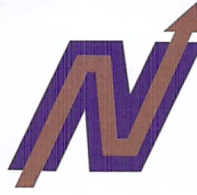


**Ibn-Alhaytham Hospital Company**  
**Public shareholding company**  
**Amman - The Hashemite Kingdom of Jordan**

**Condensed interim financial statements**  
**as of March 31, 2024**  
**(Reviewed not audited)**

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**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 31 March 2024, and the related condensed interim statements of comprehensive income, changes in equity and cash flows for three-month period ended 31 March 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 & Alsali Co.**

**Nabeel M. Obeidat**

**License No. 877**



**Amman in**

**April 29, 2024**

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

**Statement of condensed interim of financial position**  
**as of March 31, 2024 (reviewed not audited)**

	Note	31-Mar-2024 JD (Reviewed)	31-Dec-2023 JD (Audited)
<b><u>Assets</u></b>			
<b><u>Non - current assets</u></b>			
Property and Equipment - net	5	10,318,001	10,660,586
Investments in associates	6	763,153	763,153
Projects under construction		2,210,180	2,107,278
Down payments on solar project account		1,184,570	1,184,570
Financial assets at fair value through comprehensive income	7	3,505,185	3,465,295
<b>Total non - current assets</b>		<b>17,981,089</b>	<b>18,180,882</b>
<b><u>Current assets</u></b>			
Medical and non-medical supplies warehouse		1,944,040	1,742,356
Accounts receivable - net	8	8,494,713	8,397,085
Due from related parties	17 A	368,476	425,623
Other debit balances		538,350	501,732
Cash on hand and at banks		145,261	297,392
<b>Total current assets</b>		<b>11,490,840</b>	<b>11,364,188</b>
<b>Total assets</b>		<b>29,471,929</b>	<b>29,545,070</b>

**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 March 31, 2024 (reviewed not audited)**

	<u>Note</u>	<u>31-Mar-2024</u>	<u>31-Dec-2023</u>
		JD	JD
<b><u>Owners' equity and liabilities</u></b>		<b>(Reviewed)</b>	<b>(Audited)</b>
<b><u>Owners' equity</u></b>			
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		( 1,637,610)	( 1,677,501)
Accumulated (losses)	9	( 7,444,108)	( 7,354,706)
( Loss) for the period		( 7,665)	-
<b>Net owner's equity</b>		<b>14,346,342</b>	<b>14,403,518</b>
<b><u>Non-current liabilities</u></b>			
Loans - long term	10	28,350	64,050
Deffered cheques - long term	11	71,981	95,974
<b>Total non-current liabilities</b>		<b>100,331</b>	<b>160,024</b>
<b><u>Current liabilities</u></b>			
Banks overdraft	12	5,510,423	5,584,152
Loans - short term	10	3,170,683	3,171,277
Accounts payable		3,958,703	3,790,172
Deffered cheques - short term	11	481,516	561,823
Other credit balances		1,903,931	1,874,104
<b>Total current liabilities</b>		<b>15,025,256</b>	<b>14,981,528</b>
<b>Total owners' equity and liabilities</b>		<b>29,471,929</b>	<b>29,545,070</b>

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

**Ibn-Alhaytham Hospital Company**  
**Amman - The Hashemite Kingdom of Jordan**

**Statement of condensed interim of comprehensive income**  
**for the three months ended March 31, 2024 (reviewed not audited)**

	Note	31-Mar-2024	31-Mar-2023
		JD	JD
		(Reviewed)	(Reviewed)
Revenues		2,894,560	2,778,551
Operating expenses		( 1,963,592)	( 1,937,872)
<b>Gross Profit Margin</b>		<b>930,968</b>	<b>840,679</b>
General & administrative expenses		( 618,188)	( 847,228)
Depreciations		( 177,933)	( 277,043)
Company's share of associates (loss)	6	-	( 152)
Finance expenses		( 179,897)	( 166,482)
Other revenues		37,385	29,256
<b>(Loss) for the period</b>		<b>(7,665)</b>	<b>(420,970)</b>
<b><u>Add: Other comprehensive income items</u></b>			
Change in the fair value of financial assets		39,891	(406,401)
<b>Total Comprehensive income (loss) for the period</b>		<b>32,226</b>	<b>(827,371)</b>
		<b>Fils/Dinar</b>	<b>Fils/Dinar</b>
<b>Basic and diluted (loss) per share</b>	14	<b>(0.0004)</b>	<b>(0.0210)</b>

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 three months ended March 31, 2024 (reviewed not audited)**

Description	Accumulated (loss)					(Loss) for the period					Total accumulated (loss)	Net		
	Capital	Issuance premium	Statutory reserve	Voluntary reserve	Fair value reserve	Realized	Unrealized	Realized	Unrealized	Realized			Unrealized	
	JD		JD		JD		JD		JD		JD		JD	
For the three months ended March 31,2024														
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)	14,403,518		
Prior years' expenses	-	-	-	-	-	( 89,402)	-	-	-	-	( 89,402)	( 89,402)		
Adjusted opening Balance	20,000,000	1,911,328	1,445,544	78,853	( 1,677,501)	( 7,457,691)	13,583	-	-	-	( 7,444,108)	14,314,116		
(Loss) of the period	-	-	-	-	-	-	-	( 7,665)	-	-	-	( 7,665)		
Fair value reserve	-	-	-	-	39,891	-	-	-	-	-	-	39,891		
Total Comprehensive (loss)	-	-	-	-	39,891	-	-	-	-	-	-	32,226		
Balance as of March 31, 2024 ( Reviewed )	20,000,000	1,911,328	1,445,544	78,853	( 1,637,610)	( 7,457,691)	13,583	( 7,665)	-	-	( 7,444,108)	14,346,342		
For the three months ended March 31,2023														
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)	18,491,631		
Prior years' revenues	-	-	-	-	-	3,379	-	-	-	-	3,379	3,379		
Prior years' income tax (note 13 B)	-	-	-	-	-	( 518,439)	-	-	-	-	( 518,439)	( 518,439)		
Adjusted opening Balance	20,000,000	1,911,328	1,445,544	78,853	( 1,233,204)	( 4,239,533)	13,583	-	-	-	( 4,225,950)	17,976,571		
(Loss) of the period	-	-	-	-	-	-	-	( 421,478)	508	( 420,970)	( 420,970)	(420,970)		
Fair value reserve	-	-	-	-	( 406,401)	-	-	-	-	-	-	(406,401)		
Total Comprehensive (loss)	-	-	-	-	(406,401)	-	-	(421,478)	508	(420,970)	(827,371)	(827,371)		
Balance as of March 31, 2023 ( Reviewed )	20,000,000	1,911,328	1,445,544	78,853	( 1,639,605)	( 4,239,533)	13,583	( 421,478)	508	( 4,646,920)	17,149,200	17,149,200		

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 three months ended March 31, 2024 (reviewed not audited)**

	Note	31-Mar-2024 JD (Reviewed)	31-Mar-2023 JD (Reviewed)
<b><u>Cash flows from operating activities</u></b>			
(Loss) for the period before tax		( 7,665)	( 420,970)
Prior (expenses) years'/ revenues		( 89,402)	3,379
Prior years' income tax	13 B	-	( 518,439)
Depreciations	5	354,836	466,764
Company's share of associates loss	6	-	152
<b>Operating income (losses ) before changes in working capital</b>		<b>257,769</b>	<b>(469,114)</b>
<b><u>(Increase) decrease in current assets</u></b>			
Accounts receivable		( 97,628)	( 580,579)
Due from related parties		57,147	4,811
Medical and non-medical supplies warehouse		( 201,684)	( 113,346)
Other debit balances		( 36,618)	90,719
<b><u>Increase (decrease) in current liabilities</u></b>			
Accounts payable and deferred Cheques		64,232	( 9,759)
Previous years' income tax	13 B	-	518,439
Other credit balances		29,827	( 2,890,365)
<b>Net cash flows provided from ( used in ) operating activities</b>		<b>73,045</b>	<b>(3,449,194)</b>
<b><u>Cash flows from investing activities</u></b>			
Acquisitions of property , plant & equipments	5	( 12,251)	( 13,444)
Projects under construction		( 102,902)	-
<b>Net cash flows (used in) investing activities</b>		<b>(115,153)</b>	<b>(13,444)</b>
<b><u>Cash flows from financing investing</u></b>			
Banks overdraft		( 73,729)	3,395,465
Loans		( 36,294)	76,654
<b>Net cash flows (used in ) provided from financing activities</b>		<b>(110,023)</b>	<b>3,472,119</b>
<b>Net (decrease) increase in cash balances</b>		<b>(152,131)</b>	<b>9,481</b>
Cash on hand & at banks at beginning of Period		297,392	193,203
<b>Cash on hand &amp; at banks at ending of Period</b>		<b>145,261</b>	<b>202,684</b>

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**

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**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 **April 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 three months period ended **March 31, 2024** are not necessarily indicative of the results that may be expected for the financial year ending **December 31, 2024** .

**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 .

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

**Notes to The condensed interim financial statements - reviewed not audited**

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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**

Accounting policies followed in condensed interim financial statements' preparation for this period are consistent with the policies followed the last year, Except for the Company's application of the following Standards :

**New standards or amendments effective from January 1, 2024**

- Classification of liabilities into current or non-current liabilities (amendments to International Accounting Standard No. 1).
- Sale or contribution of assets between an investor and his associate or joint venture - Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures (Optional Application).

**In the opinion of management, the new standards, amendments and interpretations did not have a material impact on the company during the current or future period and on expected future transactions.**

**Ibn-Althaytham 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 :

	Lands	Buildings	Vehicles	Medical Equipment's	Furniture & fixture	Office equipment	Computers	Machines and equipments		Signboard	Other assets	Total
	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD
<b><u>Cost</u></b>												
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	-	-	-	-	4,412	1,200	-	6,639		-	-	12,251
Balance ending of the period	5,373,696	12,813,815	335,851	20,177,407	1,203,924	1,118,790	1,092,799	130,677		35,855	141,726	42,424,540
<b><u>Accumulated depreciations</u></b>												
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	-	125,660	1,455	175,308	17,426	12,450	20,000	1,760		507	270	354,836
Balance ending of the period	-	10,454,523	323,958	18,111,423	1,069,988	1,042,647	916,736	113,516		29,433	44,316	32,106,540
<b>Book value as of March 31, 2024 (reviewed)</b>	5,373,696	2,359,292	11,893	2,065,984	133,936	76,143	176,063	17,161		6,422	97,410	10,318,001
<b>Book value as of December 31, 2023 (audited)</b>	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 March 31, 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	31-Mar-2024	31-Dec-2023
	Share	%	JD	JD
			<b>(Reviewed)</b>	<b>(Audited)</b>
<b>National</b>				
<b>Limited liability companies (unlisted)</b>				
International Co. for Medical Investments **	50,710	2.167	55,697	55,697
Alomana' for Investment & portfolio management **	666,667	7.407	769,654	769,654
Applied Energy Co. *	100,000	40	-	-
<b>Total</b>			<b>825,351</b>	<b>825,351</b>
Fair value reserve			(62,198)	(62,198)
<b>Fair value</b>			<b>763,153</b>	<b>763,153</b>

\* 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 :**

	31-Mar-2024	31-Dec-2023
	JD	JD
	<b>(Reviewed)</b>	<b>(Audited)</b>
<b>Balance beginning of the period / year</b>	<b>763,153</b>	<b>763,170</b>
Company's share of associates (loss)	-	11,651
Company's share of changes in fair value for associates	-	(11,668)
<b>Balance ending of the period / year</b>	<b>763,153</b>	<b>763,153</b>

**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 :

	31-Mar-2024	31-Dec-2023
	JD	JD
<b>Local</b>		
<b><u>Public Shareholding Companies (listed)</u></b>	<b>(Reviewed)</b>	<b>(Audited)</b>
Financial assets portfolio	5,071,948	5,071,948
<b><u>Limited liabilities Companies (un-listed)</u></b>		
Financial assets portfolio	8,424	8,424
<b>Total</b>	<b>5,080,372</b>	<b>5,080,372</b>
Deduct : fair value reserve	(1,575,187)	(1,615,077)
<b>Fair value</b>	<b>3,505,185</b>	<b>3,465,295</b>

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 **27,050**.

**8- Account receivables - net**

A- This item consists of the following:

	31-Mar-2024	31-Dec-2023
	JD	JD
	<b>(Reviewed)</b>	<b>(Audited)</b>
Medical receivable	12,953,901	13,109,631
Trade receivable	1,041,274	972,399
Personal debts - doctors	441,469	368,096
Inpatient receivables	101,174	32,517
Cases debts	100,900	100,900
Returned checks	154,043	154,043
Cheques under collection	-	3,500
<b>Total</b>	<b>14,792,761</b>	<b>14,741,086</b>
Deduct: doctor and companies dues (note 8 B)	(2,490,793)	(2,536,746)
<b>Net accounts receivable after doctors' &amp; companies dues</b>	<b>12,301,968</b>	<b>12,204,340</b>
Deduct: expected credit losses (note 8 C)	(3,807,255)	(3,807,255)
<b>Net</b>	<b>8,494,713</b>	<b>8,397,085</b>

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 :**

	31-Mar-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
<b>Balance at beginning of the period / year</b>	<b>(7,354,706)</b>	<b>(3,710,890)</b>
Prior years' expenses	(89,402)	(1,116,722)
<b>Adjusted opening Balance</b>	<b>(7,444,108)</b>	<b>(4,827,612)</b>
(Loss) of the year	-	(2,527,094)
<b>Balance at ending of the period / year</b>	<b>(7,444,108)</b>	<b>(7,354,706)</b>
<b><u>It's distributed as follows:</u></b>		
Accumulated (loss) from realized (losses)	(7,457,691)	(7,368,289)
Retained earnings from unrealized profit	13,583	13,583
<b>Retained earnings at ending of the year</b>	<b>(7,444,108)</b>	<b>(7,354,706)</b>

10- **Loans**

A. This Item Consists of :

	31-Mar-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)	35,700	28,350	35,700	64,050
<b>Total</b>	<b>3,170,683</b>	<b>28,350</b>	<b>3,171,277</b>	<b>64,050</b>

- C. The company obtained loans from Al Rajhi Bank amounting to 3,135,577 Jordanian dinars, in exchange for selling goods to the customer on credit. The loan is due in installments on the following due dates: February 13, 2024, May 15, 2024, and May 23, 2024, respectively. Profits amounting to 135,576 were calculated. Dinar as deferred profits, and the loan was granted guaranteeing the name of the company.
- D. The company obtained a loan from Bank al-EtiHAD on December 8, 2019, mounting 648,396 dinars. The loan matures on July 31, 2024, and is repaid in 57 monthly installments worth 13,012 dinars, starting on December 31, 2019. The loan was granted by guaranteeing 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 :

	31-Mar-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Accrued & short term	481,516	561,823
Long term	71,981	95,974
<b>Total</b>	<b>553,497</b>	<b>657,797</b>

C- the post-dated checks represent the value of payments to the affiliated company (Applied Energy Company) in the amount of 167,953 dinars in order to pay part of the company's share in the renewable energy project included in the projects under implementation, and in the value of payments to the Income and Sales Tax Department in the amount of 299,657 dinars, and amounts to the Amman Municipality of 66,474 dinars and Hikma medicines worth 19,413 jd.

Deffered cheques maturity date extend to **December 15, 2025** .**12- Banks overdraft**

A. This item consists of :

Bank	Facilities limit	Interest rate	Guarantees	31-Mar-2024	31-Dec-2023
	JD	%		JD	JD
				(Reviewed)	(Audited)
Ittihad Bank	2,000,000	9.75	Company's name	1,705,886	1,748,185
Arab Bank	5,000,000	10		3,804,537	3,835,967
<b>Total</b>				<b>5,510,423</b>	<b>5,584,152</b>

B. Ittihad Bank facilities due date of **July 31, 2024** .C. Arab bank facilities due date of **May 31, 2024** .**13- Income tax**A- **Transaction of income tax provision during the period represents of :**

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

# 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 earnings per share

This item consists of :

	31-Mar-2024	31-Mar-2023
	JD	JD
(Loss) for the period	( 7,665)	( 420,970)
Weighted average shares (share)	20,000,000	20,000,000
<b>Basic and diluted (loss) per share</b>	<b>(0.0004)</b>	<b>(0.0210)</b>

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

## 15- Contingent liabilities

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

	31-Mar-2024	31-Dec-2023
	JD	JD
	(Reviewed)	(Audited)
Bank's guarantees	69,600	69,600
Deduct: Bank's guarantees deposits	(5,800)	(5,800)
<b>Net</b>	<b>63,800</b>	<b>63,800</b>

# **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 amounting to 1,466,912 Jordanian dinars, which are financial claims cases. There are also cases filed by the company against third parties with a value of 699,833 Jordanian dinars, most of which are in the implementation stages for the benefit of the company. In the opinion of the company's legal advisor, the likely outcome of these cases will be in the company's favor, and the provision made 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	31-Mar-2024 JD (Reviewed)	31-Dec-2023 JD (Audited)
<b><u>Associates</u></b>			
Inernational Co. for Medical Investments	Med. Insurance	1,210	1,210
Arab Int'l Food & Factories & Investments Co.	Med. Insurance	3,050	3,050
Ittihad Schools Co.	Med. Insurance	49,777	46,715
Trans World Information Technology Co.	Med. Insurance	33	33
Jordanian Real Estate Co. for Development	Med. Insurance	2,707	2,291
Arab International Company for education & investment		311,305	372,017
Alomana Company for Investment and Portfolio Management	Med. Insurance	394	307
<b>Total</b>		<b>368,476</b>	<b>425,623</b>

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

	Type of transaction	31-Mar-2024 JD	31-Dec-2023 JD
Arab International Company for education & investment	Health ins. Rev	93	67,036
Alomana Company for Investment and Portfolio Management	Health ins. Rev	88	133
Ittihad Schools Co.	Health ins. Rev	8,061	12,016
Jordanian Real Estate Co. for Development	Health ins. Rev	401	707
<b>Total</b>		<b>8,643</b>	<b>79,892</b>

# **Ibn-Alhaytham Hospital Company**

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**Notes to The condensed interim financial statements - reviewed not audited**

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

	<u>31-Mar-2024</u>	<u>31-Mar-2023</u>
	JD	JD
Salaries and other benefits	35,570	39,822

**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.