time and money.

We are your support network, we will review and analyse the financial performance of the various streams of business with you, answering your queries and concerns with clear advice throughout. With our help your business can become more streamlined, more efficient and ultimately, more profitable. Every day, we ask the questions, how can we help you spend less money, grow your revenues, reduce your costs, increase your bottom line and achieve your business and personal goals?

We manage your day-to-day accounting function to maintain fully supported accounting records with a clear, visible and logical audit trail. We can either use your existing finance system and internal controls or help you select a more appropriate customised system to meet your requirements and expectations.



6

Cloud Accounting

We can advise on the most suitable online accounting software for your business, help with successful implementation and train your key people on the best utilisation of the software. Our teams are fully conversant with almost all the cloud-based accounting software like Xero, Sage, QuickBooks Online, Zoho etc. meaning we can give you all the valuable advice and much needed support for a smooth migration and implementation.

Online accounting can give valuable insight into business, help improve performance, and allow to run business from anywhere 24/7 without any dependence and interruptions. It can give real time view of the business as the accounting information stored in cloud can be added and accessed from anywhere irrespective of the physical presence of the team members enabling them to effortlessly and quickly complete their tasks.

Salient features of Cloud Accounting:

- Anywhere and anytime access
- Real time view of the business
- Powerful reporting
- Super easy to use
- Helpful in improving cash flow
- Secured data
- Time saving by automating functions
- Great way of going paperless
- Minimum costs
- No IT infrastructure
- Easy integration with other tools
- Best tool for distributed workforce

Business Advisory Services

Whatever stage your business is at, you are always likely to need straight talking, honest, valuable and realistic external advice to help manage your business successfully and profitably and to achieve your strategic and financial goals. Business Advisory is at least as important to our clients as compliance related service which lies at the heart of all our client relationships.

We spend time to understand your business, concerns, issues, problems and ideas to help you resolve them, take an informed decision and move forward successfully. Our aim is to improve the way you run your business and bring fresh ideas, concepts, contacts and opportunities to you wherever possible.

We pride ourselves in providing dependable business advisory services, customized to the size and complexity of your business. Being a business owner can be sometimes lonely, challenging and requiring timely support. Having a business adviser that can act as a sounding board for you can be invaluable and play a vital role in your success. We provide the following valuable business advisory services to support your business grow:

- Business planning
- Growth planning
- Business acquisitions
- Business sale
- Business turnaround
- Strategic advice
- Due diligence
- Profit maximisation
- Business valuation
- Mergers and acquisitions
- People management
- Data analysis

Power BI

Any data is useless if you can't derive knowledge from it and without supporting data you are just another person with another opinion. And, this is where Microsoft data analytics and Power BI can extraordinarily help. Power BI changes the way you gain insights from data; it brings you a cloud-based, business intelligence and analytics platform that democratizes and opens BI to everyone. Power BI makes data analytics pervasive and accessible to all users.

We can help implementing Power BI in your organisation that enables you to connect to your data, visualize and analyse it, and share insights with other users. At a high level. Power BI consists of three products:

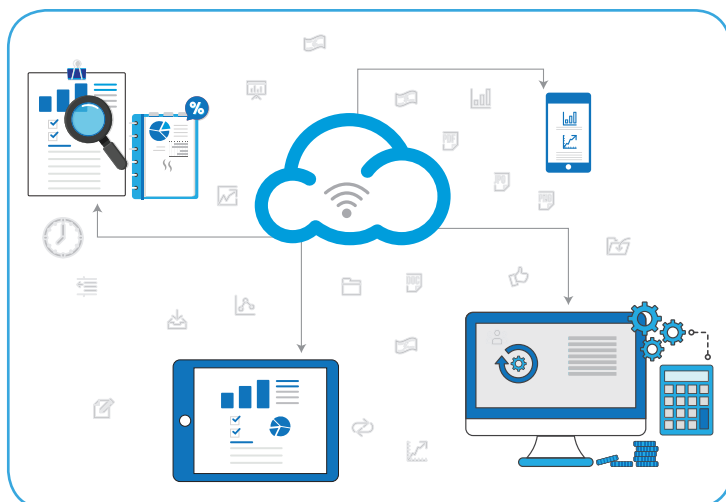
Power BI Service – A cloud-based business analytics service that allows users to host data, reports and dashboards online and share them with co-workers. This is hosted in the cloud, hence, business doesn't need to purchase, install, and maintain any on-premises IT infrastructure.

Power BI Mobile – A set of native applications for iOS, Android, and Windows that allow users to use mobile devices to get data insights anywhere, anytime and help them interact with reports and dashboards deployed to Power BI on the go.

Power BI Desktop – A freely available Windows desktop application that allows analysts to design data models and reports.

Salient Features:

- Native apps for iPad , iPhone & window devices
- Receive alerts to important changes in your data
- Share and collaborate with colleagues and take action
- Monitor live dashboards for the data that matters most
- Track your data in real-time with support for streaming data
- Drill through to underlying reports to explore and discover new insights
- Pin new visualisation and KPIs to monitor performance





9

Corporate Trade and Mortgage Finance

Raising the right type of finance is fundamental to starting, running and expanding a business successfully. You may be looking to raise capital or debt to expand, fund acquisitions or facilitate a restructure, or just as short-term working capital. We can help you assess the right source and form of finance best suited to your requirements and guide you through the fundraising process at a very competitive financing cost to the business.

We are experienced in assessing, understanding and evaluating the fund requirements of businesses and introducing appropriate sources of finance to our clients. We make a critical appraisal of your funding requirements, and the potential sources of that funding prior to taking up any assignment. We offer hands on support using our experience of local and international markets to identify and achieve a very cost-effective funding solution that meets your needs.

We are selective about the funding mandates we take on. All our clients are important to us and are therefore given the attention required to ensure positive and satisfying results within a stipulated time frame.

Our areas of expertise include:

- Assessing the options available
- Advising on the best source of financing
- Identifying the possible funding providers
- Developing a business plan
- Negotiating the finance costs
- Securing the most appropriate finance

We will project manage the entire funding process through to completion and continue to provide ongoing assistance as and when required. We routinely work with local and international banks, financial institutions, private lenders, invoice discounters and the full range of other alternative funding providers for the following financing:

- Trade & working capital finance
- Documentary credits
- Letter of credits
- Bill discounting
- Factoring
- Guarantees and bonds
- Business loans
- Project finance
- Machinery finance
- Warehouse finance
- Construction finance
- Acquisition finance
- Vehicle finance
- SBLC financing
- SBLC issuance
- Finance for shipping companies
- Structured trade finance
- Mortgage and home loans
- Lease rental discounting



- Nonprofit organizations
Nonresidential (nonprofits)
- 47 Disposable personal income (SAAR)
 - 48 Household net worth as percentage of disposable personal income (SAAR)
 - 49 Owners' equity in household real estate (10)
 - 50 Owners' equity as percentage of household real estate (11)
- (1) Sector includes domestic hedge funds.
(2) At market value.
(3) All types of owner.
(4) At replacement cost.
(5) At liquidation value.



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SAIF ZONE
Sharjah, UAE



HFZA

Hamriyah Free Zone
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Leased Office Building 1
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HFZA
Sharjah, UAE



WORKING HOURS

Sunday - Wednesday	09:30 AM to 07:00 PM
Thursday	09:30 AM to 04:00 PM
Saturday	12:00 PM to 07:00 PM
Friday - Closed	



REANDA



Dubai office location
<https://goo.gl/maps/sXSD4p682FH2>



Valet Parking
Self-paid services available



Nearest Metro Station
World Trade Centre