

SUNRAJ DIAMONDS DMCC

Financial Statements

As at 31 March 2023

Registered office:

Unit No. 3O-01-563,
Jewellery & Gemplex 3
Plot No: DMCC-PH2-J&GPlexS
Jewellery & Gemplex
Dubai, U.A.E.

SUNRAJ DIAMONDS DMCC

Financial Statements 31 March 2023

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SUNRAJ DIAMONDS DMCC

Unit No. 30-01-563 Floor No.1, Bldg No.3,
Plot No.550-554, J & G, DMCC, Dubai, U.A.E

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SUNRAJ DIAMONDS DMCC

Director's report

The director submits his report and the financial statements for the financial year ended 31 March 2023.

Results

The net loss for the year amounted to USD 2,100/-.

Review of the business

The principal activities of the company are trading in pearls & precious stones and jewellery. However, there was no business activity during the year.

Events since the end of the year

There were no important events, which have occurred since the year end that materially affect the company.



Shareholder and its interest

The shareholder as at 31 March 2023 and its interest as at that date in the share capital of the company was as follow:

	<u>No. of shares</u>	<u>% of shares</u>	<u>USD</u>
M/s Sunraj Diamond Exports Limited – India (AED 400,000/- converted @ AED 3.671/- per USD)	<u>400</u>	<u>100</u>	<u>108,960</u>

Auditor

A resolution to re-appoint M/s Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C. as auditors for the year ended 31st March 2024 and to fix their remuneration will be proposed at the annual general meeting.



DIRECTOR

Company is registered & licensed as a Freezone Company under the Rules & Regulations of DMCCA.



Independent Auditors' report to the Shareholder of SUNRAJ DIAMONDS DMCC

Report on the financial statements

Disclaimer of opinion

We have audited the accompanying financial statements of **SUNRAJ DIAMONDS DMCC**, which comprises the statement of financial position as of 31 March 2023, the 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 explanatory notes.

We have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements, in all material respects, the financial position of **SUNRAJ DIAMONDS DMCC** as of 31 March 2023, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and DMCC Company Regulations 2020.

Basis for disclaimer opinion:

1. We draw attention to note no. 10 to the financial statement. During the year, trading license no. DMCC – 32742 issued on 20th January 2013 has expired and company did not renew the trading license from 20th January 2017.
2. We are not provided the bank statement of Bank of Baroda for AED & USD currency from 1st April 2022 to 31st March 2023. We are unable to satisfy ourselves regarding the bank transaction for receipts and payment. After using alternative procedures that whether all the transaction disclosed by the management, we are unable to determine that any adjustment might have been found necessary in respect of recorded or unrecorded transaction with bank and elements making up the statement of comprehensive income, change in equity and cash flow.
3. We draw attention to note no. 4 to the financial statements, which states that the trade receivables (gross) are amounting to USD 459,657/- & advance to supplier (gross) is amounting to USD 95,000/-. We have not been provided with adequate documentation to enable us to assess recoverability of USD 554,657/-. Hence, we are unable to satisfy ourselves about the recoverability of the same & no further provision has been made by the management.

We conducted our audit in accordance with International Standards on Auditing (“ISAs”) issued by the IASB. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibility in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our disclaimer of opinion.

Emphasis of matter

we would like to draw attention to Note 3. During the year the company has incurred accumulated losses of USD 187,802/- & equity funds have declined to debit balance of USD 78,842/- and current liability exceed the current assets by USD 78,842/- as at 31st March 2023. During the year company has not renewed the license and rent contract from 20th January 2017 so we cannot establish the going concern of the company.

(Auditors' report continued on next page....)



Independent Auditors' report to the Shareholder of SUNRAJ DIAMONDS DMCC

Management's responsibilities for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Abdulaziz Panis & Shah Associates

**ABDULAZIZ PANIS AND SHAH ASSOCIATES
CHARTERED ACCOUNTANTS L.L.C.**

Registration No. 802

Signed by: Abdulaziz Ahmed Ali Alsaghir Alshehhi

Dubai, U.A.E.
23rd May, 2023.



SUNRAJ DIAMONDS DMCC

Statement of financial position

As at 31 March 2023

	Notes	2023 <u>USD</u>	2022 <u>USD</u>
ASSETS			
Current assets			
Trade and other receivables	5	-	-
Cash & cash equivalents	6	<u>3,435</u>	<u>3,435</u>
Total current assets		<u>3,435</u>	<u>3,435</u>
Total assets		<u>3,435</u>	<u>3,435</u>
EQUITY AND LIABILITIES			
Equity funds			
Share capital	7	108,960	108,960
Accumulated (losses)/profits		<u>(187,802)</u>	<u>(185,702)</u>
Total equity funds		<u>(78,842)</u>	<u>(76,742)</u>
Current liabilities			
Due to related party	8 & 11	1,040	1,040
Other payables	9 & 11	<u>81,237</u>	<u>79,137</u>
Total current liabilities		<u>82,277</u>	<u>80,177</u>
Total equity and liabilities		<u>3,435</u>	<u>3,435</u>

The accompanying notes 1-16 form an integral part of these financial statements.
The report of auditors is set forth on page 2 & 3.

We confirm that we are responsible for these financial statements, including selecting the accounting policies and making the judgments underlying them. We confirm that we have made available all relevant accounting records and information for their compilation.

Approved by the director on 23rd May, 2023.

For SUNRAJ DIAMONDS DMCC



DIRECTOR



SUNRAJ DIAMONDS DMCC


Statement of comprehensive income
For the year ended 31 March 2023

	Notes	Year ended 31.03.2023 <u>USD</u>	Year ended 31.03.2022 <u>USD</u>
Revenue		-	-
Cost of revenue		-	-
Gross profit		-	-
Expenses	10	<u>(2,100)</u>	<u>(7,205)</u>
Net loss for the year		<u>(2,100)</u>	<u>(7,205)</u>

The accompanying notes 1- 16 form an integral part of these financial statements.

Approved by the director on 23rd May, 2023.

For SUNRAJ DIAMONDS DMCC


DIRECTOR



SUNRAJ DIAMONDS DMCC

Statement of changes in equity
For the year ended 31 March 2023

	<i>Share capital <u>USD</u></i>	<i>Accumulated profits <u>USD</u></i>	<i>Total <u>USD</u></i>
As at 31 March 2021	108,960	(178,497)	(69,537)
Net loss for the year	<u>-</u>	<u>(7,205)</u>	<u>(7,205)</u>
As at 31 March 2022	108,960	(185,702)	(76,742)
Net loss for the year	<u>-</u>	<u>(2,100)</u>	<u>(2,100)</u>
As at 31 March 2023	<u>108,960</u>	<u>(187,802)</u>	<u>(78,842)</u>

The accompanying notes 1-16 form an integral part of these financial statements.

SUNRAJ DIAMONDS DMCC

Statement of cash flows

For the year ended 31 March 2023

	<u>Notes</u>	<u>Year ended</u> <u>31.03.2023</u> <u>USD</u>	<u>Year ended</u> <u>31.03.2022</u> <u>USD</u>
<u>Cash flows from operating activities</u>			
Operating loss before working capital		(2,100)	(7,205)
Increase/(decrease) in trade and other payables		<u>2,100</u>	<u>7,205</u>
Net cash from/(used in) operating activities		<u>-</u>	<u>-</u>
<u>Cash flows from investing activities</u>			
Net cash from/ (used in) investing activities		<u>-</u>	<u>-</u>
<u>Cash flows from financing activities</u>			
Net cash from/ (used in) financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of the year		<u>3,435</u>	<u>3,435</u>
Cash and cash equivalents at end of the year	6	<u><u>3,435</u></u>	<u><u>3,435</u></u>

The accompanying notes 1-16 form an integral part of these financial statements.

SUNRAJ DIAMONDS DMCC**Notes to the financial statements***For the year ended 31 March 2023***1. Legal status and business activity**

- a) **SUNRAJ DIAMONDS DMCC** is a limited liability company incorporated in the Dubai Multi Commodities Centre under trade license No DMCC – 32742 issued on 20th January 2013. The company did not renew the trade license which is expired on 19th January 2017. The company license has been terminated by the DMCCA Authority.
- b) The principal activities of the company are trading in pearls & precious stones and jewellery. However, there was no business activity during the year.
- c) The pricing policies, terms of sales and purchase transactions and credit terms are as approved by the management.
- d) These financial statements are prepared in United States Dollars (USD).

2. Significant accounting policies**Basis of Preparation**

These financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), Interpretations issued by the International Financial Reporting Interpretation Committee (IFRIC) and applicable rules and regulations of DMCC Company Regulations No. 2020. The significant accounting policies, which have been applied, are set out below:

a) Accounting convention

These financial statements have been prepared under cash basis of accounting.

b) Depreciation of property, plant & equipment

The cost of property, plant & equipment is their purchase cost together with any incidental expenses of acquisition. Minor purchases of property, plant & equipment are depreciated fully in the period of purchase. The cost of property, plant & equipment is depreciated by equal annual installments over their estimated useful lives.

Depreciation on addition is calculated on a pro-rata basis from the month of addition and on deletion up to and including the month of deletion of the asset.

SUNRAJ DIAMONDS DMCC

Notes to the financial statements

For the year ended 31 March 2023

c) IFRS 16 Leases

IFRS 16, which superseded IAS 17 “Leases” and related interpretations, introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Specifically, under IFRS 16, a lessee is required to recognize a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. Accordingly, a lessee should recognize depreciation on the right-of-use asset and interest on the lease liability, and also classifies cash repayments of the lease liability into a principal portion and an interest portion and presents them in the statement of cash flows. Also, the right-of-use asset and the lease liability are initially measured on a present value basis. The measurement includes non-cancellable lease payments and also includes payments to be made in optional periods if the lessee is reasonably certain to exercise an option to extend the lease, or to exercise an option to terminate the lease.

In respect of the lessor accounting, IFRS 16 substantially carries forward the lessor accounting requirements in IAS 17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently.

d) Financial Instruments

IFRS 9 addresses the classification, measurement and derecognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets.

It requires the recognition of impairment provisions based on expected credit losses (ECL). For trade receivables, a simplified approach is permitted by IFRS 9, which requires expected lifetime losses to be recognized from initial recognition of the receivables. Based on an analysis performed by the Company, the application of the simplified approach for impairment of trade receivables following adoption of IFRS 9 will lead to an immaterial impact on provisions for doubtful debts in relation to trade receivables.

A financial asset is measured at amortised cost if it meets both of the following conditions and it has not been designated as at FVTPL (Fair Value Through Profit & Loss account):

- It is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that meet the SPPI (Solely Payments of Principal & Interest) criteria.

SUNRAJ DIAMONDS DMCC**Notes to the financial statements***For the year ended 31 March 2023***e) Expected credit loss**

Expected credit losses are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the company expects to receive. The shortfall is then discounted at an approximation to the assets' original effective interest rate.

The Company has elected to measure loss allowances for trade receivables using IFRS 9 simplified approach and has calculated ECLs based on lifetime ECLs. The Company has established a provision matrix that is based on the Company's historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

f) Inventories

Inventories are valued at cost or net realizable value whichever is lower. Cost comprises of direct purchase price and the overheads that have been incurred in bringing the inventories to their present location and condition at specific identification method. Net realizable value represents the estimated selling price less all estimated costs to completion and cost to disposal.

g) Trade receivables

Sales made on credit are included in trade receivables at the date of statement of financial position, and reduced by appropriate allowances for estimated doubtful amounts. Bad debts are written off as they arise.

h) Trade and other payables

Liabilities are recognized for amounts to be paid for goods or services received, whether invoiced by the supplier or not.

i) Provisions

Provisions are recognized when the company has present obligation as a result of past events, which it is probable, will result in an outflow of economic benefits that can be reasonably estimated.

Provisions for employee entitlements to leave salary, gratuity and their passage to their home town as a result of service rendered by employees are not provided and these are recognized as and when it is paid by the company.

SUNRAJ DIAMONDS DMCC**Notes to the financial statements***For the year ended 31 March 2023***j) Impairment**

The carrying amount of the company's assets is reviewed at each date of statement of financial position or whenever there is any indication of impairment. If any such indication exists, the recoverable value of the assets is estimated. An impairment loss is recognized where the carrying amount of an asset exceeds its recoverable value. Impairment losses are recognized in the statement of comprehensive income when it arises.

k) Revenue

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties and value added taxes. Company recognizes revenue when it transfers control over good or service to a customer.

Control of the goods or service may be transferred over time or at a point in time. If control of the goods or services transfers over time, revenue is recognized over the period of the contract by reference to the progress towards complete satisfaction of that performance obligation. Otherwise, revenue is recognized at a point in time when the customer obtains control of the goods or service.

Commission income is recognized when the relevant services are rendered and when it is probable that the economic benefits associated with the transaction will flow to the entity.

Other income is accounted on accrual basis.

l) Foreign currency transactions

Transactions in foreign currencies are converted into US Dollars at the rate of exchange ruling on the date of the transaction. Assets and liabilities expressed in foreign currencies are translated into US Dollars at the rate of exchange ruling at the date of statement of financial position. Resulting gain or loss is taken to the statement of comprehensive income.

m) Cash and cash equivalents

Cash and cash equivalents for the purpose of the statement of cash flows comprise cash and cheques on hand, bank balances in current accounts, deposits free of encumbrance with a maturity date of three months or less from the date of deposit and highly liquid investments with a maturity date of three months or less from the date of investment.

SUNRAJ DIAMONDS DMCC**Notes to the financial statements***For the year ended 31 March 2023***n) Contingent liabilities and contingent assets**

A contingent liability is a possible obligation that arises from past events and whose existence will only be confirmed by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company. It can also be a present obligation arising from the past events that is not recognized because it is not probable that outflow of economic resources will be required or the amount of obligation cannot be measured reliably.

Contingent liabilities are not recognized but are disclosed in the notes to the accounts. When a change in the probability of an outflow occurs so that outflow is probable, it will then recognized as provision.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company. Contingent assets are not recognized but are disclosed in the notes to the accounts when an inflow of economic benefits is probable. When an inflow is virtually certain, an asset is recognized.

o) Dividend

Dividend is paid out of accumulated profits, when declared.

3. Going concern

we would like to draw attention to Note 3. During the year the company has incurred accumulated losses of USD 187,802/- & equity funds have declined to debit balance of USD 78,842/- and current liability exceed the current assets by USD 78,842/- as at 31st March 2023. During the year company has not renewed the license and rent contract from 20th January 2017 so we cannot establish the going concern of the company.

4. Critical judgments in applying accounting policies

In the application of the Company's accounting policies, which are described in note 2, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and the underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognized in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years.

SUNRAJ DIAMONDS DMCC

Notes to the financial statements

For the year ended 31 March 2023

Critical judgments in applying accounting policies (Contd...)

Key sources of accounting uncertainty

The following are the key sources of estimation and uncertainty at the date of statement of financial position, that have significant risks of causing material adjustments to the carrying amounts of assets within the next financial year.

- **Inventories provision:**

The management regularly undertake a review of the Company's inventory in order to assess the likely realization proceeds, taking into account purchases and replacement prices, age, the rate at which the goods are being sold and the physical damage. Based on the assessment, assumptions are made as to the level of provisioning required. As of the date of statement of financial position, management has reviewed the provision required for inventory and is of the opinion that no provision is required.

- **Allowances for expected credit loss on trade receivables:**

Allowances for expected credit loss are determined using a combination of factors, including the overall quality and ageing of receivables and collateral requirements from customers in certain circumstances. Management makes allowance for expected credit loss based on its best estimates at the date of statement of financial position. Management believes that no further allowance is required.

	<u>2023</u> <u>USD</u>	<u>2022</u> <u>USD</u>
5. Trade and other receivables		
Trade receivables (gross) ^{##}	459,657	459,657
Less: Expected credit loss [%]	<u>(459,657)</u>	<u>(459,657)</u>
Trade receivable (net)	-	-
Advance to supplier (gross)	95,000	95,000
Less: Expected credit loss [%]	<u>(95,000)</u>	<u>(95,000)</u>
Advance to supplier (net)	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

^{##}Geographical location wise trade receivables are as follows: -

	<u>2023</u> <u>USD</u>	<u>2022</u> <u>USD</u>
Within UAE	459,657	459,657
Outside UAE	-	-
Total	<u>459,657</u>	<u>459,657</u>

SUNRAJ DIAMONDS DMCC

Notes to the financial statements
For the year ended 31 March 2023

Trade receivables (Contd...)

#Aging of trade receivables for the year are as follows:

	0-90 days	91- 180 days	181-270 days	271-365 days	Above 365 days
2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>459,657</u>
2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>459,657</u>

%Expected credit loss:

Opening balance				554,657	554,657
Provision for the year				<u>-</u>	<u>-</u>
Closing balance				<u>554,657</u>	<u>554,657</u>

%Expected credit loss has been provided by individual assessment method based on management discretion.

	<u>2023</u>	<u>2022</u>
	<u>USD</u>	<u>USD</u>
6. Cash & cash equivalents		
Cash on hand	-	-
Bank balances in:		
Current accounts	<u>3,435</u>	<u>3,435</u>
	<u>3,435</u>	<u>3,435</u>
7. Share capital		
400 shares of AED 1,000/- each (converted @ AED 3.671/- per USD)	<u>108,960</u>	<u>108,960</u>
8. Due to related party*#		
M/s Sunraj Diamond Exports Limited - India	<u>1,040</u>	<u>1,040</u>
	<u>1,040</u>	<u>1,040</u>
<i>*This represents unsecured non interest bearing account balance of the sole shareholder of the company.</i>		
<i>#Refer note 11.</i>		
9. Other payables		
Expense payables*	<u>81,237</u>	<u>79,137</u>
	<u>81,237</u>	<u>79,137</u>

** Refer note 11.*

SUNRAJ DIAMONDS DMCC

Notes to the financial statements

For the year ended 31 March 2023

	<i>Year ended</i> <i>31.03.2023</i> <u><i>USD</i></u>	<i>Year ended</i> <i>31.03.2022</i> <u><i>USD</i></u>
10. Expenses		
Other administrative expenses	2,100	7,205
	<u>2,100</u>	<u>7,205</u>

11. Related party transactions

The company in the normal course of business enters into transactions with other business entities that fall within the definition of a related party as contained in the International Accounting Standard - 24. Related parties are the entities under common ownership and/or common management control and associates.

At the date of the statement of financial position, balances with related parties were as follows:

Relation	Nature of transaction	<i>2023</i> <u><i>USD</i></u>	<i>2022</i> <u><i>USD</i></u>
Shareholder	Due to related party	1,040	1,040
Key Managerial Personnel	Other payables	<u>78,288</u>	<u>76,188</u>

12. Financial instruments: Credit, interest rate, liquidity, exchange rate and other risk exposures

Credit risk

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

The company's bank balances in current account are placed with high credit quality financial institutions.

As at 31 March 2023, the company's significant concentration of credit risks from trade receivables within UAE is USD 459,657/- from four customers and within UAE amounted to Nil.

There is no significant concentration of credit risk outside the industry in which the company operates.

Interest rate risk

In the absence of bank borrowings, there is no interest rate risk.

SUNRAJ DIAMONDS DMCC

Notes to the financial statements

For the year ended 31 March 2023

Financial instruments: Credit, interest rate and exchange rate risk exposures (contd....)

Liquidity risk

The company manages liquidity risk by maintaining adequate reserves. The management of the company continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities as follows:

	31.03.2023		31.03.2022	
	Within 1	After 1 year	Within 1	After 1 year
	year or on		year or on	
	<u>USD</u>	<u>USD</u>	<u>USD</u>	<u>USD</u>
Due to related party	1,040	-	1,040	-
Expense payable	81,237	-	79,137	-
	<u>82,277</u>	<u>-</u>	<u>80,177</u>	<u>-</u>

Exchange rate risk

There are no significant exchange rates risks as substantially all financial assets and financial liabilities are denominated in US Dollars or UAE Dirham to which the US Dollar is pegged.

13. Financial instruments: Fair value

Financial instruments comprise of financial assets and financial liabilities. Financial assets consist of trade and other receivables and bank balances. Financial liabilities consist of trade and other payables. The fair values of financial instruments are not materially different from their carrying value.

14. Contingent liabilities

There was no contingent liability of a significant amount at the date of statement of financial position.

15. Lease commitments

At the end of financial year, the company had no future minimum lease payments under non-cancellable operating leases.

SUNRAJ DIAMONDS DMCC

Notes to the financial statements *For the year ended 31 March 2023*

16. Comparative figures

Previous year's figures have been regrouped / reclassified wherever necessary to conform to the presentation adopted in the current year.