

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

Condensed interim financial statements
as of March 31, 2021
(Reviewed not audited)

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Report on the review of the condensed interim financial statements

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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 2021, and the related condensed interim statements of comprehensive income, changes in equity and cash flows for three-month period ended 31 March 2021 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.

Conclusion:

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

Other matters:

-The interim condensed financial statements have been prepared for Instructions for listing the stock exchange in the Amman Stock Exchange & for management's purposes.

-The financial statements were audited as on December 31, 2020, and the interim condensed financial statements as on March 31, 2020 were reviewed by another auditor, who issued an unqualified audit report on March 30, 2021 and an unqualified review report on August 5, 2020, respectively.

Obeidat & Alsaleh Co.

Nabeel M. Obeidat

License No. 877

شركة عبيدات والصالح
محاسبون قانونيون

Amman in

April 29, 2021

Ibn-Alhaytham Hospital Company
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Statement of condensed interim of financial position
as of March 31, 2021 (reviewed not audited)

	<u>Note</u>	<u>31-Mar-2021</u> JD (Reviewed)	<u>31-Dec-2020</u> JD (Audited)
<u>Assets</u>			
<u>Non - current assets</u>			
Property and Equipment - net	5	15,110,565	15,187,435
Projects under construction	6	1,625,068	1,625,068
Investments in associates	7	803,581	744,940
Financial assets at fair value through comprehensive income	8	3,757,963	3,775,068
Total non - current assets		21,297,177	21,332,511
<u>Current assets</u>			
Inventory		3,032,687	3,008,448
Accounts receivable & cheques under collection - net	9	6,106,711	5,396,858
Due from related parties	17A	690,151	677,060
Other debit balances		1,261,746	710,390
Cash on hand and at banks		248,269	394,060
Total current assets		11,339,564	10,186,816
Total assets		32,636,741	31,519,327

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 financial position
as of March 31, 2021 (reviewed not audited)

	<u>Note</u>	<u>31-Mar-2021</u> JD (Reviewed)	<u>31-Dec-2020</u> JD (Audited)
<u>Owners' equity and liabilities</u>			
<u>Owners' equity</u>			
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		(1,329,925)	(1,373,334)
Retained earning	10	359,040	406,849
Profit for the period		538,761	-
Total owner's equity		23,003,601	22,469,240
<u>Current liabilities</u>			
Banks overdraft	11	2,937,195	2,529,584
Accounts payable		3,171,561	3,585,987
Deffered cheques	12	1,671,019	1,753,445
Due to related parties	17 b	37,455	34,070
Income tax provision	13	380,017	222,524
Other credit balances		1,435,893	924,477
Total current liabilities		9,633,140	9,050,087
Total owners' equity and liabilities		32,636,741	31,519,327

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, 2021 (reviewed not audited)

	Note	31-Mar-2021 JD (Reviewed)	31-Mar-2020 JD (Reviewed)
Revenues		2,902,657	3,536,929
Cost of Revenue		(1,286,639)	(1,779,385)
Gross Profit Margin		1,616,018	1,757,544
General & administrative expenses		(665,105)	(601,833)
Depreciation	6	(236,863)	(249,915)
Company's share of associates (loss)	7	(1,873)	
Finance expenses		(29,703)	(28,017)
Other revenues		-	3,054
Profit for the period before tax		682,474	878,428
Income tax	13	(143,713)	(129,076)
Profit for the period		538,761	749,352
<u>Add: Other comprehensive income items</u>			
Net change in the fair value of financial assets through comprehensive income and associates		43,409	75,286
Total Comprehensive Profit for the period		582,170	824,638
		Fils/Dinar	Fils/Dinar
Basic and diluted earninig per share	14	0.027	0.037

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, 2021 (reviewed not audited)

Description	Capital	Issuance	Statutory	Voluntary	Fair value	Retained	Profit for the	Net
	JD	premium	reserve	reserve	reserve	earnings (acc. loss)	period	JD
For the three months ended March 31, 2021								
Balance as of January 1, 2021 - (Audited)	20,000,000	1,911,328	1,445,544	78,853	(1,373,334)	406,849	-	22,469,240
Prior years' expenses	-	-	-	-	-	(34,029)	-	(34,029)
Prior years' income tax	-	-	-	-	-	(13,780)	-	(13,780)
Adjusted opening Balance	20,000,000	1,911,328	1,445,544	78,853	(1,373,334)	359,040	-	22,421,431
Profit of the period after tax	-	-	-	-	-	-	538,761	538,761
Fair value reserve	-	-	-	-	43,409	-	-	43,409
Total Comprehensive income for the period	-	-	-	-	43,409	-	538,761	582,170
Balance as of March 31, 2021 (Reviewed)	20,000,000	1,911,328	1,445,544	78,853	(1,329,925)	359,040	538,761	23,003,601

For the three months ended March 31, 2020

Balance as of January 1, 2020 - (Audited)	20,000,000	1,911,328	1,248,790	78,853	(1,809,172)	(687,905)	-	20,741,894
Prior years' expenses	-	-	-	-	-	(266,180)	-	(266,180)
adjusted opening Balance	20,000,000	1,911,328	1,248,790	78,853	(1,809,172)	(954,085)	-	20,475,714
Profit of the period after tax	-	-	-	-	-	-	749,352	749,352
Fair value reserve	-	-	-	-	75,286	-	-	75,286
Total Comprehensive income for the period	-	-	-	-	75,286	-	749,352	824,638
Balance as of March 31, 2020 (Reviewed)	20,000,000	1,911,328	1,248,790	78,853	(1,733,886)	(954,085)	749,352	21,300,352

* 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, 2021 (reviewed not audited)**

	Note	31-Mar-2021 JD (Reviewed)	31-Mar-2020 JD (Reviewed)
<u>Cash flows from operating activities</u>			
Profit for the period before tax		682,474	878,428
Prior years' expenses		(34,029)	(266,180)
Depreciations	5	286,863	529,504
Company's share of associates loss	7	1,873	2,405
Operating income before changes in working capital		937,181	1,144,157
<u>(Increase) decrease in current assets</u>			
Accounts receivable & cheques under collection		(709,853)	329,596
Due from related parties		(13,091)	(218,178)
Inventory		(24,239)	(443,243)
Other debit balances		(551,356)	88,712
<u>Increase (decrease) in current liabilities</u>			
Accounts payable and deffered Cheques		(496,852)	231,771
Due to related parties		3,385	-
Other credit balances		511,415	(124,514)
Net cash provided from (used in) operating activities		(343,410)	1,008,301
<u>Cash flows from investing activities</u>			
Acquisitions of property , plant & equipments	5	(209,992)	(201,935)
Net cash flows (used in) investing activities		(209,992)	(201,935)
<u>Cash flows from financing investing</u>			
Banks overdraft		407,611	(958,510)
Net cash flows provided from (used in) financing activities		407,611	(958,510)
Net (decrease) in cash balances		(145,791)	(152,144)
Cash on hand & at banks at beginning of Period		394,060	278,974
Cash on hand & at banks at ending of Period		248,269	126,830

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 **April 29,2021** , 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 aare 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 31,2020** , in addition, The results for the three months period ended **March 31,2021** are not necessarily indicative of the results that may be expected for the financial year ending **December 31,2021** . No provision has been made for the profit for the period, which is made at the end of the year

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 .

Management beleive 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- Changes in accounting policies

There are no material changes to the nature and amount of the changes in the estimate of amounts recognized in the interim financial statements as compared to the financial statements for December 31, 2020 .

Ibn-Alhaytham Hospital Company
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Notes to the condensed interim financial statements - reviewed not audited

5- Property, plant and equipment - Net

This item consists of :

	Lands		Buildings		Vehicles		Medical Equipment's		Furniture		Office equipment		Computers		Machines and equipments		Signboard		Other assets		Total	
	JD		JD		JD		JD		JD		JD		JD		JD		JD		JD		JD	
<u>Cost</u>																						
Balance beginning of the period	5,373,696		12,600,427		452,430		19,570,626		1,115,198		991,617		905,000		118,558		40,932		129,114		41,297,598	
Additions	-		164,547		-		5,000		4,365		571		19,438		-		-		16,071		209,992	
Balance ending of the period	5,373,696		12,764,974		452,430		19,575,626		1,119,563		992,188		924,438		118,558		40,932		145,185		41,507,590	
<u>Accumulated depreciations</u>																						
Balance beginning of the period	-		8,071,490		420,050		15,259,281		903,492		807,705		518,324		65,530		23,187		41,104		26,110,163	
Depreciation	-		100,969		3,609		164,288		4,471		4,608		7,727		944		113		134		286,863	
Balance ending of the period	-		8,172,459		423,659		15,423,569		907,963		812,313		526,051		66,474		23,300		41,238		26,397,025	
Book value as of March 31, 2021 (reviewed)	5,373,696		4,592,515		28,771		4,152,057		211,600		179,875		398,387		52,084		17,632		103,947		15,110,565	
Book value as of December 31, 2020 (audited)	5,373,696		4,528,937		32,380		4,311,345		211,706		183,912		386,676		53,028		17,745		88,010		15,187,435	

Ibn-Alhaytham Hospital Company**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Notes to The condensed interim financial statements - reviewed not audited****6- Projects under construction**

The projects under construction represent of amount paid for the renewable energy project amounted of JD **1,625,068**, and these projects are expected to be completed in **2021**.

7- Investment in associates

A- This item consists of :	Number of shares/shar es owned	Ownerty rate	Market value	31-Mar-2021	31-Dec-2020
	Share	%	JD	JD (Reviewed)	JD (Audited)
<u>Inside Jordan</u>					
<u>Public Joint Stock Companies Limited (listed)</u>					
International Medical Investment Company **	50,710	2.167	57,302	53,989	45,798
<u>Limited liability companies (not listed)</u>					
AL-Omana'a for Investment and financial portfolio management **	666,667	7.407	-	749,592	699,142
Applied Energy Company*	80,000	40	-	-	-
Total				803,581	744,940

* 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 associates as of **March 31, 2021** was negative).

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

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

Notes to The condensed interim financial statements - reviewed not audited

B- Investments in associates - follow

The following summary of assets, liabilities, revenues and companys' share of associates P/L :

This item consists of :

		Assets	Liabilities	Revenue	The company's share of business results
	Activity	JD	JD	JD	JD
<u>Inside Jordan</u>					
<u>Public shareholding companies (listed)</u>					
International Medical Investment Company	Trade	3,140,413	648,798	4,770	(3,530)
Total		3,140,413	648,798	4,770	(3,530)
<u>Limited liability companies (not listed)</u>					
AL-Omana'a for Investment and financial portfolio management	Financial mediation	10,870,015	749,962	44,622	1,657
Applied Energy Company*	renewable energy	-	-	-	-
Total		10,870,015	749,962	44,622	1,657
Total		14,010,428	1,398,760	49,392	(1,873)

* Financial information are not available according to not issuing interim financial statements .

C- Transaction of investment in associates during the period represents of :

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Balance at beginning of the period / year	744,940	693,391
The company's share in the associates profits	(1,873)	5,634
Net change in fair value of investment in associates	60,514	59,228
Dividends distributed from associates	-	(13,313)
Balance at ending of the period / year	803,581	744,940

D- For the purposes of the company's membership in the Board of Directors of The International Medical Investment Company and for other purposes at the Securities Deposit Center, the shares held from the shares owned in that company amounted to **5,200** shares and a market amounted of JD **5,576**.

Ibn-Alhaytham Hospital Company**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Notes to The condensed interim financial statements - reviewed not audited****8- Financial assets at fair value through the comprehensive income list**

A- This item consists of :

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Reviewed)
<u>Inside Jordan</u>		
Portfolio of financial assets - listed (note 8 B)	3,749,539	3,766,644
Financial asset portfolio - unlisted	8,424	8,424
Faire value	3,757,963	3,775,068

B- For the purposes of the company's membership in the boards of directors of the companies invested in it and for other purposes at the Securities Deposit Center, the shares reserved from the shares owned in these companies were **55,000** shares and a market amounted of JD **25,600** as of **March 31, 2021**.

8- Account receivables and cheques under collection- net

A- This item consists of the following:

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Medical Receivables	7,933,170	7,293,581
Trade Receivables	931,679	906,560
Personal Receivables for Doctors	384,028	328,283
Inpatients Receivable	111,580	111,580
Legal Cases Receivables	100,900	100,900
Returned cheques	151,144	156,490
Cheques under collection (note 9 B)	21,513	26,766
Total	9,634,013	8,924,160
Less: impairment debts (note 9 C)	(3,527,302)	(3,527,302)
Net	6,106,711	5,396,858

B- Cheques under collection maturity date extend to **May 30,2021** .

C- The movement of impairment debts during thje period as follow:

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Balance at beginning of the period / year	3,527,302	4,213,995
Disposals for the period / year	-	(686,693)
Balance at ending of the period / year	3,527,302	3,527,302

Ibn-Alhaytham Hospital Company

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

10- Retained earnings

This item consists of :

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Balance at beginning of the period / year	406,849	(687,905)
Prior years' expenses	(34,029)	(250,192)
Prior years' income tax	(13,780)	-
Adjusted opening Balance	359,040	(938,097)
Profit of the year	-	1,541,700
Transferred to statutory reserve	-	(196,754)
Balance at ending of the period / year	359,040	406,849

11- Banks overdraft

This item consists of :

Bank	Facilities limit	Interest rate	Guarantees	31-Mar-2021	31-Dec-2020
	JD	%		JD	JD
				(Reviewed)	(Audited)
Union Bank for Savings and Investment	2,000,000	7.75	Company name	2,937,195	2,529,584
Total				2,937,195	2,529,584

12- Deffered cheques

A- This item consists of :

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Deffered cheques- due and short-term	1,671,019	1,753,445
Total	1,671,019	1,753,445

B- Deffered cheques maturity date extend to **August 19, 2021** .

C- Deffered cheques represent the value of payments to the associate company (Applied Energy Company) to pay part of the company's share in the renewable energy project which mentioned in projects under construction.

Ibn-Alhaytham Hospital Company

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

13- income tax

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

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Balance at beginning of the period / year	222,524	117,467
Income tax for the period/year (note 13 c)	143,713	362,711
Income tax paid during the period/year	-	(107,154)
Semi-annual income tax paid	-	(150,500)
Income tax previous years - national contribution	13,780	-
Balance at ending of the period / year	380,017	222,524

- B- Income tax has been settled until **2016**, self-assessment statements for the years **2017** and **2018** have been submitted within the legal term of the Income and Sales Tax Service and the payment of the tax due and are under review by the Department, while the years **2019** and **2020** have been submitted for self-assessment statements and have not yet been reviewed.

C- Reconciliation of taxable income

	31-Mar-2021	31-Dec-2020
	JD	JD
	(Reviewed)	(Audited)
Recorded profit	682,474	1,922,546
Non-taxable income	-	(143,443)
Non-taxable expenses	1,873	34,452
Taxable income	684,347	1,813,555
Income tax rate	20%	20%
Income tax for the year	136,869	362,711
National contribution accountt (1% of taxable income)	6,844	-
Total income tax	143,713	362,711

Ibn-Alhaytham Hospital Company

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Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

14- Basic and diluted earning per share

This item consists of :

	<u>31-Mar-2021</u>	<u>31-Mar-2021</u>
	JD	JD
Profit for the period after tax	538,761	749,352
Weighted average shares (share)	20,000,000	20,000,000
Basic and diluted earning per share	<u>0.027</u>	<u>0.037</u>

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 :

	<u>31-Mar-2021</u>	<u>31-Dec-2020</u>
	JD	JD
	(Reviewed)	(Audited)
Bank guarantees	57,000	88,000
Total	<u>57,000</u>	<u>88,000</u>

16- Legal situation

There are cases of third parties facing the company worth JD **809,834** and other cases established by the company in the face of others worth JD **1,028,913**.

In the opinion of the management of the company and the legal advisor of the company, the possible outcome of these cases will be in the interest of the company and the provision in the books is sufficient to meet any possible obligations.

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.

Ibn-Alhaytham Hospital Company

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

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

	Type of transaction	31-Mar-2021 JD (Reviewed)	31-Dec-2020 JD (Audited)
<u>Associates</u>			
Applied for energy Co		640,233	618,962
AL-Omana'a for Investment and financial portfolio management Co		-	4,173
Inernational Co. for Medical Investments Co		8,169	6,663
<u>Sister companies</u>			
First Finance Co.		1,955	1,190
Arab Int'l Food & Factories & Investments Co	Health insurance	2,839	1,577
Ettihad Schools Co.		32,421	-
Trans World Information Technology Co.		1,772	-
Real Estate Development Company Co		2,762	-
<u>Mother company</u>			
Arab International Company For Education And Investment Co		-	44,495
Total of due from related parties		690,151	677,060

B. Details of due to related parties appear on financial position

	Type of transaction	31-Mar-2021 JD (Reviewed)	31-Dec-2020 JD (Audited)
<u>Mother company</u>			
Arab International Company For Education And Investment Co		11,155	-
<u>Associates</u>			
AL-Omana'a for Investment and financial portfolio management Co	health insurance	26,300	-
<u>Sister companies</u>			
Ettihad Schools Co.		-	33,850
Real Estate Development Company Co		-	220
Total		37,455	34,070

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

	31-Mar-2021 JD	31-Mar-2020 JD
Salaries and other benefits	60,263	62,764

Ibn-Alhaytham Hospital Company

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The condensed interim financial statements - reviewed not audited

18- Risk management

The company is exposed in general to financial risks, credit risks, liquidity risks and market risks, especially in light of the Corona pandemic, 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, 2020**.

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.