

Scrabble Entertainment Lebanon SARL

Financial statements

Period From **01 January 2019**
Till **18 September 2019**

Under Liquidation

<i>Table of Contents</i>	page
<i>Independent Auditor's Report</i>	3 – 4
<i>statement of Comprehensive Income</i>	Annex – 1
<i>Statement of financial position</i>	Annex – 2
<i>Statement of Changes in shareholders' equity</i>	Annex – 3
<i>Statement of cash flow</i>	Annex – 4
<i>Notes to the financial statement</i>	Annex 5 –7

Independent Auditor's Report

to the Partners

of the **Scrabble Entertainment Lebanon SARL**

MOF# 2664615

on the Financial Statements closed as at: **18 September 2019**

Under Liquidation

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Opinion

We have audited the accompanying financial statements for the said Company, which comprise the statement of the Financial Position closed as at **18/09/2019**, and the statement of Comprehensive Income, the statement of Changes in Equity, and the statement of Cash Flows for the year then ended, in addition to the explanatory notes to the financial statements and a summary of significant accounting policies..

In our opinion, the accompanying financial statements fairly present, in all material respects, the financial position of the said Company as at **18/09/2019**, its financial performance and its cash flows the year then ended, in accordance with the International Financial Reporting Standards (IFRS).

Basis for Opinion

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

Responsibilities of Management and the board of director Members for the Financial Statements

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

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

The BDO Members are responsible for overseeing the Company's Financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

**Independent Auditor's Report
to the Partners
of the Scrabble Entertainment Lebanon SARL**

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Other Matter

We draw attention to the accumulated losses were LBP 140,222,020 and have exceeds 75% of the capital and resulted in negative equity. In accordance with the article 33 of lebanese code of commerce relating to limited liability companies, if accumulated losses exceeds 75% of capital , the partners should call for an extraordinary assembly to decide whether to liquidate the company, increase its capital or on a coures of action to be taken in compalince with the said article .

Page 4

Auditor's Signature **Moore Stephens Tabbal**

Auditor's Address **Corniche Al-Nahr Victoria Tower**

MOORE STEPHENS TABBAL

Certified Public Accountants

Made on the Date of **26/09/2019**



Scrabble Entertainment Lebanon SARL

Beirut - Achrafieh

MOF# 2664615

Statement of Comprehensive Income

- LBP -

	Description	2019	2018
I 5.8	Experts & Consultants Fees	5,940,305	5,856,636
I 5.11	Other External Services	45,722	23,000
I 5	Total External Services	5,986,027	5,879,636
I 9	Total Charges	5,986,027	5,879,636

I 11	Operating Profit / (Loss)	(5,986,027)	(5,879,636)
I 13	Total Financial Charges	-	212,600
I 14	Net Financial Revenues / (Charges)	-	(212,600)
I 15	Total Other Non-Operating Charges	16,855,086	-
I 18	Net Result Before Tax	(22,841,113)	(6,092,236)
I 20	Net Result After Tax - Profits / (Losses)	(22,841,113)	(6,092,236)
I 21	Net Result After Net Tax - P / (L)	(22,841,113)	(6,092,236)

Scrabble Entertainment Lebanon SARL

Beirut - Achrafieh

MOF# 2664615

Statement of Financial Position

- LBP -

	for the Year Ending	2019/09/18	2018/12/31
	ASSETS		
P 7.2	Customers Debtor Accounts & Bills	-	16,855,086
P 7	Total Operating Debtor Accounts	-	16,855,086
	Total Current Assets	-	16,855,086
	TOTAL ASSETS	-	16,855,086

	OWNERS EQUITY & LIABILITIES		
P 11.1	Capital	5,000,000	5,000,000
P 11.5	Retained Earnings - Profits/(Losses)	(117,380,907)	(111,288,671)
P 11.6	Current Period Result - Profit / (Loss)	(22,841,113)	(6,092,236)
P 11	Total Owners' Equity	(135,222,020)	(112,380,907)
P 14	Related Parties Creditor Accounts	127,476,851	121,490,824
P 15.8	Other Creditor & Regularisation Accounts	7,745,169	7,745,169
P 15	Total Creditor Accounts	7,745,169	7,745,169
	Total Current Liabilities	135,222,020	129,235,993
	Total Owners' Equity & Liabilities	-	16,855,086

Scrabble Entertainment Lebanon SARL

Beirut - Achrafieh

MOF# 2664615

Statement of Changes in Shareholders Equity

- LBP -

	During the Year	2019	2018
	A - Changes In The Results		
	The Net Book Result After Tax	(22,841,113)	(6,092,236)
	Current Period Result Bf Integrating Retained Earnings	(22,841,113)	(6,092,236)
+	Retained Earnings + / (-)	(117,380,907)	(111,288,671)
	Results Balance	(140,222,020)	(117,380,907)
(1)	Net Carried Forward Result	(140,222,020)	(117,380,907)
	B - Changes in the Capital and its Allowances		
	Share Capital, Premiums, Revaluation Var. & Subsidies	5,000,000	5,000,000
(2)	Capital and Premiums after above Adjustments	5,000,000	5,000,000
	C - Changes In Reserves		
	Total Reserves at the beginning of the Fiscal Period	-	-
(4)	Net Equity Balance (4) = (1) (2) (3)	(135,222,020)	(112,380,907)

Scrabble Entertainment Lebanon SARL

Beirut - Achrafieh

MOF# 2664615

Statement of Cash Flows

- LBP -

for the Year	2019		2018	
Description	Uses	Sources	Uses	Sources
Cash Flows From Oper. Activ. & Working Capital				
1. Cash Flows From Operating Activity				
Net Result After Tax	22,841,113	-	6,092,236	-
Total Cash Flows From Operating Activity	22,841,113	-	6,092,236	-
Net Cash Flows From Operat. Activities (1)	22,841,113	-	6,092,236	-
2 - Cash Flows From Working Capital				
Customers and Other Operating Receivables	-	16,855,086	1	-
Related Parties Creditor Accounts	-	5,986,027	3,500,991	-
Non-Operating Creditor Accounts	-	-	-	4,593,228
Total Cash Flow From Working Capital	-	22,841,113	3,500,992	4,593,228
Net Cash Flow From Working Capital (2)	-	22,841,113	-	1,092,236
(1+2) Net Cash Flows From Operating Activities And	-	-	5,000,000	-
B - Cash Flow From Investment Activity				
C - Cash Flows From Financing Activity				
Total Net Cash Flows From (A B C)	-	-	5,000,000	-
Net Flows From Cash & Cash Equivalent	-	-	-	5,000,000
Beginning Period Balance of Cash & Cash Equivalen	-	-	5,000,000	-

The Company's Status and its Major Accounting Policies

(These Notes are considered as part of the Financial Statements)

1 - Establishment and Object of the Company

Scrabble Entertainment Lebanon SARL was established in Lebanon on 13 March 2012 as a limited liability company and registered at the commercial court of Beirut under No: 1015121.

The company is located in Achrafieh, Beirut.

The principal activity of the Company is the importation and installation and supplying of projectors for cinemas and related construction works.

2 - Summary of Major Accounting Policies

2.1 - Books and Accounting Practice

The Company's books are kept in compliance with of the Lebanese Code of Commerce, and comply with international financial reporting standards (IFRS) issued by the international accounting standards board (IASB) , interpretations issued by the international financial reporting interpretation committee (IFRIC).

The amounts shown in the Financial Statements and in the Explanatory Notes are in Lebanese Pound.

2.2 - Preparing the Financial Statements

The Financial Statements are prepared according to the International Financial Reporting Standards, and according to the Lebanese Laws and the General Accounting Chart applied in Lebanon and in application of the principle of the historical cost. The accounting practices used in preparing these statements are the same as the prior years.

The added value difference resulting from the revaluation of the lands, the real estate lots, and the financial instruments are registered as revenues in the Comprehensive Income Statement or as part of the Owners' Equity to be eventually used in a future

2.3 - Financial Instruments

The Financial Instruments mentioned in the Company's books include: the Cash or Cash Equivalent, Other Debtor Accounts, Banks Creditor Accounts, Other Creditor or Liability Accounts, the due Revenues and Due Taxes. The book balances of most of these Financial Instruments is approximately equal to its fair value due to the fact that they are of short term or due to the nature of their pertinent market demand.

Scrabble Entertainment Lebanon SARL

for the Year ended as at 18 September 2019

MOF# 2664615

Under Liquidation

2.4 - Acknowledgment of Revenues

Revenues include all the amounts for which invoices are issued against the sales of goods or products or the provision of services, in line with the normal activity of the Company, after deduction of the granted discounts on sales. Revenues are registered once all relevant risks and benefits of sales are transferred to the purchaser.

The Sales of Goods priced in foreign currencies are registered in Lebanese Pounds on the basis of the exchange rate prevailing at the date in which the operation is closed.

Expenses are registered based on the principle of due term, the non-realized but collected revenues during the year and pertaining to the coming years are registered in the balance sheet accounts under the caption Accrued Income – Liabilities; whereas the expenses incurred during the year and pertaining to the coming years are registered within the accounts of the balance sheet under the caption Charges Differences and Regularization Accounts - Assets.

Reserves and provisions are created to cover all major and due expenses pertinent to the accounting period

2.5 - Conversion of Foreign Currencies

Financial Statements are shown in Lebanese Pounds.

The end of year balances of the accounts labeled in foreign currencies are duly converted into Lebanese Pounds by applying the conversion rates announced by the Central Bank. The Exchange Differences resulting from this conversion are posted as such in the Comprehensive Income Statement. As for the revenues and expenses transacted in foreign currency they are converted into Lebanese Pounds at the exchange rates prevailing at the date of the operations. All profits or losses resulting from the settlement or the conversion of the above mentioned foreign currency transactions are also posted to the Comprehensive Income Statement.

Fixed Assets purchased in foreign currencies are registered in Lebanese Pounds at the exchange rate prevailing at the date of the operation.

2.6 - Operating Accounts Receivable

The Invoices of the Operating Accounts Receivable received from clients and distributors and labelled in foreign currencies are converted into Lebanese Pounds at the exchange rate prevailing at the date of the operation. The Doubtful Accounts are registered in their historical value without deduction of their related provisions.

The Company management will fix the required provisions for the bad debts taking into account the available data and information about the possibility of collecting the debt throughout the prevailing financial and legal position of the doubtful client. These Provisions are posted as charges in the Comprehensive Income Statement against their posting as Provisions for Doubtful Accounts in the Financial Position Statement.

The Company also offers some discounts to its clients and distributors on their purchases once they realize a level of purchases fixed yearly by the Company's Management.

Scrabble Entertainment Lebanon SARL

for the Year ended as at 18 September 2019

MOF# 2664615 Under Liquidation

2.7 - The Stock

The Stock is shown at the historical cost price in the currency of purchasing by applying the method of Weighted Average. The historical cost price includes, in addition to the purchasing cost, various expenses and fees incurred by the Company to receive the goods in a final way; such as, customs duties, transportation and insurance fees, bank formalities charges, which are eventually converted into Lebanese Pounds at the exchange rate prevailing at the date of the operation. As for the provision for the devaluation of the slow moving and depleted stock it will be fixed by the Company's Management according to the anciently of the stock and the impossibility to sell it. This provision is posted to the Comprehension Income Statement.

2.8 - Financial Fixed Assets

- Cash and Cash Equivalent

Cash and Cash Equivalent accounts include the cash on hand, the banks current and term deposit accounts maturing within 90 days or less, minus the overdraft accounts.

2.9 - Taxes and Duties

A - The Company is subject to the Following Taxes & Duties

Based on the provisions of the Income Tax Law, the Company is subject to the Tax on Profits at the rate of 17 % on its taxable results resulting from the operations of the Company in Lebanon after deduction of eventual losses of the previous three fiscal years.

The Company is equally subject to a tax of 10% on the profits accruing either from the disposal or the revaluation of assets. The Company deducts a tax equal to 10% on the distributed profits, and deduct a tax at the rate of 7.5 % on amounts representing services rendered by non-residents.

The Company collects Value Added Tax on its sales invoices and incurs same tax on its purchases to declare them on quarterly basis to the Ministry of Finance.

2.10 - Legal Reserve

Based on the Lebanese Code of Commerce the Company constitutes a Legal reserve by cutting 10% of its net profits after tax until this reserve reaches the third of the Capital.

Scrabble Entertainment Lebanon SARL

for the Year ended as at 18 September 2019

MOF# 2664615

Under Liquidation

3 - Risk Management

Within the usual performance of its activities, the Company is subject to some credit risks so far because it is relying on the credit sales which are exposed to the changes in the interest rate risks resulting from the availability of funds.

3.1 - Interests Risks

The Company is exposed to the risks of interest rates fluctuations with regards to the assets and liabilities connected with interests (bank deposits, overdraft, loans and facilities)

3.2 - Credit Risks

The Company provides services to a great number of clients. The Company attempts to minimize the credit risks on what concern the bank deposits by dealing with banks of good reputation, as well as by enforcing credit limits to the individual client and control the status of its accounts receivable. The credit risks do not exceed the amount stated for the financial assets in its Financial Position Statement.

Retail Sales:

Are settled in cash, by cheques or credit cards, or through bank facilities, and sometimes against bills.

3.3 - Liquidity Risk

The Company attempts to limit the risks of liquidity by relying of facilities provided either by banks or by shareholders.

3.4 - Currency Risk

Most of the Commercial Receivable and Payable Accounts are in US Dollars. The balances in US Dollars do not represent the major currency risks because the conversion rate of the US Dollar against the Lebanese Pound was stable for several years.

Scrabble Entertainment Lebanon SARL

for the Year ended as at 18 September 2019

MOF# 2664615

Under Liquidation

4 - New and amended IFRS adopted by the Company

The financial statements have been drawn up based on accounting standards, interpretations and amendments effective at 1 January 2018. The Company has adopted the following new and revised Standards and Interpretations issued by International Accounting Standards Board and the International Financial Reporting Interpretations Committee, which were effective for the current accounting period:

Amendments to IFRS 2, 'Share based payment' issued in June 2016 introduced a number of changes and clarifications affecting classification and measurement of share-based payment transactions. The amendment addresses three main areas: the effects of vesting conditions on the measurement of a cash-settled share-based payment transaction; the classification of a share-based payment transaction with net settlement features for withholding tax obligations; and classification from cash-settled to equity- settled.

Amendments to IFRS 4, 'Insurance Contracts' issued in September 2016 address concerns over the impact of IFRS 9 'Financial Instruments', where this will be implemented before the replacement of IFRS 4, which is still under development. An entity shall apply those amendments, which include permitting insurers that meet specified criteria to apply a temporary exemption from IFRS 9 and an overlay approach.

IFRIC 22, 'Foreign Currency Transactions and Advance Consideration' issued in December 2016 addresses how to determine the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration in a foreign currency.

Amendments to IAS 40, 'Investment Property' issued in December 2016 clarify the requirement to transfer a property to or from investment property when (and only when) there is a change in use. The amendments state that the property should meet (or cease to meet) the definition of investment property, and there should be evidence of the change in use (which means more than management's intention alone).

4 - New and amended IFRS adopted by the Company (conitnued)

Annual improvements to IFRSs (2014-2016 cycle) issued in December 2016 included the following:

Amendments to IAS 28, 'Investments in Associates and Joint Ventures', clarify that a venture capital organisation, or a mutual fund, unit trust and similar entities may elect, at initial recognition, to measure investments in an associate or joint venture at fair value through profit or loss separately for each associate or joint venture.

IFRS 1 deleted short-term exemptions covering transition provisions of IFRS 7, IAS 19 and IFRS 10 which are no longer relevant.

Except for IFRS 15 and IFRS 9, the management believes the adoption of the above and other amendments effective for the current accounting period has not had any material impact on the recognition, measurement, presentation and disclosure of items in the financial statements.

IFRS 9, 'Financial Instruments' outlines the recognition, measurement and derecognition of financial assets and financial liabilities, the impairment of financial assets and hedge accounting. Financial assets are to be measured at amortised cost, fair value through profit or loss or fair value through other comprehensive income, with an irrevocable option on initial recognition to recognise some equity financial assets at fair value through other comprehensive income. The impairment model in IFRS 9 moves to one that is based on expected credit losses rather than the IAS 39 incurred loss model. The derecognition principles of IAS 39, 'Financial Instrument: Recognition and Measurement' have been transferred to IFRS 9. The hedge accounting requirements have been liberalised from that allowed previously. The requirements are based on whether an economic hedge is in existence, with less restriction to prove whether a relationship will be effective than current requirements.

IFRS 16, 'Leases' is effective for annual periods beginning on or after 1 January 2019. The scope of IFRS 16 includes leases of all assets, with certain exceptions. IFRS 16 requires lessees to account for all leases under a single on-balance sheet model in a similar way to finance leases under IAS 17. The standard includes two recognition exemptions for lessees – leases of 'low-value' assets and short-term leases (i.e., leases with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments and an asset representing the right to use the underlying asset during the lease term. Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset. Lessor accounting is substantially unchanged from accounting under IAS 17. A lessee can choose to apply the standard using either a full retrospective or a modified retrospective transition approach. The standard's transition provisions permit certain reliefs. Early application is permitted, but not before an entity applies IFRS 15.

Scrabble Entertainment Lebanon SARL

for the Year ended as at 18 September 2019

MOF# 2664615 **Under Liquidation**

4 - New and amended IFRS adopted by the Company (Continued)

IFRS 17, 'Insurance Contracts' issued in May 2017 as replacement for IFRS 4. The standard sets out the requirements that a Company should apply in reporting information about insurance contracts it issues and reinsurance contracts it holds. The standard is effective for annual periods beginning on or after 1 January 2021.

IFRIC 23 'Uncertainty over Income Tax Treatment' issued in June 2017 clarifies how to apply the recognition and measurement requirements in IAS 12 'Income Taxes' when there is uncertainty over income tax treatments. IFRIC 23 is effective for annual periods beginning on or after 1 January 2019.

Amendments to IFRS 9, 'Prepayment Features with Negative Compensation' enable entities to measure certain prepayable financial assets with negative compensation at amortised cost. These assets, which include some loan and debt securities, would otherwise have to be measured at fair value through profit or loss. To qualify for amortised cost measurement, the negative compensation must be 'reasonable compensation for early termination of the contract' and the asset must be held within a 'held to collect' business model. The amendments are effective for annual periods commencing on or after 1 January 2019.

Amendments to IAS 19, 'Employee Benefits' clarify the accounting for defined benefit plan amendments, curtailments and settlements. The amendments are effective for annual periods commencing on or after 1 January 2019.

Annual Improvements to IFRS Standards (2015-2017) Cycle – The following improvements were finalised in December 2017 and are effective for annual periods beginning on or after 1 January 2019:

- IFRS 3 – clarified that obtaining control of a business that is a joint operation is a business combination achieved in stages.*
- IFRS 11 – clarified that the party obtaining joint control of a business that is a joint operation should not remeasure its previously held interest in the joint operation.*
- IAS 12 – clarified that the income tax consequences of dividends on financial instruments classified as equity should be recognised according to where the past transactions or events that generated distributable profits were recognised.*
- IAS 23 – clarified that if a specific borrowing remains outstanding after the related qualifying asset is ready for its intended use or sale, it becomes part of general borrowings.*

The Management believes the adoption of the above amendments is not likely to have any material impact on the recognition, measurement, presentation and disclosure of items in the financial statements for future periods.

Scrabble Entertainment Lebanon SARL

for the Year ended as at

18 September 2019

MOF# 2664615

Under Liquidation

Notes on the Financial Statements

(These Notes are considered as part of the Financial Statements)

	As at:	18/09/2019	31/12/2018
<u>Notes on the Statement of Financial Position</u>			
- LBP -			
A S S E T S		<u>2019</u>	<u>2018</u>
		-	-
<i>Accounts and Other Receivables</i>			
P 7.2	Customers Debtor Accounts & Bills	-	16,855,086
P 7	Total Operating Debtor Accounts	-	16,855,086
	Total Current Assets	-	16,855,086
	TOTAL ASSETS	-	16,855,086

Scrabble Entertainment Lebanon SARL

for the Year ended as at

18 September 2019

MOF# 2664615

Under Liquidation

Notes on the Financial Statements

OWNERS EQUITY & LIABILITIES		2019	2018
p11.1	Scrabble Entertainment JLT (4998 Shares)	4,998,000	4,998,000
p11.1	Pruthu Rajeash Shah (1 Share)	1,000	1,000
p11.1	Me Henri Najm (1 Share)	1,000	1,000
	Capital	5,000,000	5,000,000
Partners Equity			
P 11.1	Capital	5,000,000	5,000,000
P 11.5	Retained Earnings - Profits/(Losses)	(117,380,907)	(111,288,671)
P 11.6	Current Period Result - Profit / (Loss)	(22,841,113)	(6,092,236)
P 11	Total Owners' Equity	(135,222,020)	(112,380,907)
	Scrabble Entertainment - Dubai	127,476,851	121,490,824
P 14	Related Parties Creditor Accounts	127,476,851	121,490,824
Accounts and Other Payables			
P 15.8	Other Creditor & Regularisation Accounts	7,745,169	7,745,169
P 15	Total Creditor Accounts	7,745,169	7,745,169
	Total Current Liabilities	135,222,020	129,235,993
	Total Owners' Equity & Liabilities	-	16,855,086

Scrabble Entertainment Lebanon SARL

for the Year ended as at

18 September 2019

MOF# 2664615

Under Liquidation

Notes on the Financial Statements

Notes on the Statement of Comprehensive Income			
	- LBP -	2019	2018
<i>Sales</i>			
<i>Cost</i>			
<i>General and Administration Expenses</i>			
I 5.8	Experts & Consultants Fees	5,940,305	5,856,636
I 5.11	Other External Services	45,722	23,000
I 5	Total External Services	5,986,027	5,879,636
<i>Taxes and Related Charges</i>			
I 9	Total Charges	5,986,027	5,879,636
I 11	Operating Profit / (Loss)	(5,986,027)	(5,879,636)
<i>Financial Charges</i>			
I 13.5	Interest Due to Banks & Financial Estab.	-	212,600
I 13	Total Financial Charges	-	212,600
I 14	Net Financial Revenues / (Charges)	-	(212,600)
I 18	Net Result Before Tax	(22,841,113)	(6,092,236)
I 20	Net Result After Tax - Profits / (Losses)	(22,841,113)	(6,092,236)
I 21	Net Result After Net Tax - P / (L)	(22,841,113)	(6,092,236)