



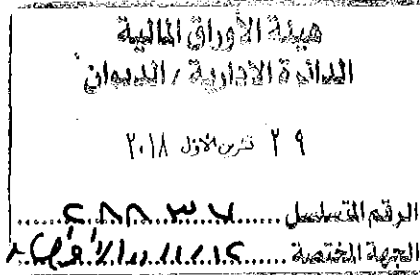
الشركة الدولية للاستثمارات الطبية
International Company for Medical Investments P.L.C

Handwritten signature and date: 2018/9/29

Ref. : Sh/S/2/

Date: /10/2018

To: Jordan Securities Commission
Amman Stock Exchange



الرقم : ش س / ٩٧ / ٢٠١٨
التاريخ: 2018/10/29

السادة هيئة الأوراق المالية
السادة بورصة عمان

**Subject: Quarterly Report as of
30/9/2018**

**الموضوع: التقرير الربع السنوي
كما هو في 2018/9/30**

Attached the Quarterly Report of
**INTERNATIONAL COMPANY FOR
MEDICAL INVESTMENT PLC** As of
30/9/2018

مرفق طيه نسخة من التقرير الربع السنوي
للشركة الدولية للاستثمارات الطبية كما هو
بتاريخ 2018/9/30

Kindly accept our highly appreciation
and respect

وتفضلوا بقبول فائق الاحترام...

Dr. Haitham Abu-Khadijeh

Chairman of the Board

Handwritten signature of Dr. Haitham Abu-Khadijeh

الدكتور هيثم عبد الله ابو خديجة

رئيس مجلس الإدارة

Handwritten signature of Dr. Haitham Abu-Khadijeh



Attachments:

A copy of the condensed interim financial statements
as of September 30, 2018 for **INTERNATIONAL
COMPANY FOR MEDICAL INVESTMENT PLC** and the
report of the accountant on the review of the
condensed interim financial statements on CD in PDF
format.

المرفقات:

نسخة من القوائم المالية المرحلية الموجزة كما في 30 أيلول
2018 للشركة الدولية للاستثمارات الطبية مع تقرير
المحاسب القانوني حول مراجعة القوائم المالية المرحلية الموجزة
على CD بصيغة ملف (PDF).

Handwritten signature

**International Company For
Medical Investments
(P.S.C)
Amman - The Hashemite Kingdom of Jordan**

**Condensed interim financial statements
As of September 30, 2018
(Reviewed not audited)**

**International Company For Medical Investments
(P.S.C)
Amman - The Hashemite Kingdom of Jordan**

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Report on the review of the condensed interim financial statements

441 18 03

To the Board of Directors of
International Company for Medical Investments (P.S.C)
Amman - The Hashemite Kingdom of Jordan

Introduction:

We have reviewed the accompanying condensed interim financial statements of **International Company for Medical Investments (P.S.C)** comprising of condensed interim statement of financial position as at 30 September 2018, and the related condensed interim statements of comprehensive income, changes in owners' equity and cash flows for nine months ended 30 September 2018 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 –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 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.

Emphasis of matters:

Without qualifying in our opinion, we draw attention to note (10B) on the accompanying financial statements which is related to the contingent liabilities of Iraq projects.

Other matters:

Condensed interim financial statements were prepared for Instructions for listing the stock exchange in the Amman Stock Exchange & for management's purposes.

Al Abbasi & Partners Co.



Ahmad M. Alabbasi

License No. 710



Amman in

24 October 2018

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

**Condensed interim financial position
As of September 30, 2018**

Reviewed not audited

	Note	30-Sep-2018 JD (Reviewed)	31-Dec-2017 JD (Audited)
<u>Assets</u>			
<u>Current assets</u>			
Cash on hand and at banks		37,773	15,006
Cheques under collection - short term		-	280,399
Notes receivable - short term		47,024	67,177
Accounts receivable - net	3	1,423,121	1,030,776
Due from related parties	12A	890	37,288
Financial assets at fair value through income statement		18,201	19,718
Inventory - net		41,594	57,473
Other debit balances	4	406,350	457,544
Total current assets		1,974,953	1,965,381
<u>Non-current assets</u>			
Financial assets at fair value through comprehensive income st	5	1,572,787	1,534,571
Cheques under collection - long term		-	420053
Property , plant & equipments - net		26,029	30,579
Total non-current assets		1,598,816	1,985,203
Total assets		3,573,769	3,950,584

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Follow - condensed interim financial position

As of September 30, 2018

Reviewed not audited

	Note	30-Sep-2018	31-Dec-2017
		JD	JD
<u>Liabilities & owners' equity</u>		(Reviewed)	(Audited)
<u>Current liabilities</u>			
Banks overdraft		282,331	536,756
Notes payable - short term		73,239	73,239
Accounts payable		48,028	45,334
Due to related parties	12B	76,951	106,951
Other credit balances		308,604	262,448
Total current liabilities		789,153	1,024,728
 <u>Owners' equity</u>			
Capital		4,500,000	4,500,000
Statutory reserve		276,889	276,889
Voluntary reserve		82,164	82,164
Fair value reserve		(398,370)	(436,586)
(Accumulated loss)	7	(1,600,004)	(1,496,611)
(Loss) for the period		(76,063)	-
Net owners' equity		2,784,616	2,925,856
Total liabilities & owners' equity		3,573,769	3,950,584

The accompanying notes form from (1) To (15) is an integral part of these statements

**International Company For Medical Investments
(P.S.C)
Amman - The Hashemite Kingdom of Jordan
Condensed interim statement of comprehensive income
For the nine months ended September 30, 2018**

Reviewed not audited

	Note	For the nine months ended September 30		For the three months ended September 30	
		30-Sep-2018 JD	30-Sep-2017 JD	30-Sep-2018 JD	30-Sep-2017 JD
Net sales		155,774	22,681	147,004	-
Cost of goods sold		(160,639)	(16,614)	(145,270)	-
Gross (Loss) profit		(4,865)	6,067	1,734	-
General & administrative expenses	9	(107,161)	(194,405)	(28,211)	(45,764)
Finance expenses		(45,486)	(65,650)	(15,181)	(15,021)
Unrealized (losses) gains from financial assets at fair value through income		(1,517)	(2,817)	(1,300)	(1,517)
Other Revenue		2,618	75,122	300	440
Dividends		80,348	93,350	-	-
(Loss) for the period		(76,063)	(88,333)	(42,658)	(61,862)
<u>Add: other comprehensive income items</u>					
Net changes in fair value for financial assets through comprehensive income		38,216	(155,552)	(10,304)	(59,546)
Total comprehensive (loss) for the period		(37,847)	(243,885)	(52,962)	(121,408)
		Fils/Dinar	Fils/Dinar	Fils/Dinar	Fils/Dinar
Basic and diluted (Loss) per share	8	(0.017)	(0.020)	(0.009)	(0.014)

The accompanying notes form from (1) To (15) is an integral part of these statements

**International Company For Medical Investments
(P.S.C)**

**Amman - The Hashemite Kingdom of Jordan
Condensed interim statement of changes in owners' equity
For the ni nine months ended September 30, 2018**

Description	Reviewed not audited					
	Capital	Statutory reserve	Voluntary reserve	Fair value reserve *	(Accumulated loss)	(Loss) for the period
	JD	JD	JD	JD	JD	JD
For the nine months ended September 30, 2018						
Balance as of January 1, 2017 (Audited)	4,500,000	276,889	82,164	(436,586)	(1,496,611)	-
Prior Yaer Exp	-	-	-	-	(3,393)	-
The impact of the application of the IFRS No. "9"	-	-	-	-	(100,000)	-
Adjusted opening balance	4,500,000	276,889	82,164	(436,586)	(1,600,004)	-
(Loss) for the period	-	-	-	-	-	(76,063)
Changes in Fair value reserve	-	-	-	38,216	-	-
Total comprehensive (loss) for the period	-	-	-	38,216	-	(76,063)
Balance as of September 30, 2018 (Reviewed)	4,500,000	276,889	82,164	(398,370)	(1,600,004)	(76,063)
						2,784,616

For the nine months ended September 30,2017

Balance as of January 1, 2017 (Audited)	4,500,000	272,539	82,164	(223,839)	(1,502,563)	-
(Loss) for the period	-	-	-	-	-	(88,333)
Changes in Fair value reserve	-	-	-	(155,552)	-	-
Total comprehensive (loss) for the period	-	-	-	(155,552)	-	(88,333)
Balance as of September 30, 2017 (Reviewed)	4,500,000	272,539	82,164	(379,391)	(1,502,563)	(88,333)
						2,884,416

In accordance with the instructions of Securities Commission , it is porhibited to dispose fair value reserve through dividends to shareholders or capitalization or loss amortization or anything else .

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Condensed interim statement of cash flows

For the nine months ended September 30, 2018

Reviewed not audited

	Note	30-Sep-18 JD (Reviewed)	30-Sep-17 JD (Reviewed)
<u>Cash flows from operating activities</u>			
(Loss) for the period		(76,063)	(88,333)
Depreciations		4,550	18,993
Unrealized (losses) from financial assets at fair value through income		1,517	2,817
Finance expenses		45,486	65,650
Provision for credit risk (impact of the application of IFRS No."9")		(100,000)	-
Prior Yaer Exp		(3,393)	-
Operating (loss) before changes in working capital		(127,903)	(873)
<u>(Increase) decrease in current assets</u>			
Accounts receivable & cheques under collection		308,107	581,865
Note receivable		20,153	38,388
Other debit balances		51,194	102,124
Inventory		15,879	1,642
<u>Increase (decrease) in current liabilities</u>			
Due to related parties		6,398	(23,076)
Accounts payable		2,694	(18,057)
Other credit balances		46,156	(115,776)
Unearned revenues		-	138
Net cash provided from (used) operating activities		322,678	566,375
<u>Cash flows from financing activities</u>			
Deffered banks		(254,425)	(187,306)
Finance expenses		(45,486)	(65,650)
Notes payable		-	(333,741)
Net cash (used in) financing activities		(299,911)	(586,697)
Net (decrease) increase in cash		22,767	(20,322)
Cash on hand and at banks at beginning of period		15,006	69,458
Cash on hand and at banks at end of period		37,773	49,136

The accompanying notes form from (1) To (15) is an integral part of these statements

International Company For Medical Investments (P.S.C)

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

1- Company's registration and objectives

International Company For Medical Investments was established under the companies law number (31) of 1964 as a public shareholding company and recorded in the companies registration department under number (282) dated **June 5, 1995**, and the company's paid capital is **JD 6,000,000**.

The main company's objectives are to do investment in medical fields and provide engineering consultation and held courses and sessions.

On **October 24, 2016** the Carl Zeiss Agency and Medica Agency withdrew their agencies from the company with regarding to that activities related to these agencies were stopped in the second half of the year **2016**. The transfer of agencies happened through signing agency transfer agreement in accordance with the agreed specific terms related to them. This agreement includes transfer follow-up of sales, marketing and maintenance of these equipment, equipment and there supplies to be through the new agent, this resulted in signing new agreement between the company and the new agent stated to sell the goods related to this agency to the new agent and in the meanwhile, the new agent should be responsible for all maintenance contracts still not finish against specific amount agreed between the parties.

The general assembly decided in its extraordinary meeting held on **September 8, 2004** to reduce capital from JD/Share **6,000,000** to become JD/Share **4,500,000** through amortizing some of accumulated loss.

The Condensed interim financial statements were approved by the board of directors at its meeting held on 24 October 2018 these financial statements aren't subject to the approval of the general assembly of shareholders.

2- Significant accounting policies

Basis of preparation of interim financial statements

These condensed interim financial statement have been prepared in accordance with international 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 interim 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, 2017**, in addition, The results for the nine months period ended **September 30, 2018** are not necessarily indicative of the results that may be expected for the financial year ended in **December 31, 2018**.

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

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.

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

Basics of preparing interim condensed financial statements

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 .

Change in accounting policies

During the current period, the Company adopted the below new and amended International Financial Reporting Standards ("IFRS") and improvements to IFRS that are effective for periods beginning on 1 January 2018:

IFRS 15 "Revenue from Contracts with Customers"

IFRS 9 "Financial Instruments"

Amendments to IFRS 2 "Classification and Measurement of Share-based Payment Transactions".

Amendments to IFRS 4 "Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts".

Amendments to IAS 40 "Transfers of Investment Property"

Annual improvements to IFRS 2014-2016 Cycle "Amendments to IFRS 1 and IAS "38"

IFRIC 22 Foreign Currency Transactions and Advances consideration.

The adoption of the above new and amended IFRS and improvements to IFRS had no significant impact on the condensed consolidated interim financial statements, except for IFRS 9, which led an increase in the provision for impairment of trade and other receivables amounting to 100,000 JD

IFRS 9 "Financial Instruments"

IFRS 9 Financial Instruments replaces IAS 39 Financial Instruments: Recognition and Measurement for annual periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments : classification and measurement; impairment; and hedge accounting.

The Group had previously implemented the first phase of IFRS 9 as issued during 2009. The date of initial implementation of the first phase of IFRS 9 was 1 January 2011. The standard has been applied retrospectively and , in line with IFRS 9, comparative amounts have not been restated

The impact of the adoption of IFRS 9 as at 1st January 2018 has been recognised in retained earnings. The standard eliminated the use of the IAS 39 incurred loss impairment model approach, uses the revised hedge accounting framework, and the revised guidance on the classification and measurement requirements.

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

Impairment

The adoption of IFRS 9 has fundamentally changed the Group's accounting for impairment losses for financial assets by replacing IAS 39's incurred loss approach with a forward-looking expected credit loss (ECL) approach.

IFRS 9 requires the Group to record an allowance for ECLs for all debt instruments measured at amortization cost.

For all debt instruments, the Group has applied the standard's simplified approach and has calculated ECLs based on lifetime expected credit losses. The Group's policy to calculate ECLs of debt instruments is for a period of 12 months

The following table summarizes the impact of transition to IFRS 9 on the opening balance of retained earnings (for a description of the transition method, see Note 3 , below:

Line item impacted in the financial statements	As reported at 31 December 2017	adjustments due to adoption of IFRS 9	adjusted opening balances as at 1 January 2018
Provision for impairment of trade receivables	539,844	100,000	639,844
(Accumulated loss)	(1,496,013)	(100,000)	(1,596,013)

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

3- Accounts receivable - net

A. This item consists of :

	30-Sep-2018	31-Dec-2017
	JD	JD
	(Reviewed)	(Audited)
Trade receivable	1,809,437	1,320,210
Other	253,528	250,410
Total	2,062,965	1,570,620
Deduct : Provision for Expected credit risk (Note 3 B)	(639,844)	(539,844)
Net	1,423,121	1,030,776

B. Transaction of Provision for Expected credit risk during the period represents of :

	30-Sep-2018	31-Dec-2017
	JD	JD
	(Reviewed)	(Audited)
Balance beginning of the period/year	539,844	539,844
The impact of the application of the International Financial Reporting Standard No. "9"	100,000	-
Balance ending of the period/year	639,844	539,844

4- Other debit balances

This item consists of :

	30-Sep-2018	31-Dec-2017
	JD	JD
	(Reviewed)	(Audited)
Gurantees refundable deposit	222,240	207,366
Prepaid expenses	83,990	146,982
Due to sales tax	74,965	77,420
Withholding tax on custom lists	14,920	12,737
Advances	1,700	1,700
Shareholders receivable	3,135	3,135
Employees receivable	5,041	8,204
Social Security withholding	359	-
Total	406,350	457,544

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

5- Financial assets at fair value through comprehensive income

A. This item consists of :

30-Sep-2018	31-Dec-2017
JD	JD
(Reviewed)	(Audited)

National

Public shareholding companies (Listed)

Cost of financial assets	1,971,157	1,971,157
Fair value reserve	(398,370)	(436,586)
Fair value	1,572,787	1,534,571

B. For purposes of company's membership in the invested companies' board of directors and other purposes for Security Depositary Center , the number of share reserved and mortgaged as follows:

		30-Sep-2018	31-Dec-2017
	No. Of Shares	Market Value	
	Share	JD	JD
		(Reviewed)	(Audited)
Jordanian Real Estate Co. For Development	Res. 5,000	2,050	2,800
Ibn Alhaytham Hospital Co.	Res. 10,000	9,700	10,600
Amana For Agricultural Investments Co.	Res. 5,000	141	50
Arab Int'l Co. For Education & Investment	Mort. 100,000	257,000	555,550
Ettihad Schools Co.	Mort. 395,640	395,640	315,000
Total		664,531	884,000

6- Income tax provision

The revealed self-esteem for the years **2015 , 2016 , 2017** was provided and it accepted from income tax & sales department but not reviewed yet.

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

7- (Accumulated loss)

This item consists of :

	<u>30-Sep-2018</u> JD	<u>31-Dec-2017</u> JD
	(Reviewed)	(Audited)
(Accumulated loss) at beginning of the period / year	(1,496,611)	(1,502,563)
Prior Yaer Exp	(3,393)	(34,380)
The impact of the application of the IFRS No. "9"	(100,000)	-
Adjusted opening balance	(1,600,004)	(1,536,943)
(Loss) for the year	-	44,682
Transfer to statutory reserve	-	(4,350)
(Accumulated loss) at ending of the period / year	(1,600,004)	(1,496,611)

8- Basic and diluted loss per share

This item consists of :

	<u>30-Sep-2018</u> JD	<u>30-Sep-2017</u> JD
	(Reviewed)	(Reviewed)
(Loss) for the period	(76,063)	(88,333)
Weighted average shares (share)	4,500,000	4,500,000
Basic and diluted earning per share	(0.017)	(0.020)

The diluted loss per share is equal to the basic loss per share .

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

9- General & administrative expenses

This item consists of :

	30-Sep-2018	30-Sep-2017
	JD	JD
	(Reviewed)	(Reviewed)
Staff cost	3,587	52,156
The commission of listing the financial market	2,700	2,700
Membership of the Depository Center	2,250	2,250
Rents	4,800	8,976
Fuels	546	2,279
Transportation fees	135	-
maintinance	63,048	44,463
Fees, licenses and stamps	1,848	1,968
Rewards	5,890	-
Transfer of Board Members	11,250	11,250
Transport expenses	84	695
Health insurance expenses	314	-
Hospitality	71	650
Depreciation expenses	4,550	18,993
Subscriptions	300	1,954
Post , Phone	907	1,529
Insurance expenses	217	187
Financing lease interest	-	5,706
Shipping and clearing expenses	142	3,222
Other expenses	371	1,357
Professional fees	600	600
Issues of fees	60	-
Stationery and prints	1,186	631
Propaganda and Advertising	905	384
Travel and accommodation expenses	-	7,790
Currency differences	-	7,948
Professional fees	1,400	4,350
Discounts	-	12,367
Total	107,161	194,405

**International Company For Medical Investments
(P.S.C)**

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed interim financial statements - reviewed not audited

10- Contingent liabilities

A. At the date of financial statements there was contingent liabilities represented of :

	30-Sep-2018	31-Dec-2017
	JD	JD
	(Reviewed)	(Audited)
Banks Guarantees (Note 9 B)	590,712	590,712
Total	590,712	590,712

B. Follow- contingent liabilities

This item represents the expenses incurred by the company on its project in the Republic of Iraq, where the company dealt in prior years with **FDS Britt** company in the Republic of Iraq , The company also provided payment gurantees and performance guarantees at Jordanian Banks to guarantee **FDS Britt** company with its customers in the Republic of Iraq .

During the year **2016**, one of the guarantees granted under the name of the Iraqi Ministry of Health was liquidated due to the breach of **Britt** by one of the terms of the agreement. The company incurred losses from liquidation this guarantee which amounted to JD **532,500** . The company holds other guarantees with an amount of JD **590,712** and it calculated a provision against this guarantees with an amount of JD **130,429** to meet any liabilities my result from these guarantees in addition to the expenses incurred and related to thos project . The company has also calculated a provision for doubtful debts against the balance due from thos customer with an amount of JD **250,788** during the year **2016** as stated in note number **(3)** . The management beleive that its able to comply with the terms of the gurantees for wich no provision has been made .

11- Issues

There are issues facing others amounted of 1,082,154 JD .

Legal consultant opinion that the results of these issues will be favour to company , the company take enough provisions for it inside financial statements .

There is also a case filed by third parties worth 14,740 JD and is still pending before the judiciary.

12- Related parties transactions

Realated parties include key shareholders , key management personnel , key managers , associates and subciidaries and controlled companies . The company's management has approved the pricing policies and terms of transactions with related parties.

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

	Type of transaction	30-Sep-2018	31-Dec-2017
		JD	JD
		(Reviewed)	(Audited)
<u>Sisters companies</u>			
Ibn Alhaytham Hospital Co.	Sales	890	37,288

**International Company For Medical Investments
(P.S.C)
Amman - The Hashemite Kingdom of Jordan**

Notes to the condensed interim financial statements - reviewed not audited

12- Follow - related parties transactions

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

	transaction	30-Sep-2018 JD (Reviewed)	31-Dec-2017 JD (Audited)
<u>Sisters companies</u>			
Arab Int'l Comoany for Education & Investments	Finance	76,951	106,951

C. Details related parties balances appear on statement of comprehensive income

	transaction	30-Sep-2018 JD (Reviewed)	30-Sep-2017 JD (Reviewed)
<u>Sisters companies</u>			
Arab Int'l Comoany for Education & Investments	Expenses	4,800	222
Arab Int'l Comoany for Education & Investments	investment	41,000	-
Ibn Alhaytham Hospital Co.	Treatments	313	2,034
Ibn Alhaytham Hospital Co.	Sales	9,295	24,845
Al Ittihad Schools	investment	37,993	-

D. Wages , allowances and other benefits for senior excutive managements :

	30-Sep-2018 JD (Reviewed)	30-Sep-2017 JD (Reviewed)
Wages & other benefits	2,700	21,300

13- Risk management

Company is facing finance , credit , liquidity and market risks , in general the main objectives and policies of company in finance risk management which financial statement is faced , it is similar to what declared in financial statements on **December 31, 2017** .

14- Subsequent events

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

15- Comparative figures

Certain comparative figures were reclassified to conform with the presentation of the current period.