

Ibn-Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Condensed interim financial statements
As of June 30, 2024
(Reviewed not audited)

Index

Page

Independent auditors' report on review of condensed interim financial statements	1
Statement of condensed interim of financial position	2-3
Statement of condensed Interim of comprehensive income	4
Statement of condensed interim of change in owners' equity	5
Statement of condensed interim of cash flows	6
Notes to condensed interim financial statements	7-16



Report on the review of the condensed interim financial statements

To the Board of Directors of

Ibn Alhaytham Hospital Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Introduction:

We have reviewed the accompanying condensed interim financial statements of **Ibn Alhaytham Hospital Co.- public shareholding company** comprising of condensed interim statement of financial position as at 30 June 2024, and the related condensed interim statements of comprehensive income, changes in equity and cash flows for six-month period ended 30 June 2024 and the related explanatory notes.

The management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with IAS 34 – Condensed interim Financial Reporting ("IAS 34"). Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of review:

We conducted our review in accordance with International Standard on Review 2410 "Review of Condensed Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the condensed interim financial information consists of making inquiries primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with international Standards on Auditing. Consequently, it does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Qualified Conclusion:

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated condensed interim financial statements are not prepared, in all material respects in accordance with IAS 34.

Obeidat & Alsaleh Co.

Nabeel M. Obeidat

License No. 877

Amman in

July 29, 2024



Ibn-Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Statement of condensed interim of financial position
as of June 30, 2024 (reviewed not audited)

	<u>Note</u>	<u>30-Jun-2024</u>	<u>31-Dec-2023</u>
		JD	JD
<u>Assets</u>		(Reviewed)	(Audited)
<u>Non - current assets</u>			
Property and Equipment - net	5	10,201,291	10,660,586
Investments in associates	6	667,315	763,153
Projects under construction		2,414,452	2,107,278
Down payments on solar project account		1,184,570	1,184,570
Financial assets at fair value through comprehensive income	7	3,229,041	3,465,295
Total non - current assets		17,696,669	18,180,882
<u>Current assets</u>			
Medical and non-medical supplies warehouse		2,112,789	1,742,356
Accounts receivable - net	8	9,052,483	8,397,085
Due from related parties	17 A	370,583	425,623
Other debit balances		502,874	501,732
Cash on hand and at banks		229,971	297,392
Total current assets		12,268,700	11,364,188
Total assets		29,965,369	29,545,070

The accompanying notes form from (1) To (20) is an integral part of these statements

Ibn-Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Follow-Statement of condensed interim of financial position
as of June 30, 2024 (reviewed not audited)

	Note	30-Jun-2024 JD (Reviewed)	31-Dec-2023 JD (Audited)
<u>Owners' equity and liabilities</u>			
<u>Owners' equity</u>			
Authorized & paid-up capital		20,000,000	20,000,000
Issuance premium		1,911,328	1,911,328
Statutory reserve		1,445,544	1,445,544
Voluntary reserve		78,853	78,853
Fair value reserve		(2,015,221)	(1,677,501)
Accumulated (losses)	9	(7,523,275)	(7,354,706)
(Loss) for the period		120,090	-
Net owner's equity		14,017,319	14,403,518
<u>Non-current liabilities</u>			
Loans - long term	10	-	64,050
Deffered cheques - long term	11	384,308	95,974
Total non-current liabilities		384,308	160,024
<u>Current liabilities</u>			
Banks overdraft	12	6,112,949	5,584,152
Loans - short term	10	3,163,333	3,171,277
Accounts payable		4,105,265	3,790,172
Deffered cheques - short term	11	425,216	561,823
Other credit balances		1,756,979	1,874,104
Total current liabilities		15,563,742	14,981,528
Total owners' equity and liabilities		29,965,369	29,545,070

The accompanying notes form from (1) To (20) is an integral part of these statements

Ibn-Alhaytham Hospital Co (P.S.C)
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Statement of condensed interim of comprehensive income
For the six months ended June 30, 2024 (reviewed not audited)

	Note	For the six months ended		For the three months ended	
		30-Jun-2024	30-Jun-2023	30-Jun-2024	30-Jun-2023
		JD	JD	JD	JD
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)
Revenues		5,756,180	5,446,051	2,861,620	2,667,499
Cost of Revenue		(3,873,632)	(4,053,952)	(1,910,040)	(2,116,080)
Gross Profit Margin		1,882,548	1,392,099	951,580	551,419
General & administrative expenses		(1,293,243)	(1,473,053)	(675,055)	(648,633)
Depreciation		(349,963)	(540,868)	(172,030)	(263,825)
The company's share in the profits of the associates	6 B	5,854	11,497	5,854	11,650
Finance expenses		(378,249)	(309,457)	(198,352)	(142,975)
Other revenues		253,143	240,596	215,758	211,340
Profit (loss) of the period before tax		120,090	(679,186)	127,755	(281,024)
Income tax	13	-	-	-	-
Profit (loss) period		120,090	(679,186)	127,755	(281,024)
<u>Add: other comprehensive income items</u>					
Net changes in fair value for financial assets through comprehensive income		(337,720)	(323,528)	-	82,874
Total comprehensive (loss) for the period		(217,630)	(1,002,714)	127,755	(198,150)
		Fils/Dinar	Fils/Dinar	Fils/Dinar	Fils/Dinar
Basic and diluted per share	14	0.006	(0.034)	0.006	(0.014)

The accompanying notes form from (1) To (20) is an integral part of these statements

Ibn-Alhaytham Hospital Company
Public shareholding company

Amman - The Hashemite Kingdom of Jordan

**Statement of condensed interim of changes in owners' equity
for the six months ended June 30, 2024 (reviewed not audited)**

Description	Accumulated (loss) (Loss) for the period									
						Total accumulated (loss)				
	Capital JD	Issuance premium	Statutory reserve JD	Voluntary reserve	Fair value reserve JD	Realized JD	Unrealized JD	Realized JD	Unrealized JD	Net JD
For the six months ended June 30, 2024										
Balance as of January 1, 2024 - (Audited)	20,000,000	1,911,328	1,445,544	78,853	(1,677,501)	(7,368,289)	13,583	-	-	(7,354,706)
Prior years' expenses	-	-	-	-	-	(168,569)	-	-	-	(168,569)
Adjusted opening Balance	20,000,000	1,911,328	1,445,544	78,853	(1,677,501)	(7,536,858)	13,583	-	-	(7,523,275)
(Loss) of the period	-	-	-	-	-	-	-	114,236	5,854	120,090
Fair value reserve	-	-	-	-	(337,720)	-	-	-	-	(337,720)
Total Comprehensive (loss)	-	-	-	-	(337,720)	-	-	-	-	120,090
Balance as of June 30, 2024 (Reviewed)	20,000,000	1,911,328	1,445,544	78,853	(2,015,221)	(7,536,858)	13,583	114,236	5,854	(7,403,185)
For the six months ended June 30, 2023										
Balance as of January 1, 2023 - (Audited)	20,000,000	1,911,328	1,445,544	78,853	(1,233,204)	(3,724,473)	13,583	-	-	(3,710,890)
Prior years' revenues	-	-	-	-	-	(798,514)	-	-	-	(798,514)
Adjusted opening Balance	20,000,000	1,911,328	1,445,544	78,853	(1,233,204)	(4,522,987)	13,583	-	-	(4,509,404)
(Loss) of the period	-	-	-	-	-	-	-	(690,683)	11,497	(679,186)
Fair value reserve	-	-	-	-	(323,528)	-	-	-	-	(323,528)
Total Comprehensive (loss)	-	-	-	-	(323,528)	-	-	(690,683)	11,497	(1,002,714)
Balance as of June 30, 2023 (Reviewed)	20,000,000	1,911,328	1,445,544	78,853	(1,556,732)	(4,522,987)	13,583	(690,683)	11,497	(4,509,404)
										16,690,403

In accordance with the Securities And Exchange Commission's instructions, it is prohibited to dispose of the balance of fair value reserves of financial assets and the balance of unrealized profits by distributing to the company's shareholders, capitalization, extinguishing losses or any other aspect of conduct.

The accompanying notes form from (1) To (20) is an integral part of these statements

Ibn-Alhaytham Hospital Company**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Statement of condensed interim of cash flows****for the six months ended June 30, 2024 (reviewed not audited)**

	<u>Note</u>	<u>30-Jun-2024</u> JD (Reviewed)	<u>30-Jun-2023</u> JD (Reviewed)
<u>Cash flows from operating activities</u>			
Profit (Loss) for the period before tax		120,090	(679,186)
Prior (expenses) years'		(168,569)	(798,514)
Depreciations	5	699,208	918,585
Company's share of associates loss		(5,854)	(11,497)
Operating profit (loss) before change in working capital items		644,875	(570,612)
<u>(Increase) decrease in current assets</u>			
Accounts receivable		(655,398)	(367,883)
Due from related parties		55,040	(234,266)
Medical and non-medical supplies warehouse		(370,433)	(55,478)
Other debit balances		(1,142)	20,002
<u>Increase (decrease) in current liabilities</u>			
Accounts payable and deffered Cheques		467,046	744,391
Other credit balances		(117,125)	(2,896,662)
Net cash flows provided from (used in) operating activities		22,863	(3,360,508)
<u>Cash flows from investing activities</u>			
Acquisitions of property , plant & equipments	5	(239,913)	(49,486)
Projects under construction		(307,174)	-
Net cash flows (used in) investing activities		(547,087)	(49,486)
<u>Cash flows from financing investing</u>			
Banks overdraft		528,797	2,200,385
Loans		(71,994)	1,294,008
Net cash flows provided from financing activities		456,803	3,494,393
Net (decrease) increase in cash balances		(67,421)	84,399
Cash on hand & at banks at beginning of Period		297,392	193,203
Cash on hand & at banks at ending of Period		229,971	277,602

The accompanying notes form from (1) To (20) is an integral part of these statements

Ibn-Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

1- Company's registration and objectives

Ibn-Alhaytham Hospital Company was established & registered as a Limited Liability company under number (3153) on **April 21,1993** , with a capital amounted (JD **400,000**) divided to (**400,000** share) and it was increas to amounted to (JD **20,000,000**).

The company has been converted into a public shareholding company and was registerd aunder number (436) in accordance to approval of Ministry of Industry and Trade at **May 10,2007**.

One of company's main objectives is to found and establish a hospital for general casses And especially ophthalmology,Otorhinolaryngology, Medicine and Neurosurgery and to Import a necessary medical equipment and supplies

The condensed interim financial statements were approved by the board of directors at its meeting held on **July 29, 2024** , these financial statements aren't subject to the approval of the general assembly of shareholders .

2- Basis of preparation of interim financial statements

These condensed interim financial statement have been prepared in accordance with inernational accounting standards ((IFRS) IAS 34))(Interim Financial Reporting).

The condensed interim financial statements are presented in Jordanian Dinars (JOD) which is the company's presentation functional currency .

The condensed interim financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value.

These condensed inerim financial statements do not include all the information required for a complete set of IFRS financial statements, However , selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the company's financial position and performance since the last annual report of financial statements as of **December 31, 2023** , in addition, The results for the six months period ended **June 30, 2024** are not necessarily indicative of the results that may be expected for the financial year ending **December 31, 2024** , and no appropriation was made for the six months profit ended **June 30, 2024** since it made at the year-end .

3- Use of estimates

The preparation of the interim financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities . These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular , considerable judgement by management is required in the estimation of the amount and timing of future cash flows . Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions .

Notes to The condensed interim financial statements - reviewed not audited

Management believe that the estimates are reasonable and are as follows :

- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline , Management estimates the value of impairment and the same is charged in the statement of comprehensive income - An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable . For individually significant amounts , this estimation is performed on an individual basis . Amounts which are not individually significant , but which are past due , are assessed collectively and a provision applied according to the length of time past due , based on historical recovery rates .
- Inventories are held at the lower of either cost or net realizable value . When inventories become old or obsolete , an estimate is made of their realizable value . For individually significant amounts this estimation is performed on an individual basis . Amounts which are not individually significant , but which are old or obsolete , are assessed collectively and a provision applied according to the inventory type and the degree of aging or obsolescence , based on historical selling prices.
- Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits . Any impairment is taken to the statement of comprehensive income.

4- Significant accounting policies
Changes in accounting policies

The accounting policies applied in the preparation of the condensed interim financial information for the six months ended 30 June 2024 are the same as those applied in the preparation of the financial statements for the year ended 31 December 2023, with the exception of International Financial Reporting Standards which became effective as of the years beginning on 1 January 2023.

New standards or amendments effective from January 1, 2024

A) New standards and applicable amendments

- Classification of liabilities as current or non-current (amendments to IAS 1).
- Lease obligations in sale and lease (amendments to IFRS 16).
- Non-current obligations with collateral (amendments to IAS 1).
- Supplier financing arrangements - amendments to IAS 7 and IFRS 7.
- Non-interchangeability - amendments to IAS 21.
- Sale or contribution to assets between the investor and his associate or joint venture
- Amendments to the International Common Financial Reporting Standard and IAS 28 Investments in associates and joint ventures.

Following the above amended standards has not materially affected the amounts or disclosures contained in this interim condensed financial information.

B) New and amended IFRS issued and not yet in force

A number of new standards, amendments to standards and interpretations that have been issued but have not yet become effective and have not been applied in the preparation of this condensed interim consolidated financial information:

New standards and amendments

Non-interchangeability - amendments to IAS 21.

Application history

It comes into effect as of
From January 1, 2025

Ibn-Alhaytham Hospital Company
Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

5- Property, plant and equipment - Net

A. This item consists of :

	Machines and equipment's										
	Lands	Buildings	Vehicles	Medical Equipment's	Furniture & fixture	Office equipment	Computers	Signboard	Other assets	Total	
Cost	JD	JD	JD		JD	JD	JD	JD	JD	JD	
Balance beginning of the period	5,373,696	12,813,815	335,851	20,177,407	1,199,512	1,117,590	1,092,799	124,038	35,855	141,726	42,412,289
Additions	-	-	-	75,216	127,479	21,000	9,579	6,639	-	-	239,913
Balance ending of the period	5,373,696	12,813,815	335,851	20,177,407	1,326,991	1,138,590	1,092,799	130,677	35,855	141,726	42,652,202
<u>Accumulated depreciations</u>											
Balance beginning of the period	-	10,328,863	322,503	17,936,115	1,052,562	1,030,197	896,736	111,756	28,926	44,046	31,751,704
Depreciations	-	243,765	2,893	346,278	37,405	24,769	39,804	2,768	1,009	517	699,208
Balance ending of the period	-	10,572,628	325,396	18,282,393	1,089,967	1,054,966	936,540	114,524	29,935	44,563	32,450,912
Book value as of Jun 30, 2024 (reviewed)	5,373,696	2,241,187	10,455	1,895,014	237,024	83,624	156,259	16,153	5,920	97,163	10,201,291
Book value as of December 31, 2023 (audited)	5,373,696	2,484,952	13,348	2,241,292	146,950	87,393	196,063	12,282	6,929	97,680	10,660,586

B. Cost of depreciated property , plant & equipments & still in use JD 10,696,577 as of June 30, 2024 (JD 11,051,413 as of December 31, 2023) .

Ibn Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

6- Investments in associates

A. This item consists of :

	Number of shares		Ownership rate %	30-Jun-2024		31-Dec-2023	
	Share			JD (Reviewed)	JD (Audited)	JD (Audited)	
National							
Limited liability companies (unlisted)							
International Co. for Medical Investments **	50,710	2.167		50,229		55,697	
Alomana' for Investment & portfolio management **	666,667	7.407		780,976		769,654	
Applied Energy Co. *	100,000	40		-		-	
Total				831,205		825,351	
Fair value reserve				(163,890)		(62,198)	
Fair value				667,315		763,153	

* The company's share of associates business results is recorded, and the record stops when the investment's value become zero (in the company's records (the net equity of associate as of the last audited financial statements was negative).

** The investments were classified above as associates due to the presence of indicators from the investor in influencing the financial and operating decisions of these companies.

B. The movement of investment in associates during the period as follow :

	30-Jun-2024		31-Dec-2023	
	JD (Reviewed)	JD (Audited)	JD (Reviewed)	JD (Audited)
Balance beginning of the period / year	763,153	763,170		
Company's share in the profits of the associates	5,854	11,651		
Company's share of changes in fair value for associates	(101,692)	(11,668)		
Balance ending of the period / year	667,315	763,153		

Ibn-Alhaytham Hospital Company

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

7- Financial assets at fair value through comprehensive income statement

A. This item consists of :

<u>Local</u>	30-Jun-2024	31-Dec-2023
<u>Public Shareholding Companies (listed)</u>	JD	JD
Financial assets portfolio	(Reviewed)	(Audited)
	5,071,948	5,071,948
<u>Limied liabilities Companies (un-listed)</u>		
Financial assets portfolio	8,424	8,424
Total	5,080,372	5,080,372
Deduct : fair value reserve	(1,851,331)	(1,615,077)
Fair value	3,229,041	3,465,295

B. For the purposes of the membership in the boards of directors of some of the invested companies (listed), the number of reserved shares of the owned shares amounted to **55,000** shares and a total market value of JD **25,950**.

8- Account receivables - net

A- This item consists of the following:

	30-Jun-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Medical receivable	13,454,826	13,109,631
Trade receivable	1,329,937	972,399
Personal debts - doctors	436,439	368,096
Inpatient receivables	42,702	32,517
Cases debts	100,900	100,900
Returned checks	154,043	154,043
Cheques under collection	-	3,500
Total	15,518,847	14,741,086
Deduct: doctor and companies dues (note 8 B)	(2,659,109)	(2,536,746)
Net accounts receivable after doctors' & companies dues	12,859,738	12,204,340
Deduct: expected credit losses	(3,807,255)	(3,807,255)
Net	9,052,483	8,397,085

B. This item represents doctors' fees for uncollected receivables and suppliers' deposits for special patient supplies required at the request of the patient or the doctor and whose payment is linked to the actual collection of the corresponding receivables.

Ibn-Alhaytham Hospital Company

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

9- **Accumulated (losses)****The movement of accumulated (loss) during the year as follow :**

	30-Jun-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Balance at beginning of the period / year	(7,354,706)	(3,710,890)
Prior years' expenses	(168,569)	(1,116,722)
Adjusted opening Balance	(7,523,275)	(4,827,612)
(Loss) of the year	-	(2,527,094)
Balance at ending of the period / year	(7,523,275)	(7,354,706)
<u>It's distributed as follows:</u>		
Accumulated (loss) from realized (losses)	(7,536,858)	(7,368,289)
Retained earnings from unrealized profit	13,583	13,583
Retained earnings at ending of the year	(7,523,275)	(7,354,706)

10- **Loans**

A. This Item Consists of :

	30-Jun-2024		31-Dec-2023	
	Short term	Long term	Short term	Long term
	JD	JD	JD	JD
	(Reviewed)	(Reviewed)	(Audited)	(Audited)
Al-Rajhi Bank (note 10 B)	3,134,983	-	3,135,577	-
Ittihad Bank (note 10 C)	28,350	-	35,700	64,050
Total	3,163,333	-	3,171,277	64,050

C. The company obtained loans from Al Rajhi Bank amounting to 3,134,983 Jordanian dinars, in exchange for selling goods to the customer on a term basis, the loan is due under installments with the following maturity dates August 20, 20 November 2024 and 4 December 2024 respectively, and profits of JD 134,983 have been calculated as deferred profits, and the loan was granted against the company's name.

D. The company obtained a loan from Bank al Etihad on December 8, 2019 in the amount of JOD 648,396, the loan is due on July 31, 2024, and it is repaid under 57 monthly installments of JOD 13,012 starting on December 31, 2019, and the loan was granted against the company's name.

Ibn-Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

11- Deffered cheques

A- This item consists of :

	30-Jun-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Accrued & short term	425,216	561,823
Long term	384,308	95,974
Total	809,524	657,797

C- Post-dated cheques are represented in the value of payments to the affiliate company (Applied Power Company) worth JOD 143,961 to pay part of the company's share in the renewable energy project included in projects under implementation, and the value of payments to the Income and Sales Tax Department worth JOD 166,045, Oman Municipality buildings worth JOD 33,240, Hikma medicines worth JOD 20,727, payments to Al-Amin Company for Medical Industries and Equipment worth JOD 204,286 and payments to the Social Security Corporation worth JOD 241,265

Deffered cheques maturity date extend to **May 19, 2026** .

12- Banks overdraft

A. This item consists of :

Bank	Facilities limit	Interest rate	Guarantees	30-Jun-2024	31-Dec-2023
	JD	%		JD	JD
				(Reviewed)	(Audited)
Ittihad Bank	2,000,000	9.75	Company's name	2,010,603	1,748,185
Arab Bank	5,000,000	10		4,102,346	3,835,967
Total				6,112,949	5,584,152

B. Ittihad Bank facilities due date of **July 31, 2024** .

C. Arab bank facilities due date of **May 31, 2025** .

13- Income tax

A- **Transaction of income tax provision during the period represents of :**

	30-Jun-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Balance at beginning of the period / year	(91,535)	(91,535)
Income tax paid during the period / year	-	-
Semi-annual income tax paid	-	-
Balance ending of the year (transferred to other debit balances)	(91,535)	(91,535)

Ibn-Alhaytham Hospital Company**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Notes to The condensed interim financial statements - reviewed not audited**

- B- The company's income tax was accepted for the end of 2021, and income taxes were estimated for the year 2019 at a value of 274,100 dinars, for the year 2020 at a value of 177,161 dinars, and for the year 2021 at a value of 190,201 dinars (with a total value of 641,462 dinars). A request to pay the due amount in installments was submitted and completed. This is approved and the company pays the amount within the schedule agreed upon with the department and in 20 installments starting on April 29, 2023 and ending on November 29, 2024. The income tax self-assessment statement for 2022 and 2023 has been submitted and has not yet been reviewed by the Income and Sales Tax Department.

14- Basic and diluted earning per share

This item consists of :

	30-Jun-2024	30-Jun-2024
	JD	JD
(Loss) for the period	120,090	(679,186)
Weighted average shares (share)	20,000,000	20,000,000
Basic and diluted (loss) per share	0.006	(0.034)

The diluted earning profit per share is equal to the basic earning per share for the period .

15- Contingent liabilities

On the date of the financial center, the company has contingent laibilites :

	30-Jun-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Bank's guarantees	69,600	69,600
Deduct: Bank's gurantees deposits	(5,800)	(5,800)
Net	63,800	63,800

Ibn-Alhaytham Hospital Company**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Notes to The condensed interim financial statements - reviewed not audited****16- Legal situation**

There are cases filed by third parties against the company worth 1,593,718 Jordanian dinars are financial claims cases.

There are also cases filed by the company against third parties worth 687,603 Jordanian dinars, most of which are the stages of implementation in favor of the company.

In the opinion of the Company's legal counsel, the likely outcome of these issues will be in the Company's favor and that the provision formed in the books is sufficient to meet any potential liabilities.

17- Related parties transactions

The related parties represent the main shareholders, associates, subsidiaries, board members and companies in which they are major owners, the prices and conditions related to these transactions are approved by the company's management.

A. Details of due from related parties appear on financial position

	Type of transaction	30-Jun-2024 JD (Reviewed)	31-Dec-2023 JD (Audited)
<u>Associates</u>			
Inernational Co. for Medical Investments	Med. Insurance	1,235	1,210
Arab Int'l Food & Factories & Investments Co.	Med. Insurance	3,050	3,050
Ittihad Schools Co.	Med. Insurance	44,758	46,715
Trans World Information Technology Co.	Med. Insurance	33	33
Jordanian Real Estate Co. for Development	Med. Insurance	366	2,291
Arab International Company for education & investment	Med. Insurance	320,276	372,017
Alomana Company for Investment and Portfolio Management	Med. Insurance	865	307
Total		370,583	425,623

B. Details of related parties balances appear on statement of income

	Type of transaction	30-Jun-2024 JD	30-Jun-2023 JD
Arab International Company for education & investment	Health ins. Rev	176,094	113,290
Alomana Company for Investment and Portfolio Management	Health ins. Rev	5,861	443
Ittihad Schools Co.	Health ins. Rev	16,075	18,753
Jordanian Real Estate Co. for Development	Health ins. Rev	761	2,141
Total		198,791	134,627

C. Wages , Allowances and other benefits for senior executive managements :

	<u>30-Jun-2024</u>	<u>30-Jun-2023</u>
	JD	JD
Salaries and other benefits	<u>67,499</u>	<u>80,422</u>

18- Risk management

The company is exposed in general to financial risks, credit risks, liquidity risks and market risks, and in general, the goals and policies of the company in managing the financial risks to which the financial statements are exposed, and they have been disclosed in the financial statements as well as the financial statements of the company as well On **December 31, 2023**.

19- Subsequent events

There are no subsequent events may have material affects to financial position .

20- Comparative figures

Some of the comparative figures have been reclassified to suit the classification of the current fiscal period figures. The reclassification and did not result in any impact on the profit or property rights of the previous year.