

Antoine H. M. Moussa

Certified Public Accountant

L.A.C.P.A : 1233

LEBANON OF TOMORROW

Independent auditor's report and Financial statements

for the year ended 31.12.2025

In USD

INDEPENDENT AUDITOR'S REPORT

To Lebanon Of Tomorrow Committee

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Lebanon Of Tomorrow as at December 31, 2025.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of the Company as at December 31, 2025, and (of) its financial performance for the year then ended in accordance with International Financial Reporting Standards(IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled our 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 Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with IFRSs 38, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. [Those charged with governance] are responsible for overseeing the Group's financial reporting process

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.



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As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the consolidated financial statements including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities and business activities within the Group to express an opinion on the consolidated financial statements.

We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We are required to 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.

We are also required to provide [those charged with governance] with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Antoine Habib Milan Moussa



Antoine H. M. Moussa
Certified Public Accountant

LEBANON OF TOMORROW
BALANCE SHEET AS AT DECEMBER 31/2025
U.S.D

ASSETS	NET VALUE 31.12.2025	NET VALUE 31.12.2024
GENERAL INSTALLATIONS	15,628.21	15,628.21
TRANSPORTATION EQUIPMENT	1,387.98	1,387.98
OFFICE & COMPUTER EQUIPMENT	38,898.55	38,898.55
FURNITURE	1,068.00	1,068.00
	56,982.74	56,982.74
AMORTIZATION	(11,633.43)	(10,554.43)
NET FIXED ASSETS	45,349.31	46,428.31
BANKS	621.11	1,466.24
CASH	23,546.90	10,579.40
FINANCIAL ACCOUNTS	24,168.01	12,045.64
TOTAL ASSETS	69,517.32	58,473.95

LEBANON OF TOMORROW
BALANCE SHEET AS AT DECEMBER 31/2025
U.S.D

LIABILITIES	VALUE 31.12.2025	VALUE 31.12.2024
BROUGHT FORWARD RESULTS	37,067.66	70,717.85
NET RESULT OF THE FINANCIAL PERIOD	20,457.66	(33,650.19)
PERSONNEL	5,048.82	4,947.96
SOCIAL SECURITY	1,354.09	13,631.53
TAXES AND DUTIES	130.11	367.80
OTHER PAYABLES	5,458.98	2,459.00
PAYABLE ACCOUNTS	11,992.00	21,406.29
TOTAL LIABILITIES	69,517.32	58,473.95

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08/07/2026



LEBANON OF TOMORROW
INCOME STATEMENT AS AT DECEMBER 31/2025
U.S.D

	VALUE 31.12.2025	VALUE 31.12.2024
DONATIONS	237,620.70	246,788.22
CONTRIBUTIONS	(78,415.20)	(111,635.65)
EXTERNAL SERVICES	(37,180.15)	(51,492.71)
PERSONNEL CHARGES	(97,026.23)	(81,329.54)
FEES & TAXES	(43.64)	(64.75)
AMORTIZATION & DEPRECIATION	(1,079.00)	(1,079.00)
FINANCIAL REVENUES	305.07	131.39
FINANCIAL CHARGES	(388.35)	(34,466.10)
FINANCIAL RESULT	(83.28)	(34,334.71)
OTHER NON OPERATING INCOME	771.62	0.08
OTHER NON OPERATING CHARGES	(4,107.16)	(502.13)
NON OPERATING RESULT	(3,335.54)	(502.05)
NET RESULT	20,457.66	(33,650.19)

