

**THE CONSULTANT AND INVESTMENT GROUP COMPANY**

**PUBLIC SHAREHOLDING COMPANY**

**INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)**

**31 MARCH 2025**

**Report on Review of Interim Condensed Consolidated Financial Statements  
To the Board of Directors of The Consultant and Investment Group Company  
Public Shareholding Company  
Amman - Jordan**

**Introduction**

We have reviewed the accompanying interim condensed consolidated financial statements of the Consultant and Investment Group Company - Public Shareholding Company (the "Company") and its subsidiary (the "Group") as at 31 March 2025, comprising of the interim condensed consolidated statement of financial position as at 31 March 2025 and the related interim condensed consolidated statements of comprehensive income, interim condensed consolidated statements of changes in equity and interim condensed consolidated statements of cash flows for the three-month period then ended and explanatory notes. Management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard IAS 34 ("Interim Financial Reporting"). Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

**Scope of Review**

We conducted our review in accordance with International Standard on Review Engagements (2410) "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of 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 and consequently 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 interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with IAS 34.

Amman – Jordan  
30 April 2025

**ERNST & YOUNG**  
Amman - Jordan

**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

	Notes	31 March 2025 JD (Unaudited)	31 December 2024 JD (Audited)
<b><u>Assets</u></b>			
<b>Non-current assets -</b>			
Property and equipment	4	28,189,935	28,408,527
Projects under construction	4	2,066,031	1,768,168
Investment properties		2,735,044	2,735,044
Right-of-use assets		512,230	587,853
Deferred tax assets	7	632,725	632,725
		<u>34,135,965</u>	<u>34,132,317</u>
<b>Current assets -</b>			
Medicine and medical supplies		1,781,373	1,578,077
Trade receivables – net		6,473,202	6,213,599
Other debit balances		925,642	4,087,376
Checks under collection		-	16,150
Cash on hand and bank balances	9	811,183	265,682
		<u>9,991,400</u>	<u>12,160,884</u>
<b>Total assets</b>		<u>44,127,365</u>	<u>46,293,201</u>
<b><u>Equity and Liabilities</u></b>			
<b>Shareholders' equity -</b>			
Paid-in capital	8,1	20,000,000	20,000,000
Statutory reserve	8	1,076,429	1,076,429
Retained earnings		2,776,339	2,380,058
<b>Total equity</b>		<u>23,852,768</u>	<u>23,456,487</u>
<b>Liabilities -</b>			
<b>Non-current liabilities -</b>			
Long-term lease liabilities		299,099	326,394
Long-term liabilities against finance lease contracts – net	5	8,111,035	8,310,195
Long-term Murabaha facilities	6	-	32,040
		<u>8,410,134</u>	<u>8,668,629</u>
<b>Current liabilities -</b>			
Due to Banks	9	1,943,144	-
Short-term lease liabilities		342,432	332,960
Short-term liabilities against finance lease contracts – net	5	1,915,810	1,972,085
Short-term Murabaha facilities	6	1,765,006	2,389,221
Contingent liabilities provision		-	1,161,196
Account payables and other credit balances		5,506,915	7,995,249
Income tax provision	7	391,156	317,374
		<u>11,864,463</u>	<u>14,168,085</u>
<b>Total liabilities</b>		<u>20,274,597</u>	<u>22,836,714</u>
<b>Total equity and liabilities</b>		<u>44,127,365</u>	<u>46,293,201</u>

**The attached notes from 1 to 13 form part of these interim condensed consolidated financial statements**

THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY  
INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE THREE MONTHS ENDED 31 MARCH 2025 (UNAUDITED)

	Notes	For the three months ended	
		31 March	
		2025	2024
		JD	JD
Operating revenues	3	5,557,414	4,931,512
Cost of operating revenues		(4,130,333)	(3,757,543)
<b>Gross profit</b>		<b>1,427,081</b>	<b>1,173,969</b>
General and administrative and marketing expenses		(765,769)	(924,999)
Finance costs		(270,862)	(170,482)
Interest on lease liabilities		(9,472)	(15,193)
Other income – net		108,685	137,019
<b>Profit for the period before income tax</b>		<b>489,663</b>	<b>200,314</b>
Income tax	7	(93,382)	(65,166)
<b>Profit for the period</b>		<b>396,281</b>	<b>135,148</b>
Other comprehensive income items		-	-
<b>Total comprehensive income for the period</b>		<b>396,281</b>	<b>135,148</b>
		JD/Fils	JD/Fils
<b>Basic and diluted earnings per share for the period</b>	11	<b>0/020</b>	<b>0/007</b>

The attached notes from 1 to 13 form part of these interim condensed consolidated financial statements

THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE THREE MONTHS ENDED 31 MARCH 2025 (UNAUDITED)

	Paid-in capital JD	Statutory reserve JD	Retained earnings JD	Total JD
<b>For the three months period ended 31 March 2025 -</b>				
Balance as at 1 January	20,000,000	1,076,429	2,380,058	23,456,487
Total comprehensive income for the period	-	-	396,281	396,281
Balance as at 31 March	<u>20,000,000</u>	<u>1,076,429</u>	<u>2,776,339</u>	<u>23,852,768</u>
<b>For the three months period ended 31 March 2024 -</b>				
Balance as at 1 January	20,000,000	911,074	1,150,618	22,061,692
Total comprehensive income for the period	-	-	135,148	135,148
Balance as at 31 March	<u>20,000,000</u>	<u>911,074</u>	<u>1,285,766</u>	<u>22,196,840</u>

The attached notes from 1 to 13 form part of these interim condensed consolidated financial statements

**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
**INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE THREE MONTHS ENDED 31 MARCH 2025 (UNAUDITED)**

	Notes	For the three months ended 31 March	
		2025 JD	2024 JD
<b><u>OPERATING ACTIVITIES</u></b>			
Profit for the period before tax		489,663	200,314
<b>Adjustments for:</b>			
Finance costs		270,862	170,482
Interest on lease liabilities		9,472	15,193
Depreciation	4	429,531	288,260
Depreciation on right-of-use assets		75,623	77,946
Provision for contingent liabilities		-	110,000
Provision for employees' vacations		-	26,257
Provision for end-of-service indemnity		6,080	8,629
<b>Working capital changes:</b>			
Medicine and medical supplies		(203,296)	(197,819)
Accounts receivable		(259,603)	(680,607)
Cheques under collection		16,150	(14,771)
Other debit balances		293,298	42,740
Accounts payable and other credit balances		(798,160)	(719,145)
Provision for employees' vacations paid		(39,710)	(4,915)
<b>Net cash flows from (used in) operating activities before income tax</b>		289,910	(677,436)
Income tax paid	7	(19,600)	(229,544)
<b>Net cash flows from (used in) operating activities</b>		270,310	(906,980)
<b><u>INVESTING ACTIVITIES</u></b>			
Purchases of property and equipment	4	(210,939)	(170,044)
Addition to projects under construction	4	(297,863)	(618,777)
<b>Net cash flows used in investing activities</b>		(508,802)	(788,821)
<b><u>FINANCING ACTIVITIES</u></b>			
Liabilities against finance lease contracts		(255,435)	(93,503)
Murabaha facilities		(656,255)	2,116,860
Finance costs and lease liabilities interests paid		(220,166)	(234,713)
Lease liabilities paid		(27,295)	(33,415)
<b>Net cash flows (used in) from financing activities</b>		(1,159,151)	1,755,229
<b>Net (decrease) increase in cash and cash equivalents</b>		(1,397,643)	59,428
Cash and cash equivalents at the beginning of the period		265,682	304,481
<b>Cash and cash equivalents at the end of the period</b>	9	(1,131,961)	363,909

The attached notes from 1 to 13 form part of these interim condensed consolidated financial statements

**(1) GENERAL**

The Consultant and Investments Group Company (Istishari Hospital) was established and registered on 7 November 1995, as a Public Shareholding Company. The Company's paid-in capital is JD 8,000,000. It was increased in prior years in phases to become JD 20,000,000 as at 31 March 2025. The Company's offices are located in Wadi Saqra, P.O Box 840431 Amman 11184 The Hashemite Kingdom of Jordan.

The principal activities of the Company are industrial construction, commercial agencies, investment in commercial and financial projects, establishment and management of health and construction projects, real estate, residential, urban or industrial, commercial markets of all kinds and related services.

The interim condensed consolidated financial statements were approved by the Board of Directors on 29 April 2025.

**(2) BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**(2-1) BASIS OF PREPARATION**

The interim condensed consolidated financial statements for the three-month period ended 31 March 2025 have been prepared in accordance with International Accounting Standard (34), ("Interim Financial Reporting").

The interim condensed consolidated financial statements are presented in Jordanian Dinars, which is the functional currency of the Group.

The interim condensed consolidated financial statements do not contain all information and disclosures that are required by the International Financial Reporting Standards (IFRSs) and should be read in conjunction with the Group's annual report as at 31 December 2024. In addition, the results of the three-month period ended 31 March 2025 are not necessarily indicative of the result that may be expected for the financial year ending 31 December 2025.

## **(2-2) CHANGES IN ACCOUNTING POLICIES**

The accounting policies used in the preparation of the interim condensed consolidated financial statements are consistent with those used in the preparation of the annual consolidated financial statements for the year ended 31 December 2024 except for the adoption of new amendments on the standards effective as at 1 January 2025 shown below:

### **Lack of exchangeability – Amendments to IAS 21**

In August 2023, the IASB issued amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

The amendments were effective for annual reporting periods beginning on or after 1 January 2025. Early adoption is permitted, but will need to be disclosed. When applying the amendments, an entity cannot restate comparative information.

The amendments did not have a material impact on the Group's interim condensed consolidated financial statements.

## **(2-3) BASIS OF CONSOLIDATION**

The interim condensed consolidated financial statements comprise the financial statements of the Company and the following subsidiary:

	Capital JD	Nature of activity	Ownership Percentage	
			31 March 2025	31 December 2024
			%	%
Al Motamaizah for Hospital Management Co	15,000	Hospital services and import of medical devices and supplies	100	100

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Control is achieved when the Company is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. All intra-company assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Company are eliminated in full on consolidation.

The financial statements of the Company and subsidiary are prepared for the same reporting period and using the same accounting policies.



**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
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A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognizes the assets and liabilities of the subsidiary
- Derecognizes the carrying amount of any non-controlling interests
- Derecognizes the cumulative translation differences recorded in equity
- Recognizes the fair value of the consideration received
- Recognizes the fair value of any investment retained
- Recognizes any gain or loss resulted from loss of control

**(3) OPERATING REVENUES**

	<u>31 March 2025</u>	<u>31 March 2024</u>
	JD	JD
	(Unaudited)	(Unaudited)
Medical supplies revenue	1,418,319	1,215,404
Pharmacy revenue	1,505,880	1,085,175
Medical procedures revenue	1,019,899	902,014
Residency revenue	561,474	467,232
Other departments revenue	1,051,842	1,261,687
	<u>5,557,414</u>	<u>4,931,512</u>

**(4) PROPERTY, EQUIPMENT AND PROJECTS UNDER CONSTRUCTION**

**Property and Equipment:**

During the three-month period ended 31 March 2025, the Group purchased property and equipment at a cost of JD 210,939 (31 March 2024: JD 170,044). The depreciation amounted to JD 429,531 for the three-months ended 31 March 2025 (31 March 2024: JD 288,260).

**Projects Under Construction:**

This account represents the expansion project of the main building of the hospital. Additions to projects under construction during the three-months period ended 31 March 2025 were amounted to JD 297,863 (31 March 2024: JD 618,777).

**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
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**(5) LIABILITIES AGAINST FINANCE LEASE CONTRACTS**

This item represents liabilities against finance lease contracts granted to the Group by the International Arab Islamic Bank:

	31 March 2025 (unaudited)			31 December 2024 (audited)		
	Short-term	Long-term	Total	Short-term	Long-term	Total
	JD	JD	JD	JD	JD	JD
Solar energy project *	264,676	578,024	842,700	254,464	647,634	902,098
Hospital expansion project **	793,989	3,676,831	4,470,820	855,892	3,597,421	4,453,313
Land purchase ***	870,418	3,856,180	4,726,598	882,909	4,065,140	4,948,049
	1,929,083	8,111,035	10,040,118	1,993,265	8,310,195	10,303,460
Less: Land relinquishment fees***	(13,273)	-	(13,273)	(21,180)	-	(21,180)
Total	1,915,810	8,111,035	10,026,845	1,972,085	8,310,195	10,282,280

\* The Group signed a financial lease agreement on 18 November 2018 to finance a solar energy project with a total value of JD 2,490,750. The lease yield rate was 2.5% annually, of which to be paid in 109 monthly instalments divided over 9 years of JD 22,851 per month. The financing was rescheduled in 2021 that the final instalment due on 18 August 2028.

\*\* The Group signed manufacturing contracts 5 September 2019 for the expansion of the fourth and fifth floors of the Istishari Hospital with a total value of JD 1,694,812. The loan was rescheduled during 2024 to be repaid in 94 monthly instalments, the last instalment will be due on 28 October 2032. The loan was rescheduled during 2025, the last instalment will be due on 26 February 2033. An annual manufacturing margin of 2.36%.

\*\*\* This item includes liabilities related to financial leasing contracts for the purchase of land as detailed below:

- 1) The Group signed a financial lease agreement 28 July 2016 to finance the purchase of land no. (1284) from the International Arabic Islamic Bank. The Bank acquired the land and then re-leased it to the Group (note 4). As a result, the Group incurred transfer fees of JD 426,951 which were paid to the Amman Land Registry and recorded as a liability to be amortized over the life of the facility.

The lease term is set at 108 months over 9 years, paid monthly from 31 August 2017. The monthly instalment was JD 55,931. The financing was rescheduled, and the monthly instalment amounted to JD 50,691 for a year from 31 May 2022. Also, the financing was rescheduled, so the monthly instalment amounted to JD 51,872 for a year from 31 May 2023. the financing was rescheduled, so the monthly instalment amounted to JD 51,718 for a year from 31 May 2024 The yield rate for the first year was 6.5% of the principal financing amount, while the variable margin for the first year was 1%.

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- 2) During 2022, the Group signed financial leasing agreements to purchase the two plots of land No. (954) and (1028) in Wadi Saqra Basin No. 18 with the Islamic International Arab Bank, provided that the lease period is 120 months divided into 10 years, and to be paid monthly starting from 30 November 2023. the financing was rescheduled, the monthly instalment amounted to JD 35,060 for a year from 30 November 2024. The rate of the return for the first year was 6.2% of the original financing value.

The Group's liabilities under the financial lease contracts are secured by the lessor's ownership of the leased assets.

The annual payments and the finance installments due dates are as follows:

Year	Amount JD
1 April 2025 until 31 March 2026	1,929,083
1 April 2026 until 31 March 2027	1,868,987
1 April 2027 until 31 March 2028	1,929,576
1 April 2028 until 31 March 2029	1,814,744
1 April 2029 and after	2,497,728
	<u>10,040,118</u>

**(6) MURABAHA FACILITIES**

	31 March 2025 (unaudited)			31 December 2024 (audited)		
	Short-term	Long-term	Total	Short-term	Long-term	Total
	JD	JD	JD	JD	JD	JD
Murabaha finance facilities	<u>1,765,006</u>	<u>-</u>	<u>1,765,006</u>	<u>2,389,221</u>	<u>32,040</u>	<u>2,421,261</u>
	<u>1,765,006</u>	<u>-</u>	<u>1,765,006</u>	<u>2,389,221</u>	<u>32,040</u>	<u>2,421,261</u>

This item represents facilities granted to the Group from the Islamic International Arab Bank as the Group signed in 2024 Murabaha financing agreements with the Islamic International Arab Bank for up to JD 1,000,000 at a Murabaha rate of 6.8% to finance the purchase of medications. These facilities are repaid in monthly instalments. The first payment was due on 30 October 2024, and the final payment is due on 18 May 2025.

On 3 March 2024, the Group signed a restricted investment agency agreement (Murabaha for the purchase of assets) with the Islamic International Arab Bank for financing purposes amounted to JD 2,100,000 at a Murabaha rate of 10.08% annually. The amount is to be repaid in 12 equal monthly installments, with the first installment due on 18 August 2024, and the final installment will be due on 14 January 2025.

**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
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On 5 June 2024, the Group signed a restricted investment agency agreement (Murabaha for the purchase of assets) with the Islamic International Arab Bank for financing purposes amounted to JD 360,000. The first installment is due on 14 January 2025, and the final installment will be due on 12 February 2026.

**(7) INCOME TAX**

Income tax provision for the periods ended at 31 March 2025 and 2024 was calculated in accordance with the Income Tax Law No. (34) of 2014 and its amendments. The income tax rate for the Group is 20% in addition to a 1% National Contribution tax.

**Tax Returns:**

**The Consultant and Investment Group Company**

The Income and Sales Tax Department audited the tax returns for the years between 2016-2022, the Company reached a final settlement with the Income and Sales Tax Department up to the year 2022. During 2021, the Income and Sales Tax Department referred to the declarations for the years between 2016-2018 and issued a preliminary decision for JD 1,266,786 of claims against the Company. The Company's management objected to the decision and filed a lawsuit against the Income and Sales Tax Department and a final ruling for the lawsuit was issued during the year 2024 by the Jordanian Court of Cassation, and the ruling was in favor of the Income and Sales Tax Department for an amount of JD 1,266,786. In April 2025, the Company settled the full amount. The Company filed its tax return for the Income and Sales Tax Department for the years 2023 and 2024. The Income and Sales Tax Department did not review the Company's accounting records up to the date of these interim condensed consolidated financial statements. In the opinion of the management and their tax consultant, the provision recognized by the Company is sufficient.

**Al Motamaizah for Hospital Management Co (Subsidiary)**

The Company reached a final settlement with the Income and Sales Tax Department up to the year 2023.

Movement on income tax provision is as follows:

	31 March 2025	31 December 2024
	JD	JD
	(Unaudited)	(Audited)
Beginning balance for the period/year	317,374	224,435
Income tax for the period/year	93,382	342,897
Income tax paid for the period/year	(19,600)	(249,958)
Ending balance for the period/year	391,156	317,374

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The income tax for the year shown in the interim condensed consolidated statement of comprehensive income consists of the following:

	31 March 2025	31 March 2024
	JD	JD
	(Unaudited)	(Unaudited)
Income tax for the period	93,382	65,166

Movement on deferred tax assets is as follows:

	31 March 2025	31 December 2024
	JD	JD
	(Unaudited)	(Audited)
Balance as at the beginning of the period/year	632,725	548,725
Added during the period/year	-	84,000
Balance as at the end of the period/year	632,725	632,725

**(8) EQUITY**

**Paid-in-Capital -**

The authorized and paid-in capital amounted to JD 20,000,000 at par value of JD 1 each as at 31 March 2025 and 31 December 2024

**Statutory reserve -**

The accumulated amounts in this account represent appropriations of 10% of annual profit before tax and is not available for distribution to shareholders. The Group did not appropriate for statutory reserves in accordance with the regulations of Companies Law as these financial statements are interim financial statements.

**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
**NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**  
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**(9) CASH AND BANK BALANCES**

Cash and cash equivalent in the interim condensed consolidated statement of financial position is as follows:

	31 March 2025	31 December 2024
	JD	JD
	(Unaudited)	(Audited)
Cash-on-hand	246,368	39,423
Bank balances	486,910	220,265
Checks under collection matured within three month or less	77,905	5,994
	<u>811,183</u>	<u>265,682</u>

the purpose of interim condensed consolidated statement of cashflows, the details of cash and cash equivalents are as follows:

	31 March 2025	31 March 2024
	JD	JD
	(Unaudited)	(Unaudited)
Cash-on-hand and bank balances	811,183	363,909
Due to banks*	(1,943,144)	-
	<u>(1,131,961)</u>	<u>363,909</u>

\* Due to banks represent the facilities granted to the Group as at 31 March 2025. The Group's obtained facilities from the Jordan Kuwait Bank with a ceiling of JD 2,000,000, and the average annual interest rate ranged between 5.5% and 8.5%.

**(10) RELATED PARTY TRANSACTIONS**

Related party transactions represent transactions with the subsidiary, major shareholders, directors and key management personnel of the Group and the companies which they are major shareholders in. Pricing policies and terms of the transactions with related parties are approved by the Group's management.

**THE CONSULTANT AND INVESTMENT GROUP COMPANY - PUBLIC SHAREHOLDING COMPANY**  
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The following is a summary of compensations (salaries, allowances and other benefits) of key management personnel of the Group:

	31 March 2025 JD (Unaudited)	31 March 2024 JD (Unaudited)
Salaries and other benefits of key management personal	46,500	46,500

**(11) BASIC AND DILUTED EARNINGS PER SHARE**

	For the three months ended 31 March	
	2025 (Unaudited)	2024 (Unaudited)
Profit for the period (JD)	396,281	135,148
Weighted average number of shares (Share)	20,000,000	20,000,000
	JD/Fils	JD/Fils
Basic and diluted earnings per share for the period	0/020	0/007

**(12) CONTINGENT LIABILITIES**

**Letters of guarantees –**

As at the interim condensed consolidated financial statements date, the Group has outstanding letters of guarantees with an amount of JD 94,288 as at 31 March 2025 (31 December 2024: JD 94,288) against cash margins with an amount of JD 13,943 (2024: JD 13,943).

**Legal claims against the Group –**

The Group is defendant in a number of lawsuits in the ordinary course of business with an amount of JD 33,673 as at 31 March 2025 (31 December 2024: JD 27,373). The Group management and its legal counsel believe that the provision taken against these is adequate to meet any obligations that may arise and no need to book additional provision against these lawsuits.

**(13) SUBSEQUENT EVENTS**

Subsequent to the date of the interim condensed consolidated financial statements, the Company's General Assembly resolved in its ordinary meeting held on 16 April 2025 to approve the distribution of cash dividends amounting to JD 400,000, representing 2% of the paid-in capital.