



His Majesty
King Hamad bin Isa Al Khalifa
King of Bahrain



His Royal Highness
Prince Khalifa bin Salman Al Khalifa
The Prime Minister



His Royal Highness
Prince Salman bin Hamad Al Khalifa
The Crown Prince and Deputy Supreme Commander
and First Deputy Prime Minister



الشركة البحرينية للترفيه العائلي ش.م.ب.

BAHRAIN FAMILY LEISURE COMPANY B.S.C.



KAZBAH
CATERING



الشركة البحرينية للترفيه العائلي ش.م.ب.
BAHRAIN FAMILY LEISURE COMPANY B.S.C.

BAHRAIN FAMILY LEISURE COMPANY B.S.C

Bahrain Family Leisure Company (BFLC) is a Bahraini Shareholding Company registered with Ministry of Industry and Commerce in the Kingdom of Bahrain. It is established on the guidelines of economic activities and the participation of the private and public sectors in Bahrain. The Company has obtained its Commercial Registration on 1994.

The company currently owns and operates restaurants in the Kingdom under the name of Cucina Italiana & franchise restaurant Bennigans. Both restaurants are considered to be a popular venue in the Bahrain tourism industry today.

Widely renowned with locations around the world, Bennigan's restaurant in Al Safir Hotel in Juffair has a choice of delightful meals to suit every palate and is open daily for breakfast, lunch and dinner. The menu features something for everyone, great sized portions, taste, and value for money guaranteed. Bennigan's is the perfect place to blow off steam, catch a game, listen to a live band, celebrate or just chill with friends. To bring that atmosphere closer to home, Bennigan's home delivery offers a full menu direct to your door step.

There really is no better way to describe Cucina Italiana, a restaurant newly launched in Juffair alongside Bennigan's, than 'truly unique'. With an unshakable passion for the Italian lifestyle from the cuisine to its décor and even their culture like never seen before, this bistro brings class and style to casual dining. Cucina Italiana takes great pride in delivering the highest quality menu prepared with only the freshest and finest hand-picked ingredients, making the dishes nothing less than delicious. All dishes are made from fresh vegetables, succulent meat, hand-tossed dough and superior-quality tomato sauce and served with genuine Italian passion, bursting with true flavours of Italy in every mouthful. Cucina Italiana is a place you can walk into with your family, colleagues and friends and have a delicious dish of pasta, finest and tastiest wood fired pizza, a concoction of beverages and truly Italian espressos, lattes and cappuccinos made by trained barista's.

VISION / MISSION / VALUES

Vision

BFLC will be the industry leader and outperform its competition by creating a dynamic, entrepreneurial, high growth business that can seize local opportunities.

Mission

BFLC will develop, operate and grow highly successful restaurants, catering operations and hospitality venues. We will out-perform our competitors by exceeding our guest expectations at every stage of their visit and beyond. Our fundamental thoughts must always center on our guests and we will strive to deliver an experience rather than a meal to each and every person entering our venues.

- We will sell a delicious and remarkable product with a commitment to quality, presentation and quality ingredients. The food and drinks we sell will each be carefully considered, researched and engineered to delight our guests.
- Consistently providing our guests with return worthy service by adopting a culture of warm, gracious, efficient, knowledgeable, professional and genuine hospitality.
- To create and maintain operations that are comprehensive, exceptional in their attention to every detail and have employees who take pride in their role.
- We will pay meticulous attention to controlling costs without affecting quality and work with the guest in mind in order to achieve profits.
- To provide all employees with a friendly, cooperative and rewarding environment which encourages long- term, satisfying, growth employment. We will hire smartly, train diligently and become an industry leader in the way we educate each member of the team.
- Recognising that our people are the heart of the business, we will strive to encourage a culture of co-operation, understanding and mutual respect.
- Our commitment to our guest will mean that our business will never become stagnant and the team will innovate, develop and progress the business at every level.

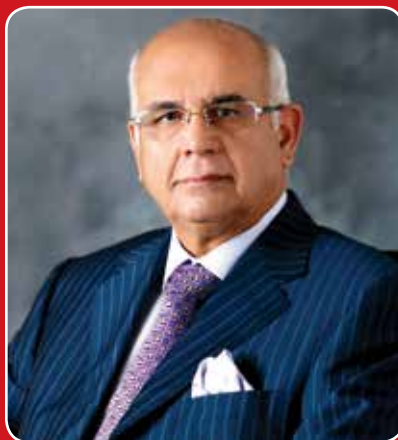
Guiding Principles

- The guest is our business and the business is our guest.
- Our first response to our guests or colleagues will always be Yes.
- We are a dynamic workforce who will always assist each other and therefore we will never say "It's not my job".
- We are all brand ambassadors for the company.
- Each day "Choose your mood" and to remember we can positively or negatively effect a persons day.

THE BOARD OF DIRECTORS



Abdul Latif K. Al-Aujan
Chairman of the Board



Aqeel Raees
Vice-Chairman and
Managing Director



Sharif Mohammed Ahmadi
Director



Adel Salman Kanoo
Director



Bashar Mohammed Ali Alhassan
Director



Garfield Jones
Director



Suresh Surana
Director

OUR MANAGEMENT TEAM



Greg Powell
Acting General Manager



Pauly K T
Financial Controller



Sunny Mathias
Restaurant Manager
Bennigan's



Mary Rose Moreno
Restaurant Manager
Cucina

Dear Shareholders,

On behalf of the Board of Directors, I have the pleasure in submitting the Annual Report and the consolidated financial statements of Bahrain Family Leisure Company BSC for the year ended 31 December, 2015.

Bennigan's Restaurant

Bennigans has shown continued growth compared to last year in terms of revenue and Gross Operating Profit. I am glad to inform you that Bennigans restaurant received "Best North American Restaurant Award" by City Bank and Fact Magazine for the year 2015. Considering the popularity of Bennigans restaurant, we are considering to open a second Bennigans in Block 338.

Cucina Italiana Restaurant

Cucina has performed better than last year with a growth year on year. The popularity of Cucina can be noticed by its number one ranking on TripAdvisor in the month of December and with an increased footfall. The 3rd edition of Cucina's popular Masterchef competition is well under way, bigger and better than last year - each episode will be filmed and aired on Bahrain TV as the competition is progressing. This promotional showcase event really attracts the crowds and will be widely covered in most media publications and newspapers.

Considering the Cucina restaurant popularity; we also seek opening a second outlet in block 338 and a plan to have a QSR (Quick Service Restaurant) in one of the malls. Once we get these two restaurants operational then we envisage creating a home-grown Cucina franchise which can be exported around the Middle East

Bayti Restaurant

Bayti was an innovative new take on Middle Eastern cuisine unfortunately due to the onset of road access difficulties which led to a drastic drop in business levels we took the decision to utilize the space for the relocation of the company's corporate office in addition to using the restaurant's kitchen for the outdoor catering services provided by the company until we reach a favourable agreement with the Municipality & Roads Authority about the appropriate solution to enable the public to access the location in order for us to restart the restaurant's operation.

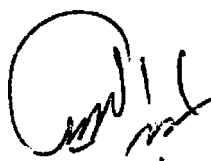
We are currently looking at QSR opportunities for the Bayti brand.

Currently we are seeking sites for new projects in line with our approved strategic plan which we hope to expand the Company. Additionally, significant steps have been taken to reduce the Company's overheads with the relocation and resizing of the corporate office, leading the Board of Directors to feel confident that the Company is moving in the right direction.

Acknowledgement

On behalf of the shareholders of Bahrain Family Leisure Company B.S.C., the Board of Directors would like to express our sincere gratitude and appreciation to H.M. King Hamad Bin Isa Al Khalifa, H.R.H. Prince Khalifa Bin Salman Al Khalifa, the Prime Minister, H.R.H. Prince Salman Bin Hamad Al Khalifa, the Crown Prince and Commander in Chief of the Bahrain Defense Force, the Ministers, Undersecretaries, Directors and Heads of Government Departments, for the immeasurable interest, guidance and encouragement accorded to Bahrain Family Leisure Company B.S.C. The sentiments are also extended to our clients, patrons and most of all the people of Bahrain. We thank you for your continued support, trust and confidence as we strive for progress. The Board would also like to express their appreciation to the shareholders and Bankers of the Company for their continued support.

The success of the Company would not have been possible without the hard work and dedication of the management and staff. The Board of Directors join me in extending our appreciation to the Company Management and everyone who has done their part in producing the best possible results in the year 2015. We are privileged to have such a committed and capable team and are confident that this team will continue to produce the best possible results in 2016.



Abdul Latif Khalid Al Aujan
Chairman



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ADMINISTRATION AND CONTACT DETAILS

Commercial registration no.	32196-01 obtained on 13 July 1994 32196-04 obtained on 5 August 2000 32196-05 obtained on 27 June 2001 32196-06 obtained on 21 November 2004 32196-07 obtained on 25 March 2006 32196-13 obtained on 21 August 2011 32196-14 obtained on 9 September 2014	
Directors	Mr. Abdul Latif Khalid Al Aujan Mr. Aqeel Raees Mr. Adel Salman Kanoo Mr. Bashar Mohammed Ali Alhassan Mr. Sharif Mohammed Ahmadi Mr. Garfield Jones Mr. Suresh Surana	Chairman Vice-Chairman and Managing Director Director Director Director Director Director
Nominating and remuneration committees	Mr. Abdul Latif Khalid Al Aujan Mr. Adel Salman Kanoo Mr. Sharif Mohammed Ahmadi Mr. Suresh Surana	Chairman
Audit committee	Mr. Suresh Surana Mr. Bashar Mohammed Ali Alhassan Mr. Garfield Jones	Chairman
Corporate governance committee	Mr. Adel Salman Kanoo Mr. Aqeel Raees Mr. Sharif Mohammed Ahmadi Mr. Suresh Surana	Chairman
Executive Committee	Mr. Aqeel Raees Mr. Adel Salman Kanoo Mr. Sharif Mohd Ahmadi Mr. Garfield Jones	Chairman
Registered office	Gulf Executive Offices 10 th Floor, Block No. 338 Adliya, PO Box 11612, Manama, Kingdom of Bahrain	
Registrars	Karvy Computershare W.L.L. PO Box 514, Manama, Kingdom of Bahrain	
Bankers	National Bank of Bahrain Bank of Bahrain and Kuwait	
Auditors	BDO 17th Floor, Diplomat Commercial Office Tower PO Box 787, Manama, Kingdom of Bahrain	



CORPORATE GOVERNANCE REPORT

(i) Board, Board Members and Management

Board and Directors' Responsibilities

The Board of Directors is accountable to shareholders for the proper and prudent investment and preservation of shareholder interests. The Board's role and responsibilities include but not limited to:

- Monitoring the overall business performance
- Monitoring management performance and succession plan for senior management
- Monitoring conflicts of interest and preventing abusive related party transactions
- Accurate preparation of the end of year financial statements
- Convening and preparing the shareholders' meeting
- Recommend dividend payable to shareholders and ensure its execution
- Adapt, implement and monitor compliance with the Company's code of ethics
- Review the Company's objectives and policies relating to social responsibilities
- Select, interview and appoint General Manager and other selected members of the executive management

In this respect, the directors remain individually and collectively responsible for performing all Board of Director's tasks.

Material transactions requiring board approval

The following material transactions require board review, evaluation and approval:

- The Company strategy
- The annual budget
- Major resource allocations and capital investments
- Management responsibilities and training, development and succession plan for senior management.

Election system of directors and termination process

Election/re-election of board members takes place every three years at the meeting of the shareholders.

Termination of a board member's mandate usually occurs by dismissal at the meeting of the shareholders or by the member's resignation from the board of Directors.

Directors trading of company shares

The directors did not trade in any shares during the year ended 31 December 2015.

Code of conduct and procedures adopted by the Board for monitoring compliance

The Board and the Company's employees are expected to maintain the highest level of corporate ethics and personal behaviour. The Company has established a Code of Conduct which provides an ethical and legal framework for all employees in the conduct of its business. The Code of Conduct defines how the Company relates to its employees, shareholders and the community in which the Company operates.

The board of directors has adopted code of Business conduct and a Company Whistleblower policy to monitor compliance with Company's ethics.

The Code of Conduct provides clear directions on conducting business internationally, interacting with governments, communities, business partners and general workplace behaviour having regard to the best practice corporate governance models. The Code of Conduct sets out a behavioural framework for all employees in the context of a wide range of ethical and legal issues. The Code of Conduct will be published in the 'Corporate Governance' section of the Company's website.

The Board of Directors consists of 7 members as of 31 December 2015. The Board was elected in March 2013 for a period of 3 years.



(i) Board, Board Members and Management (continued)

The following table summarizes the information about the profession and business title of the current Board members;

	Name of Board Member	Profession	Business Title	Executive / non executive Independent / non independent	Experience in years	Qualification
1	Mr. Abdul Latif Khalid Al Aujan	Businessman	Chairman	Non Executive / Independent	46	University Degree in Commerce - England
2	Mr. Aqeel Raees	CEO/ Board Member Gulf Hotels Group	Vice-Chairman/ Managing Director	Executive / Non Independent	41	College Diploma in Catering and Hotel Management from Brighton Technical College in London - England
3	Mr. Adel Salman Kanoo	Businessman	Director	Non Executive / Independent	31	Master Degree in Business Administration and MSC Air Transport Management.
4	Mr. Bashar Mohd Alhasan	Businessman	Director	Non Executive / Independent	38	Bachelor Degree - Economics
5	Mr. Sharif Mohd Ahmadi	Businessman	Director	Non Executive / Independent	38	Bachelor Degree - Electrical Engineering
6	Mr. Garfield Jones	Deputy CEO Gulf Hotels Group	Director	Executive / Non Independent	34	HCIMA Part B Professional Qualification
7	Mr. Suresh Surana	CFO Gulf Hotels Group	Director	Executive / Non Independent	36	Commerce Graduate & Chartered Accountant from India (ICAI)

CORPORATE GOVERNANCE REPORT

	Name of board member	Number of directorships in listed companies
1	Mr. Abdul Latif Khalid Al Aujan	Nil
2	Mr. Aqeel Raees	One
3	Mr. Adel Salman Kanoo	Nil
4	Mr. Bashar Mohd Alhasan	Nil
5	Mr. Sharif Mohd Ahmadi	Nil
6	Mr. Garfield Jones	Nil
7	Mr. Suresh Surana	Nil

The Company should hold a minimum of 4 Board meetings during each year. During the year ended 31 December 2015, 7 Board meetings were held. The following table summarises the information about Board of Directors meeting dates and attendance of directors at each meeting:

	Names of Directors Present	25-Jan	23-Feb	2-Apr	11-May	13-Jul	2-Nov	1-Dec
1	Mr. Abdul Latif Khalid Al Aujan	✓	✓	✓	✓	✓	✓	✓
2	Mr. Aqeel Raees	✓	✓	✓	✓	✓	✓	✓
3	Mr. Adel Salman Kanoo	✓	×	×	✓	✓	✓	✓
4	Mr. Bashar Mohd Alhasan	✓	✓	✓	✓	✓	✓	✓
5	Mr. Sharif Mohd Ahmadi	✓	✓	✓	✓	✓	✓	✓
6	Mr. Garfield Jones	✓	✓	✓	✓	✓	✓	✓
7	Mr. Suresh Surana	✓	✓	✓	✓	✓	✓	✓

Total sitting fee paid to the board amounted to BD19,500.



CORPORATE GOVERNANCE REPORT

The following table summarises the information about the profession and business title of each of the Executive Management:

Name of Executive Member	Designation	Profession	Business title	Experience	Qualification
Mr. Greg Powell	Acting General Manager	Administration	AGM	25	Hotel Management
Mr. K T Pauly	Financial Controller	Administration	FC	32	Commerce Graduate

The total remuneration paid to the executive management during 2015 amounted to BD 39,120.

(ii) Committees

The following table summarises the information about Board Committees, their members and objectives:

<u>Audit Committee</u>	Reviews the internal audit program and internal control system, considers major findings of internal audit reviews, investigations and managements response. Ensures coordination among the internal and external auditors.	Mr. Suresh Surana	Executive / Non Independent
		Mr. Bashar Mohd Alhasan	Non-Executive / Independent
		Mr. Garfield Jones	Executive / Non Independent

The Company should hold a minimum of 4 Audit committee meetings during each year. During the year ended 31 December 2015, 4 Audit committee meetings were held. The following table summarizes the information about committee meeting dates and attendance of directors at each meeting:

Names of Directors Present	22 February	10 May	12 July	1 November
1 Mr. Suresh Surana	✓	✓	✓	✓
2 Mr. Bashar Mohd Alhasan	✓	✓	✓	✓
3 Mr. Garfield Jones	✓	✓	✓	✓

Total sitting fee paid to the Audit Committee members during 2015 amounted to BD3,200.

CORPORATE GOVERNANCE REPORT

Nominating Committee	Identify persons qualified to become members of the board of directors and senior executive management of the company, with the exception of the appointment of internal auditors. Determine the appropriate size and composition of the Board and committees of the board. Making recommendations to the board on the removal and appointment of directors. Developing a succession plan for the Board and senior management and regularly reviewing the plan.	Mr. Abdul Latif Khalid Al Aujan	Non-Executive / Independent
		Mr. Adel Salman Kanoo	Non-Executive / Independent
Remuneration Committee	Review, recommend and determine remuneration and incentive policies for the board of directors and senior management, having regard to prevailing market rates for similar roles and making them as attractive so as to retain and attract quality people to run the Company successfully.	Mr. Sharif Mohd Ahmadi	Non-Executive / Independent
		Mr. Suresh Surana	Executive / Non Independent

The Company should hold a minimum of 2 Nominating and Remuneration committee meetings during each year. During the year ended 31 December 2015, 2 Nominating and Remuneration committee meetings were held. The following table summarizes the information about committee meeting dates and attendance of directors at the meeting:

Names of Directors Present		11-May	2-November
1	Mr. Abdul Latif Khalid Al Aujan	✓	✓
2	Mr. Adel Salman Kanoo	✓	✓
3	Mr. Sharif Mohd Ahmadi	✓	✓
4	Mr. Suresh Surana	✓	✓

Total remuneration paid to the Nominating & Remuneration Committee members during 2015 amounted BD2,100 as basic fee.



CORPORATE GOVERNANCE REPORT

Corporate Governance Committee	Corporate governance committee is an internal system that encompasses policies, processes, people, and which makes sure the needs of shareholders and other stakeholders are met in full. This will be accomplished by directing and controlling managing activities using good business practices, objectivity, accountability and integrity. Corporate Governance Committee implements Corporate Culture of the organization, commitment of the board and senior management towards the corporate governance framework and approach of Company to adhere to the code as integrity program rather than as compliance program.	Mr. Adel Salman Kanoo	Non-Executive / Independent
		Mr. Aqeel Raees	Executive / Non Independent
		Mr. Sharif Mohd Ahmadi	Non-Executive / Independent
		Mr. Suresh Surana	Executive / Non Independent

The Company should hold a minimum of 2 Corporate Governance committee meetings during each year. During the year ended 31 December 2015, 2 Corporate Governance committee meetings were held. The following table summarizes the information about committee meeting dates and attendance of directors at each meeting; total remuneration paid to the Committee amounted BD2,100.

Names of Directors Present		9-March	24-November
1	Mr. Adel Salman Kanoo	✓	✓
2	Mr. Aqeel Raees	✓	✓
3	Mr. Sharif Mohd Ahmadi	✓	✓
4	Mr. Suresh Surana	✓	✓

CORPORATE GOVERNANCE REPORT

<u>Executive Committee</u>	The Executive Committee shall be appointed by the Board and shall consist of Chairman and minimum two members of the Board. The Executive Committee shall act on behalf of the Board of Directors to determine matters which, in the judgement of the Chairman of the Board, do not warrant convening a special meeting of the Board but should not be postponed until the next scheduled meeting of the Board.	Mr. Aqeel Raees	Executive / Non Independent
		Mr. Adel Salman Kanoo	Non-Executive / Independent
		Mr. Sharif Mohd Ahmadi	Non-Executive / Independent
		Mr. Garfield Jones	Executive / Non Independent

During the year ended 31 December 2015, 2 Executive committee meetings were held. The following table summarizes the information about committee meeting dates and attendance of directors at each meeting; total remuneration paid to the Committee amounted to BD3,700.

Names of Directors Present		29-June	18-October
1	Mr. Aqeel Raees	✓	✓
2	Mr. Adel Salman Kanoo	✓	✓
3	Mr. Sharif Mohd Ahmadi	✓	✓
4	Mr. Garfield Jones	✓	✓



CORPORATE GOVERNANCE REPORT

(iii) Corporate Governance

Corporate governance code

The Board and the Company's employees are expected to maintain the highest level of corporate ethics and personal behaviour. The Company has established a Code of Conduct which provides an ethical and legal framework for all employees in the conduct of its business. The Code of Conduct defines how the Company relates to its employees, shareholders and the community in which the Company operates. The board of directors has adopted the code of Business Conduct and a whistleblower policy to monitor compliance with Company's ethics.

Changes to the Company corporate governance guidelines

None

Compliance with the corporate governance code

"The Board of directors has adopted the corporate governance code and whistleblower policy to monitor compliance with company ethics".

The Code of Conduct provides clear directions on conducting business internationally, interacting with governments, communities, business partners and general workplace behaviour having regard to the best practice corporate governance models. The Code of Conduct sets out a behavioural framework for all employees in the context of a wide range of ethical and legal issues. The Code of Conduct will be published in the 'Corporate Governance' section of the Company's website".

Conflict of interest:

In 2015, no instances of conflict of interest have arisen. In the instance of a conflict of interest arising as a result of any business transaction or any type of resolution to be taken, the concerned Board member shall refrain from participating at the discussion of such transaction or resolution to be taken. In this respect, BFLC board members usually inform the board of a potential conflict of interest prior to the discussion of any transaction or resolution. The board member(s) concerned would also refrain from voting in any instance where a conflict of interest shall arise.

Evaluation of board and chairman performance

This is discussed in the Annual General Meeting and will also be taken up as Part of Corporate Governance Code.

Means of communication with shareholders and investors

The Company is committed to providing relevant and timely information to its shareholders in accordance with its continuous disclosure obligations under the Corporate Governance Code.

CORPORATE GOVERNANCE REPORT

Information is communicated to shareholders through the distribution of the Company's Annual Report and other communications. All releases are posted on the Company's website and released to the shareholders in a timely manner.

The Company secretary is responsible for communications with the shareholders and ensuring that the Company meets its continuous disclosure obligations.

Management of principal risks and uncertainties faced by the Company

The board as a whole and management are assessing the risk from time to time. Board of directors discuss and take proper measures for risks faced by the Company.

Review of internal control processes and procedures

The review of Internal control process and procedures is performed regularly by the Company's internal auditors to ensure efficiency.

Signed on behalf of the Board:



Abdul Latif Khalid Al Aujan
Chairman



Aqeel Raees
Vice Chairman and Managing Director

14 February 2016



INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF BAHRAIN FAMILY LEISURE COMPANY B.S.C.

Report on the financial statements

We have audited the accompanying financial statements of Bahrain Family Leisure Company B.S.C. ("the Company"), which comprise the statement of financial position as at 31 December 2015, the statement of profit or loss and other comprehensive income, the statement of changes in shareholders' equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management responsibility for the financial statements

The management is responsible for the preparation and fair presentation of these 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.

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 relevant 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 risks 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 management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2015, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Report on other legal and regulatory requirements

Further, as required by the Bahrain Commercial Companies Law, Decree Number 21 of 2001, we report that:

- (1) we have obtained all the information we considered necessary for the purpose of our audit;
- (2) the Company has carried out stock taking in accordance with recognised procedures, has maintained proper books of account and the financial statements are in agreement therewith; and
- (3) the financial information included in the directors' report is consistent with the books of account of the Company.

In addition, we report that nothing has come to our attention which causes us to believe that the Company has breached any of the applicable provisions of the Bahrain Commercial Companies Law, Decree Number 21 of 2001, the Central Bank of Bahrain (CBB) Rule Book (or applicable provisions of Volume 6) or of its Memorandum and Articles of Association, which would materially affect its activities, or its financial position as at 31 December 2015.

BDO

Manama, Kingdom of Bahrain
14 February 2016



STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

	Notes	2015	2014
ASSETS			
Non-current assets			
Property, plant and equipment	5	466,296	569,160
Capital work-in-progress	6	-	260
Intangible assets	7	10,973	21,125
Financial assets at fair value through profit or loss	8	5,954,607	7,100,073
		6,431,876	7,690,618
Current assets			
Inventories	9	14,832	21,167
Prepayments and other receivables	10	66,729	69,838
Cash and cash equivalents	11	369,953	173,388
		451,514	264,393
Total assets		6,883,390	7,955,011
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital	12	4,000,000	4,000,000
Statutory reserve	13	677,576	677,576
Capital reserve	14	68,245	68,245
Retained earnings		2,146,354	3,212,427
Treasury shares	12	(400,000)	(400,000)
Total equity		6,492,175	7,558,248
Non-current liabilities			
Employees' terminal benefits	15	53,581	58,027
Current liabilities			
Trade and other payables	16	337,634	338,736
Total liabilities		391,215	396,763
Total equity and liabilities		6,883,390	7,955,011

These financial statements, set out on pages 14 to 42, were approved and authorised for issue by the Board of Directors on 14 February 2016 and signed on their behalf by:



Abdul Latif Khalid Al Aujan
Chairman



Aqeel Raees
Vice Chairman and Managing Director



STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

	Notes	2015	2014
Operating income	17	1,278,830	1,293,300
Operating costs	18	(1,107,117)	(1,270,542)
Operating gross profit		171,713	22,758
Other income	19	236,315	218,914
		408,028	241,672
Expenses			
Staff costs		(131,856)	(155,488)
General and administrative expenses		(65,896)	(62,445)
Selling and advertising expenses		(69,858)	(80,533)
Depreciation on property, plant and equipment	5	(20,273)	(21,948)
Amortisation of intangible assets	7	(10,152)	(59,613)
Directors' sitting fee		(30,600)	(20,200)
Total expenses		(328,635)	(400,227)
Profit / (loss) from operations		79,393	(158,555)
Unrealised fair value (loss)/gain on financial assets at fair value through profit or loss	8	(1,145,466)	2,136,851
Net(loss)/profit and other comprehensive (loss)/ income for the year		(1,066,073)	1,978,296
Basic and diluted (loss) / earnings per share	20	Fills (29.61)	Fills 54.95

These financial statements, set out on pages 14 to 42, were approved and authorised for issue by the Board of Directors on 14 February 2016 and signed on their behalf by:

Abdul Latif Khalid Al Aujan
Chairman

Aqeel Raees
Vice Chairman and Managing Director

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahraini Dinars)

	Share capital	Statutory reserve	Capital reserve	Retained earnings	Treasury shares	Total
At 31 December 2013	4,000,000	479,746	68,245	1,431,961	(400,000)	5,579,952
Net profit and other comprehensive income for the year	-	-	-	1,978,296	-	1,978,296
Transferred to statutory reserve (Note 13)	-	197,830	-	(197,830)	-	-
At 31 December 2014	4,000,000	677,576	68,245	3,212,427	(400,000)	7,558,248
Net profit and other comprehensive loss for the year	-	-	-	(1,066,073)	-	(1,066,073)
At 31 December 2015	4,000,000	677,576	68,245	2,146,354	(400,000)	6,492,175



STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

	Notes	2015	2014
Operating activities			
Net (loss) / profit for the year		(1,066,073)	1,978,296
Adjustments for:			
Depreciation on property, plant and equipment	5	129,195	122,347
Unrealised fair value loss/(gain) on financial assets at fair value through profit or loss	8	1,145,466	(2,136,851)
Amortisation of intangible assets	7	10,152	59,613
Capital work-in-progress written-off	18	260	64,194
Interest income	19	(1,034)	(1,951)
Dividend income	19	(229,046)	(190,886)
Profit on disposal of property, plant and equipment	19	(49)	(1,821)
Realised gain on sale of financial assets at fair value through profit or loss	19	-	(18,407)
Changes in operating assets and liabilities:			
Inventories		6,335	785
Prepayments and other receivables		3,109	20,072
Trade and other payables		1,662	30,368
Employees' terminal benefits, net		(4,446)	9,528
Net cash used in operating activities		(4,469)	(64,713)
Investing activities			
Purchase of property, plant and equipment	5	(27,007)	(240,212)
Proceeds from disposal of property, plant and equipment		725	5,416
Proceeds from sale of financial assets at fair value through profit or loss		-	18,407
Additions to capital work-in-progress	6	-	(25,886)
Additions to intangible assets	7	-	(2,500)
Interest received	19	1,034	1,951
Dividend received	19	229,046	190,886
Net cash provided by/(used in) investing activities		203,798	(51,938)
Net increase/(decrease) in cash and cash equivalents		199,329	(116,651)
Cash and cash equivalents, beginning of the year		118,689	235,340
Cash and cash equivalents, end of the year	11	318,018	118,689

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

1 Organisation and activities

Bahrain Family Leisure Company B.S.C. ("the Company") is a Bahraini public shareholding company registered with the Ministry of Industry and Commerce in the Kingdom of Bahrain. The Company obtained its commercial registration number 32196 on 13 July 1994.

The registered office of the Company is in the Kingdom of Bahrain.

The principal activities of the Company are operating restaurants, providing services related to family entertainment, supply of amusement related equipment and investing in businesses with similar objectives to those of the Company.

Until 2011, the Company operated two franchise restaurants, one under the name of "Ponderosa Steakhouse" and other under the name of "Bennigan's Restaurant". In 2012, the Company established a new restaurant under the name of "Cucina Italiana" and also started catering service under the name "Kazbah Catering". In 2014, "Ponderosa Steakhouse" has been closed and a new restaurant was opened under the name of "Bayti". In 2015, "Bayti" operations has been discontinued, however, its commercial registration is still active.

Name and status of the divisions

Name	Commercial registration number	Status
Bahrain Family Leisure Company	32196-01	Active
Kazbah	32196-04	Active
Kids Fun	32196-06	Active
Bennigan's	32196-07	Active
Cucina Italiana	32196-13	Active
Bayti	32196-14	Active



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

2 Basis of preparation

Statement of compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standards ("IFRS") as promulgated by the International Accounting Standards Board ("IASB"), interpretations issued by the International Financial Reporting Interpretations Committee ("IFRIC"), and in conformity with the Bahrain Commercial Companies Law, the Central Bank of Bahrain (CBB) Rule Book (applicable provisions of Volume 6) and CBB directives, regulations and associated resolutions, rules and procedures of the Bahrain Bourse.

Basis of presentation

The financial statements have been prepared using the going concern assumption under the historical cost convention except for investments classified as financial assets at fair value through profit or loss which are recorded at their fair market values at the statement of financial position date.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4.

The functional and presentation currency of the Company is Bahrain Dinars (BD).

Improvements/amendments to IFRS 2010/2012 and 2011/2013 cycle

Improvements/amendments to IFRS issued in 2010/2012 and 2011/2013 cycle contained numerous amendments to IFRS that the IASB considers non-urgent but necessary. 'Improvements to IFRS' comprise amendments that result in accounting changes to presentation, recognition or measurement purposes, as well as terminology or editorial amendments related to a variety of individual IFRS standards. The amendments are effective for the Company's annual audited financial statements beginning on or after 1 January 2015 with earlier adoption permitted. No material changes to accounting policies are expected as a result of these amendments.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Standards, amendments and interpretations effective and adopted in 2015

The following new standards, amendment to existing standards or interpretations to published standards are mandatory for the first time for the financial year beginning 1 January 2015 and have been adopted in the preparation of the financial statements:

Standard or Interpretation	Title	Effective for annual periods beginning on or after
IFRS 13	Fair value measurement	1 July 2014

Standards, amendments and interpretations issued and effective in 2015 but not relevant

The following new standards, amendments to existing standards and interpretations to published standards are mandatory for accounting periods beginning on or after 1 January 2015 or subsequent periods, but are not relevant to the Company's operations:

Standard or Interpretation	Title	Effective for annual periods beginning on or after
IAS 16	Property, plant and equipment	1 July 2014
IAS 19	Employee benefits	1 July 2014
IAS 24	Related party disclosures	1 July 2014
IAS 38	Intangible assets	1 July 2014
IAS 40	Investment property	1 July 2014
IFRS 1	First time adoption of international financial reporting standards	1 July 2014
IFRS 2	Share based payments	1 July 2014
IFRS 3	Business combinations	1 July 2014
IFRS 8	Operating segments	1 July 2014



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Standards, amendments and interpretations issued but not yet effective in 2015

The following IFRS and IFRIC interpretations issued/revised as at 1 January 2015 or subsequent periods have not been early adopted by the Company's management:

Standard or Interpretation	Title	Effective for annual periods beginning on or after
IAS 1	Presentation of financial statements	1 January 2016
IAS 16	Property, plant and equipment	1 January 2016
IAS 19	Employee benefits	1 January 2016
IAS 34	Interim financial reporting	1 January 2016
IAS 38	Intangible assets	1 January 2016
IAS 41	Investment property	1 January 2016
IFRS 7	Financial instruments – Disclosures	1 January 2016
IFRS 9	Financial Instruments	1 January 2018
IFRS 11	Joint arrangements	1 January 2016
IFRS 14	Regulatory deferral accounts	1 January 2016
IFRS 15	Revenue from contracts with customers	1 January 2018

There would have been no change in the operational results of the Company for the year ended 31 December 2015 had the Company early adopted any of the above standards applicable to the Company except for IFRS 9 "Financial Instruments", the impact of which is being assessed by the Company.

Early adoption of amendments or standards in 2015

The Company did not early-adopt any new or amended standards in 2015.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

3 Significant accounting policies

A summary of the significant accounting policies adopted in the preparation of these financial statements is set out below. These policies have been consistently applied to all the years presented, unless stated otherwise.

Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation. Cost includes all costs directly attributable to bringing the asset to working condition for its intended use.

Depreciation is calculated on the straight-line basis to write-off the cost of property, plant and equipment to their estimated residual values over their expected economic useful lives as follows:

Buildings on leasehold land	20 years or the lease period, whichever is less
Kitchen equipment	3-7 years
Furniture, fixtures and office equipment	5 years
Motor vehicles	3 years

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written-down immediately to its recoverable amount.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining net profit.

Repairs and renewals are charged to the statement of profit or loss and other comprehensive income when they are incurred.

Capital work-in-progress

Capital work-in-progress represents expenditure incurred in setting up new commercial facilities which are capitalised and depreciated when they are put to commercial use. Depreciation on capital work-in-progress is not charged until such time as these assets are completed and transferred to the respective category of property, plant and equipment.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

Intangible assets

Intangible assets consist of fees paid for the acquisition of franchise rights and area development costs. The intangible assets with a finite useful life are capitalised and amortised using the straight-line method over the term of the franchise.

The carrying value of franchise rights is reviewed for impairment annually when the asset is not yet in use or more frequently when an indicator of impairment arises during the reporting year indicating that the carrying value may not be recoverable.

Financial assets

The Company classifies its financial assets at fair value through profit or loss and loans and receivables. This classification depends on the purpose for which the asset is acquired.

a. Financial assets at fair value through profit or loss

All investments in equity instruments and contracts on those instruments are measured at fair value. Assets in this category are included in non-current assets unless management has the express intention of holding the investment for less than 12 months from the statement of financial position date, or unless they will need to be sold to raise operating capital, in which case they are included in current assets.

All purchases and sales of investments are recognised on the trade date, which is the date that the Company commits to purchase or sell the asset. Cost of purchase includes transaction costs. Investments are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Company has substantially transferred all the risks and rewards of ownership.

Financial assets at fair value through profit or loss are subsequently re-measured at their fair values and any changes in fair values of such investments, subsequent to initial recognition, are included in the statement of profit or loss and other comprehensive income.

b. Loans and receivables

These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers (e.g. trade receivables), but also incorporate other types of contractual monetary asset. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

The Company's loans and receivables comprise other receivables and cash and cash equivalents in the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Other receivables

Other receivables are carried at their anticipated realisable values. An allowance is made for impaired other receivables based on a review of all outstanding amounts at the year-end.

Cash and cash equivalents

For the purpose of the cash flows statement, cash and cash equivalents comprise cash on hand and bank balances.

Financial liabilities

The financial liabilities of the Company consist of trade and other payables. These financial liabilities are initially recognised at fair value and are subsequently re-measured at amortised cost using the effective interest method.

Trade and other payables

Trade payables and other payables are recognised for amounts to be paid in the future for goods or services received, whether billed by the supplier or not.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost, which is determined on the first in first out basis, comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Net realisable value is the estimate of the selling price in the ordinary course of business net of selling expenses. Where necessary, an allowance is made for obsolete, slow-moving and defective inventories. The stock is counted and verified on a monthly basis. The differences, if any, are updated in the system. The old/perishable items are written off on a periodic basis.

Share capital

Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's ordinary shares are classified as equity instruments.

Treasury shares

Shares of the Company re-acquired at the statement of financial position date are designated as treasury shares until these are reissued or cancelled. The nominal value of the treasury shares is shown as a deduction from reserves with the difference between the nominal value of the shares and the purchase price being adjusted against the capital reserve. The gains or losses on sale of treasury shares are recognised in the statement of changes in shareholders' equity.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

Employees' terminal benefits

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A provision is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Post-employment benefits

Employee benefits and entitlements to annual leave, holiday, air passage and other short-term benefits are recognised as they accrue to the employees. The Company contributes to the pension scheme for Bahraini nationals administered by the Social Insurance Organisation in the Kingdom of Bahrain. This is a defined contribution pension plan and the Company's contributions are charged to the statement of profit or loss and other comprehensive income in the year to which they relate. In respect of this plan, the Company has a legal obligation to pay the contributions as they fall due and no obligation exists to pay the future benefits.

The expatriate employees of the Company are paid leaving indemnity in accordance with the provisions of the Bahrain Labour Law. The Company accrues for its liability in this respect on an annual basis.

Revenue recognition

Revenue represents sale of food, beverages, entertainment and other miscellaneous income. Sales are recognised when the significant risks and rewards of ownership of the goods have passed to the buyer and the amount of revenue can be measured reliably.

Dividend and other income are recognised when the Company's right to receive payment is established.

Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of profit or loss and other comprehensive income on a straight-line basis over the period of the lease.

Foreign currency transactions

Foreign currency transactions are accounted for at the rates of exchange prevailing on the dates of the transactions. Gains and losses resulting from the settlement of such transactions and from the translation, at the year-end rates, of monetary assets and liabilities denominated in foreign currencies, are recognised in the statement of profit or loss and other comprehensive income. Non monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

4 Critical accounting estimates and judgments

Preparation of the financial statements in accordance with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. The determination of estimates requires judgments which are based on historical experience, current and expected economic conditions, and all other available information. Actual results could differ from those estimates.

The most significant areas requiring the use of management estimates and assumptions relate to:

- economic useful lives of intangible assets and property, plant and equipment;
- fair value measurement;
- provisions;
- going concern; and
- contingencies.

Economic useful life of intangible assets and property, plant and equipment

Intangible assets and property, plant and equipment are amortised or depreciated over their economic useful lives. Useful lives are based on the management's estimates of the period that the assets will generate revenue or bring economic benefit to the Company. The economic useful lives are periodically reviewed for continued appropriateness. Changes to estimates can result in significant variations in the carrying value and amounts charged to the statement of profit or loss and other comprehensive income in specific periods.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

Fair value measurement

A number of assets and liabilities included in the Company's financial statements require measurement at, and/or disclosure of, fair value.

The fair value measurement of the Company's financial and non-financial assets and liabilities utilises market observable inputs and data as far as possible. Inputs used in determining fair value measurements are categorised into different levels based on how observable the inputs used in the valuation technique utilised are (the 'fair value hierarchy'):

Level 1: Quoted prices in active markets for identical items (unadjusted)

Level 2: Observable direct or indirect inputs other than Level 1 inputs

Level 3: Unobservable inputs (i.e. not derived from market data)

The classification of an item into the above levels is based on the lowest level of the inputs used that has a significant effect on the fair value measurement of the item. Transfers of items between levels are recognised in the period they occur. The Company has only one category of financial assets which is carried at fair value on a recurring basis. Disclosure relating to fair value hierarchy and basis of measurement is included in Note 25.

Provisions

The Company creates provisions for impaired other receivables to account for estimated losses resulting from the inability of customers to make the required payments. At 31 December 2015, in the opinion of the Company's management, BD12,508 provision was considered necessary against other receivables (2014: BD6,508). Management bases its estimate on current overall economic conditions, ageing of the other receivables balances, historical write-off experience, customer creditworthiness and changes in payment terms. Changes in the economy, industry or specific customer conditions may require adjustments to the impaired other receivables recorded in the financial statements.

Going concern

The management of the Company reviews the financial position on a periodical basis and assesses the requirement of any additional funding to meet the working capital requirements and estimated funds required to meet the liabilities as and when they become due. In addition, the shareholders of the Company ensure that they provide adequate financial support to fund the requirements of the Company to ensure the going concern status of the Company.

Contingencies

By their nature, contingencies will only be resolved when one or more future events occur or fail to occur. The assessment of such contingencies inherently involves the exercise of significant judgment and estimates of the outcome of future events.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

5 Property, plant and equipment

	Buildings on leasehold land	Kitchen equipment	Furniture, fixtures and office equipment	Motor vehicles	Total
Cost					
At 31 December 2013	929,736	516,011	662,556	73,687	2,181,990
Additions	170,552	31,736	31,369	6,555	240,212
Disposals	-	-	-	(5,595)	(5,595)
At 31 December 2014	1,100,288	547,747	693,925	74,647	2,416,607
Additions	-	7,971	19,036	-	27,007
Disposals	-	(944)	(11,187)	-	(12,131)
At 31 December 2015	1,100,288	554,774	701,774	74,647	2,431,483
Accumulated depreciation					
At 31 December 2013	752,840	445,642	489,963	38,655	1,727,100
Charge for the year	36,031	19,221	53,378	13,717	122,347
On disposals	-	-	-	(2,000)	(2,000)
At 31 December 2014	788,871	464,863	543,341	50,372	1,847,447
Charge for the year	48,289	14,928	55,558	10,420	129,195
On disposals	-	(522)	(10,933)	-	(11,455)
At 31 December 2015	837,160	479,269	587,966	60,792	1,965,187
Net book value					
At 31 December 2015	263,128	75,505	113,808	13,855	466,296
At 31 December 2014	311,417	82,884	150,584	24,275	569,160



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Depreciation on property, plant and equipment is charged in the statement of profit or loss and other comprehensive income as follows:

	Year ended 31 December 2015	Year ended 31 December 2014
Operating costs (Note 18)	108,922	100,399
Non-operating expenses	20,273	21,948
	129,195	122,347

Operating costs represent the depreciation on the property, plant and equipment relating to the restaurants.

The Company operates from premises leased at a monthly rent of BD11,375 (2014: BD11,375) per month.

6 Capital work-in-progress

	31 December 2015	31 December 2014
Opening balance	260	38,568
Additions during the year	-	25,886
Charged to operating costs (Note 18)	(260)	(64,194)
Closing balance	-	260

Capital work-in-progress represents expenditure incurred on the construction of Bayti restaurant.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

7 Intangible assets

	31 December 2015	31 December 2014
Cost		
Opening balance	263,693	261,193
Additions	-	2,500
Closing balance	263,693	263,693
Accumulated amortisation		
Opening balance	242,568	182,955
Amortisation charge for the year	10,152	59,613
Closing balance	252,720	242,568
Net book value	10,973	21,125

Intangible assets include franchise fees paid for the brand Bennigan's and computer software.

The carrying amount of intangible assets are reviewed annually and adjusted for impairment where considered necessary. Based on the undiscounted projected revenues for next five years, no impairment provision is considered necessary.

8 Financial assets at fair value through profit or loss account

	31 December 2015	31 December 2014
Opening balance	7,100,073	4,963,222
Unrealised fair value (loss) / gain	(1,145,466)	2,136,851
Closing balance	5,954,607	7,100,073

All the financial assets are denominated in Bahrain dinars and are considered non-current.

Financial assets at fair value through profit or loss account comprise equity securities listed on the Bahrain Bourse and are stated at fair value based on their quoted market price at the close of business on 31 December 2015.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

9 Inventories

	31 December 2015	31 December 2014
Food	6,600	9,438
Beverage	5,517	8,399
Others	2,715	3,330
	14,832	21,167

10 Prepayments and other receivables

	31 December 2015	31 December 2014
Other receivables	27,216	25,420
Provisions for impaired other receivables	(12,508)	(6,508)
	14,708	18,912
Prepayments	50,292	48,427
Staff advances	529	749
Deposits	1,200	1,750
	66,729	69,838

The Company's prepayments and other receivables are denominated in Bahrain Dinars.

The movement in the provision for impaired other receivables is as follows:

	31 December 2015	31 December 2014
Opening balance	6,508	-
Provision for the year	6,000	6,508
Closing balance	12,508	6,508

In the opinion of the Company's management, the fair values of the other receivables are not expected to be significantly different from their carrying values as at 31 December 2015.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

11 Cash and cash equivalents

	31 December 2015	31 December 2014
Balances with banks	368,653	171,788
Cash on hand	1,300	1,600
Cash and bank balances	369,953	173,388
Restricted cash earmarked for the payment of unclaimed dividends (Note 16)	(51,935)	(54,699)
Cash and cash equivalents	318,018	118,689

Balances in call accounts amounting to BD368,653 (2014: BD167,633) bear interest at an effective rate ranging from 0.225% to 0.425% (2014: 0.225% to 0.425%) per annum.

12 Share capital

	31 December 2015	31 December 2014
Authorised		
200,000,000 (2014: 200,000,000) ordinary shares of 100 fils each	20,000,000	20,000,000
Issued and fully paid-up		
40,000,000 (2014: 40,000,000) ordinary shares of 100 fils each	4,000,000	4,000,000

Treasury shares

Treasury shares were acquired consistent with the Ministry of Industry and Commerce's approval to purchase up to 10% of the Company's issued and fully paid-up share capital. The nominal value of these shares has been disclosed as deduction from reserves. The difference between the nominal value of the acquired shares, and the purchase price, was credited to the capital reserve (Note 14).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

Additional information on shareholding pattern

At 31 December, the names and nationalities of the major shareholders and the number of shares held in excess of 5% or more of the outstanding shares are as follows:

Major shareholders	Nationality	2015		2014	
		Number of shares	Percentage of shareholding interest	Number of shares	Percentage of shareholding interest
Others	Various	24,205,625	60.51%	24,205,625	60.51%
Gulf Hotels Group B.S.C.	Bahraini	10,100,000	25.25%	10,100,000	25.25%
Directors	Bahraini	1,694,375	4.24%	1,694,375	4.24%
		36,000,000	90.00%	36,000,000	90.00%
Treasury shares		4,000,000	10.00%	4,000,000	10.00%
		40,000,000	100.00%	40,000,000	100.00%

The Company has only one class of equity shares and the shareholders have equal voting rights.

The distribution pattern of the issued share capital, setting out the number of shareholders and the percentages broken down into the following categories is as follows:

	Number of shares		Number of shareholders		Percentage of total outstanding shares	
	2015	2014	2015	2014	2015	2014
Directors	1,694,375	1,694,375	7	7	4.24%	4.24%
Less than 1%	16,497,121	16,497,121	930	930	41.24%	41.24%
1% up to less than 5%	7,708,504	7,708,504	11	11	19.27%	19.27%
More than 20%	10,100,000	10,100,000	1	1	25.25%	25.25%
	36,000,000	36,000,000	949	949	90.00%	90.00%
Treasury shares	4,000,000	4,000,000	-	-	10.00%	10.00%
	40,000,000	40,000,000	949	949	100.00%	100.00%

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Details of directors' interests in the issued share capital of the Company are as follows:

	Number of shares	
	2015	2014
Abdul Latif Khalid Al Aujan	1,000,000	1,000,000
Aqeel Raees *	100,000	100,000
Adel Salman Kanoo	192,500	192,500
Bashar Mohammed Ali Alhassan	100,000	100,000
Sharif Mohammed Ahmadi	101,875	101,875
Garfield Jones *	100,000	100,000
Suresh Surana *	100,000	100,000
	1,694,375	1,694,375

*Nominee directors of Gulf Hotels Group B.S.C.

13 Statutory reserve

Under the provisions of the Bahrain Commercial Companies Law Decree No. 21 of 2001, an amount equivalent to 10% of the Company's net profit before appropriations is required to be transferred to a non-distributable reserve account until such time as a minimum of 50% of the issued share capital is set aside. During the year, no transfer has been made to the statutory reserve for the year ended 31 December 2015 (2014: BD197,830).

14 Capital reserve

Capital reserve represents the excess of nominal value of the shares over its purchase price of the treasury shares acquired (Note 12).

15 Employees' terminal benefits

Local employees

The contributions made by the Company towards the pension scheme for Bahraini nationals administered by the Social Insurance Organisation in the Kingdom of Bahrain for the year ended 31 December 2015 amounted to BD6,445 (2014: BD7,285).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Expatriate employees

The movement in the leaving indemnity liability applicable to expatriate employees is as follows:

	31 December 2015	31 December 2014
Opening balance	58,027	48,499
Accruals for the year	18,916	23,058
Payments during the year	(23,362)	(13,530)
Closing balance	53,581	58,027
The number of staff employed by the Company	96	119

16 Trade and other payables

	31 December 2015	31 December 2014
Trade payables	83,266	104,348
Amounts due to related parties (Note 23)	3,463	2,753
Unclaimed dividends (Note 11 and breakdown below)	51,935	54,699
Accruals and other payables	161,860	118,519
Provision for leave salary and air passage	37,110	58,417
	337,634	338,736

Trade payables are denominated in Bahraini Dinars and are normally settled within 60 days of the suppliers' invoice date.

Amounts due to related parties are unsecured, bear no interest and have no fixed repayment terms.

In the opinion of the Company's management, the fair values of the trade and other payables approximate their carrying values.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

A year wise break-down of the unclaimed dividends is as follows:

Relating to the year	2015	2014
2000	1,582	1,592
2001	1,390	1,414
2005	3,405	3,480
2008	10,955	11,183
2010	15,847	16,274
2012	18,756	20,756
	51,935	54,699

17 Operating income

	Year ended 31 December 2015	Year ended 31 December 2014
Food sales	627,826	649,337
Beverages sales	493,086	482,572
Services charges	149,031	147,915
Toy machines sales	8,809	11,929
Cigarette sales	78	1,547
	1,278,830	1,293,300



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

18 Operating costs

	Year ended 31 December 2015	Year ended 31 December 2014
Staff costs	358,525	386,102
Food costs	190,196	206,800
Beverages costs	142,108	144,799
Depreciation of property, plant and equipment (Note 5)	108,922	100,399
Capital work-in-progress written-off (Note 6)	260	64,194
Other operating costs	307,106	368,248
	1,107,117	1,270,542

19 Other income

	Year ended 31 December 2015	Year ended 31 December 2014
Dividend income	229,046	190,886
Interest income	1,034	1,951
Profit on disposal of property, plant and equipment	49	1,821
Realised gain on sale of financial assets at fair value through profit or loss	-	18,407
Miscellaneous income	6,186	5,849
	236,315	218,914

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

20 Basic and diluted earnings per share

Basic and diluted earnings per share are calculated by dividing the net profit or loss attributable to the shareholders by the weighted average number of ordinary shares in issue during the year, excluding the treasury shares purchased and held by the Company.

	Year ended 31 December 2015	Year ended 31 December 2014
Net (loss) / profit attributable to the shareholders	(1,066,073)	1,978,296
Weighted average number of ordinary shares	36,000,000	36,000,000
Basic and diluted (loss) / earnings per share (refer note below)	Fils (29.61)	Fils 54.95

The Company does not have any potentially dilutive ordinary shares. Accordingly, the diluted earnings per share and basic earnings per share are identical.

21 Dividend

The Board of Directors of the Company do not propose to pay any dividend (2014: BDNil).

22 Commitments

a) Operating lease commitments

The future aggregate minimum lease commitments under non-cancellable operating leases (Note 5) are as follows:

	31 December 2015	31 December 2014
Not later than 1 year	123,336	128,700
Later than 1 year but not later than 5 years	559,356	592,044
Later than 5 years	242,550	343,836
	925,242	1,064,580

b) Capital commitments

There are no capital commitments contracted for at the statement of financial position date (2014: BDNil).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

23 Transactions and balances with related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties include the shareholders, key management personnel and their close family members and such other companies over which the Company or its shareholders, key management personnel and their close family members can exercise significant influence or can be significantly influenced by those parties. Transactions with the related parties are authorised by the management and are on arm's length basis.

Transactions with related parties are as follows:

Related party	Related party relationship	Type of transaction	Year ended 31 December 2015	Year ended 31 December 2014
Directors	Directors	Attendance fees for attending Board meetings	30,600	20,200
		Office rent and electricity	11,156	9,923
Gulf Hotels Group B.S.C.	Shareholder	Staff salary	5,276	-
		AGM meeting hall rent etc.	1,512	1,998
		Staff expenses	5,804	1,926
Abdul Latif Al Aujan Food International	Common Shareholder	Purchase of food items	8,228	14,036
Bahrain Gas	Common Shareholder	Purchase of cooking gas	5,341	5,737

A summary of related party balances is as follows:

	31 December 2015	31 December 2014
Amounts due to related parties (Note 16)		
Gulf Hotels Group B.S.C. – Shareholder	1,757	65
Bahrain Gas - Common Shareholder	-	453
Abul Latif Al Aujan Food International - Common Shareholder	1,706	2,235
	3,463	2,753

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

24 Segmental information

The Company's activities are restricted to operating restaurants and catering assignments which are subject to similar risks and returns. The Company also owns certain investments. The ownership and returns on these investments do not form separate financial segments, hence no business segmental information has been presented.

The Company operates only in the Kingdom of Bahrain and, hence, no geographical information is presented in these financial statements.

25 Financial assets and liabilities and risk management

Financial assets and liabilities carried on the statement of financial position include cash and cash equivalents, other receivables, financial assets through profit or loss and trade and other payables. The particular recognition methods adopted are disclosed in the individual policy statements associated with each item.

Capital management

The primary objective of the Company's capital management is to ensure that it maintains a healthy capital ratio in order to support its business and maximise shareholders' value.

The Company manages its capital structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies and processes during the years ended 31 December 2015 and 2014.

The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, trade and other payables less cash and cash equivalents. Capital includes capital and reserves attributable to the shareholders of the Company.

	31 December 2015	31 December 2014
Trade and other payables	337,634	338,736
Less: Cash and cash equivalents	(369,953)	(173,388)
Net (surplus)/debt	(32,319)	165,348
Total capital	6,492,175	7,558,248
Capital and net debt	6,459,856	7,723,596
Gearing ratio	-	2.14%

The Company's cash and cash equivalents exceeds its debt as at 31 December 2015, hence gearing ratio has not been calculated.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Expressed in Bahrain Dinars)

Risk management is carried out by the Board of Directors, which has overall responsibility for the Company and oversight of the Company's risk management framework and, whilst retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure the effective implementation of the objectives and policies to the Company's finance function. The Board receives monthly reports from the Company's Financial Controller through which it reviews the effectiveness of the processes put in place and the appropriateness of the objectives and policies it sets.

The Board provides principles for overall risk management, as well as policies covering specific areas, such as credit risk, interest risk, foreign exchange risk and investment of excess liquidity.

Credit risk is the risk that one party will fail to discharge an obligation and cause the other party to incur a financial loss. Cash is placed with national and multi-national banks with good credit ratings. Concentrations of credit risk with respect to other receivables are limited. Due to this factor, management believes that no additional credit risk beyond amounts provided for collection losses are inherent in the Company's other receivables.

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Company's call accounts earn fixed rates of interest. The negotiation only occurs when the fixed deposits are renewed on maturity. The Company's other assets and liabilities in the opinion of the management are not sensitive to interest rate risk.

The sensitivity of the statement of profit or loss and other comprehensive income due to the effect of reasonably possible changes in interest rates, with all other variables held constant, is not estimated to be significant by management.

Currency rate risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Company's foreign currency transactions are predominantly in United States Dollars which is effectively pegged to the Bahrain Dinars. Accordingly, the management does not consider the Company to have a significant currency rate risk.

Liquidity risk, also referred to as funding risk, is the risk that an enterprise will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value.

The Company's management monitors liquidity requirements on a regular basis to help ensure that sufficient funds are available to meet all liabilities as they fall due.

Price risk is the risk that the Company is exposed to investments held and classified on the statement of financial position as financial assets at fair value through profit or loss. The Company is not significantly exposed to commodity price risk. To manage its price risk arising from investments in equity securities, the Company diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

(Expressed in Bahrain Dinars)

Investment fair value sensitivity analysis designated in the statement of financial position as financial assets at fair value through profit or loss is as follows:

Description	Change	Impact on profits
Financial assets at fair value through profit or loss	+/-5%	+/- 297,730
Financial assets at fair value through profit or loss	+/-10%	+/- 595,461

Fair value is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Financial instruments not measured at fair value on recurring basis include other receivables, cash and cash equivalents and trade and other payables. In the opinion of the management, due to the short-term nature of these financial instruments, the fair value of these financial instruments is not significantly different from their carrying amounts as at 31 December 2015.

The following table sets out the fair value hierarchy of financial instruments measured at fair value on recurring basis along with valuation techniques and significant unobservable inputs used in determining the fair value measurement of financial instruments as well as the inter-relationship between observable inputs and fair value:

	Fair value at 31 December 2015	Level of Hierarchy	Valuation technique used and key inputs	Significant unobservable inputs	Inter-relationship between unobservable inputs and fair value
Financial assets					
Quoted: Fair value through profit or loss	5,954,607	L1	Quoted prices from stock exchanges	Not applicable	Not applicable

	Fair value at 31 December 2014	Level of Hierarchy	Valuation technique used and key inputs	Significant unobservable inputs	Inter-relationship between unobservable inputs and fair value
Financial assets					
Quoted: Fair value through profit or loss	7,100,073	L1	Quoted prices from stock exchanges	Not applicable	Not applicable

There were no transfers between levels during the years 2015 and 2014.

26 Subsequent events

There were no significant events subsequent to 31 December 2015 and occurring before the date of approval of the financial statement that are expected to have a major impact on these financial statements.



Widely renowned with locations around the world, Bennigan's Bahrain has a choice of delightful meals to suit every palate. The restaurant has always been the place where people have gone to enjoy great and unique American cuisine with a special brand of Irish hospitality.

The menu features something for everyone, great sized portions, taste and value that combine flavour with value for money. Bennigan's is the perfect place to blow off steam, catch a game, listen to a live band, celebrate or just chill with friends. To bring that atmosphere closer to home, Bennigan's home delivery offers a full menu direct to your door step.

Bennigan's was awarded "Best North-American for Citi & Fact Awards 2015, Bennigan's was awarded "Favorite North-American restaurant in Bahrain" for year 2013 at Citibank-Fact Awards. The FACT Awards are the only nationwide awards campaign dedicated to the leisure industry in Bahrain. The awards are voted by the general public and reward the country's favorite restaurants, cafes, lounges, pubs and events.





يتيح مطعم بنجيز الذي يقع في فندق السفير بالجفير، والذي يشتهر بمواقع المنتشرة في جميع أنحاء العالم، خيارات من وجبات الطعام اللذيذة التي تناسب كافة الأذواق. إن المطعم هو دائماً المكان الذي يفضل الناس الذهاب إليه للاستمتاع بالمأكولات الأمريكية الشهيرة والفريدة من نوعها مع الإستمتاع بالضيافة الأيرلندية.

وتتميز قائمة الطعام باحتوائها على ما يناسب الجميع، وحصص الطعام الوفيرة، والمذاق الشهوي بأسعار مناسبة. إن مطعم بنجيز هو المكان المثالي للترويح عن النفس، مشاهدة المباريات، الاحتفال بمناسبة معينة أو الإستمتاع بصحة الأصدقاء. كما أن خدمة التوصيل إلى المنازل من بنجيز تلبّي إختياراتك من قائمة الطعام مباشرة إلى باب منزلك.

لقد حاز على جائزة "سيتي بانك - فاكث" لأحسن مطاعم أمريكا الشمالية لعام ٢٠١٣، ٢٠١٥ وجدير بالذكر أن جائزة "فاكت" هي الوحيدة على الصعيد المحلي المخصصة لقطاع الترفيه في البحرين ويتم التصويت على هذه الجوائز من قبل عامة الناس وتمنح لأكثر المطاعم والمقاهي المفضلة في المملكة.



Cucina

— ITALIAN RESTAURANT —

There really is no better way to describe Cucina Italiana, Bahrain's finest Italian restaurant in Juffair, that's 'truly unique'. With an unshakable passion for the Italian lifestyle from the cuisine to its décor like never seen before. With an ambience that will make you feel like you are walking into an Italian family home right in the middle of Rome, the effort put into the décor is out shown only by the delicious meals on the menu.

Cucina Italiana has reached popularity as an authentic Italian restaurant with a perfect setting where one can experience genuine Italian cuisine. The restaurant is an all-time-favorite spot for many customers who keep returning for amazing delicacies.

The restaurant takes great pride in delivering the highest quality menu prepared with only the freshest and finest handpicked ingredients, making the dishes nothing less than delicious. All dishes are made from fresh vegetables, succulent meat, hand-tossed dough and superior-quality pasta and served with genuine Italian passion, bursting with true flavors of Italy in every mouthful.



Cucina Italiana, was awarded "Best Italian Restaurant" for Timeout Bahrain Restaurant Awards 2013 and awarded "Favorite Italian Restaurant in Bahrain 2014" for Citi & Fact Awards 2014 & Highly Commended Restaurant Award 2014 from Timeout Bahrain.



كوشينا

المطعم الإيطالي



ليس هناك ألفاظ أبغ لوصف مطعم كوشينا إيتاليانا، الذي تم افتتاحه مؤخراً في الجفير مجاوراً لمطعم بنيجنز، سوى أنه "فريد من نوعه حقاً". ذو الأجواء الإيطالية الصميّة متمثلة في أسلوب الطهي وديكور المطعم. ويفخر مطعم كوشينا إيتاليانا بتقديم أعلى مستويات الجودة وأرقى قوائم الأطعمة وذلك بالإضافة إلى أجواء المطعم التي سوف تجعلك تشعر وكأنك تقوم بزيارة إلى منزل عائلة إيطالية في وسط روما. إن الجهود التي بُذلت في الديكور تجعلك تستمتع بالوجبات اللذيذة الموجودة في القائمة.

لقد حقق مطعم كوشينا شعبية كمطعم إيطالي أصيل يقع في مكان مثالي حيث يمكن للمرء تجربة المطبخ الإيطالي الحقيقي. كما إن المطعم هو مكان مفضل دائماً للعديد من الزبائن الذين يحافظون على التردد على المطعم للاستمتاع بوجباته الشهية.

ويفخر مطعم كوشينا الإيطالي كثيراً بتقديم أعلى مستويات الجودة في قائمة الطعام الخاصة به والتي يتم إعداد أصنافها من أجود المكونات الطازجة فقط والتي يتم انتقاؤها يدوياً. ويتم تحضير كافة الأطباق من الخضروات الطازجة وأجود أنواع اللحوم، والعجائن المعده يدوياً وصلصة الطماطم ذات المذاق الإيطالي الحقيقي، والتي تفوح بالنكهات الإيطالية الخالصة.

لقد فاز مطعم كوشينا الإيطالي بجائزة "أفضل مطعم إيطالي" لعام ٢٠١٣ من مجلة تايم آوت البحرينية كما فاز المطعم بجائزة "المطعم الإيطالي المفضل في البحرين لعام ٢٠١٤" من سيتي بنك - فاكت لعام ٢٠١٤ وكذلك جائزة أكثر مطعم موصى به لعام ٢٠١٤ مجلة تايم آوت البحرينية.



KAZBAH CATERING

At Kazbah Catering, we have built a reputation for creative outside catering for corporate events, business lunches, dinners, all types of events, corporate or private, large or small, formal or casual. Whatever your function, Kazbah Catering can make it a big success. Unbelievably great value, all our menus are completely flexible to fill exactly what you want and how much you need. We pride ourselves in offering a creative cuisine using only the freshest & finest ingredients.

Kazbah Catering have prepared menus that cater to a wide variety of tastes and suit a range of functions. It is a great way to deliver accurately what the client wants with a continued focus of preserving high standards and value for money.

Kazbah Catering guarantees excellent standards of food preparation, presentation and service for private and corporate functions. Our dedicated kitchen team follows a strict code of professionalism during preparation, handling & storage while adhering to all the health and safety guidelines.



KAZBAH CATERING



لقد حقق كازبا سمعة طيبة في مجال التموين الخارجي للمناسبات العامة، وغداء العمل، والعشاء، وكافة الفعاليات سواء الخاصة أو العامة، الكبيرة أو الصغيرة، الرسمية أو العادية. وأياً كانت المناسبة الخاصة بكم، يمكن لـ "كازبا" أن تجعل منها حدثاً ناجحاً للغاية. إن كافة قوائم الطعام الخاصة بنا الشاملة تمكنا من تلبية ما تريده بالضبط والكمية التي تحتاج إليها. ونحن نفخر بتقديم الطعام الرائع وباستخدام أجود المكونات الطازجة.

تقدم كازبا قوائم طعام تناسب كافة الأذواق وتلبي كافة الاحتياجات امختلف المناسبات. إنها وسيلة رائعة لتقديم ما يريده العميل بدقة مع استمرار التركيز على الحفاظ على المعايير العالية والقيمة مقابل المال.

تضمن كازباه الالتزام بمعايير ممتازة فيما يتعلق بإعداد الطعام وطريقة العرض والخدمة في المناسبات الخاصة والعامة. إن أعضاء فريق المطبخ المتخصصين يتبعون أقصى درجات الاحترافية خلال عمليات الإعداد والتخزين ويلتزمون بكافة المبادئ التوجيهية الخاصة بالصحة والسلامة.



