



NABLUS SPECIALITY
HOSPITAL

Nablus Speciality Hospital

مستشفى نابلس التخصصي

السادة بورصة فلسطين المحترمين.

نابلس - فلسطين.

الموضوع: الإفصاح عن البيانات المالية للربع الاول من عام 2025

تحية طيبة وبعد:

بالإشارة إلى الموضوع أعلاه نرفق لكم البيانات المالية للربع الاول لعام 2025 لشركة مركز نابلس الجراحي التخصصي والمعدة والمدققة من قبل المدقق الداخلي للشركة بحيث تتضمن المعلومات المطلوبة حسب المادة (2/37) من نظام الإفصاح الساري.

وتفضلوا بقبول فائق الاحترام

قائم بإعمال المدير العام

أ. وائل الخاروف



المدير المالي

أ. هان النجار



تقرير الربع الاول للبيانات المالية لعام 2025

أولاً: نشاطات الشركة الرئيسية:

تقديم الخدمات الطبية والعلاجية التي يحتاجها المواطن الفلسطيني في الضفة الغربية وقطاع غزة من خلال أقسامها وتخصصاتها المختلفة، كما تجرى في المستشفى جميع الجراحات العامة والمناظير: والجراحات المتخصصة المعقدة مثل جراحة القلب المفتوح وزراعة الشبكة والبالون وعمليات جراحة الأعصاب وعمليات جراحة الركبة في المنظار والطب الرياضي وتفتيت حصي المثانة والحالب بالليزر على يد أمهر الأطباء كما ويوجد قسم خاص للأطفال حديثي الولادة بالإضافة الى عمليات الشرايين والأوعية الدموية وعمليات تغيير مسار المعدة بتقنية عالية جدا وكما تجرى عمليات جراحة الرئة وعمليات تصحيح الحول عند الأطفال والبالغين و عمليات الليزر والليزر بأحدث جهاز على مستوى الوطن تحت اشراف امهر الأطباء.

ثانياً: أسماء أعضاء مجلس إدارة الشركة:

الرقم	الاسم	المنصب
1	السيد أمجد محمد أسامة محمد صالح البشتاوي	رئيس مجلس الإدارة
2	السيدة دانا نبيل بكر مصري عن شركة مركز رزان التخصصي لعلاج العقم وأطفال الانابيب	نائب رئيس مجلس الإدارة
3	الدكتورة وفاء يعقوب توفيق خلفه	عضو مجلس الإدارة
4	السيد محمد سالم مصطفى أبو خيزران	عضو مجلس الإدارة
5	الدكتور خالد محمود عبد الكريم عبدة	عضو مجلس الإدارة
6	الدكتور عبد الرحيم رسمي عبد الرحيم كتانه	عضو مجلس الإدارة



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7	السيد وائل برهان فريد الخاروف	قائم بإعمال مدير العام
8	الصيدلانية سماء فهد مسعود السخن	عضو مجلس الإدارة
9	د. رامز محمد رامز خياط	عضو مجلس الإدارة
10	الدكتور محمد نعيم محمد عبيد عن شركة المركز العربي لعلاج و جراحة القلب	عضو مجلس الإدارة
11	السيد شادي عدنان احمد الخطيب عن شركة المجمع العربي	عضو مجلس الإدارة

ثالثا: أسماء ورتب الإدارة التنفيذية:

الرقم	الاسم	المنصب	الخبرات العملية
1.	السيد أمجد محمد أسامة محمد صالح البشتاوي	رئيس مجلس الإدارة	بكالوريوس هندسة حاسبات وتحكم جامعة اليرموك مدير إدارة تكنولوجيا المعلومات في شركة جوال من عام 2010-2017 مدير إدارة الهندسة في شركة جوال من عام 2017-2018 عضو مجلس إدارة اتحاد أنظمة المعلومات - بيتا
2.	السيدة دانا نبيل بكر مصري	نائب رئيس مجلس الإدارة	بكالوريوس لغة انجليزية نائب المدير التنفيذي في المستشفى العربي التخصصي مسؤولة العلاقات العامة لمجموعة مستشفى العربي



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السيد وائل برهان خاروف	قائم بإعمال المدير العام	3. حاصلة على شهادة بكالوريوس محاسبة 2003، 18 سنة خبرة في مشاريع الوكالة الامريكية لتنمية.
روان منذر إبراهيم نجار	المدير المالي	4. حاصلة على شهادة بكالوريوس محاسبة 2004، سبعة عشر سنة خبره محاسبة وإدارة مالية في مستشفى نابلس التخصصي
إبراهيم تيسير علي سويطي	رئيس هيئة تمريض	5. حاصل على شهادة بكالوريوس تمريض وماجستير CRNA

رابعا: عدد الأسهم الصادرة عن الشركة:

بلغت عدد الأسهم الصادرة عن الشركة 3400260 سهم.

خامسا: الإجراءات القانونية:

لا يوجد.

سادسا: المستشار القانوني:

المستشار القانوني للشركة السيد علي دويكات (مكتب المتحدة لأعمال المحاماة).

سابعا: مدقق الحسابات:

شركة HLB لتدقيق الحسابات

وتفضلوا بقبول فائق الاحترام

قائم بإعمال المدير العام :

أ. وائل الخاروف



مستشفى نابلس التخصصي
المالية

المدير المالي:

أ. روان النجار

Nablus Surgical Center
Public Shareholding Company
Nablus - Palestine

Review Report and Condensed Interim Financial Information
For the Three-Months Period Ended March 31, 2025



Nablus Surgical Center
Public Shareholding Company
Nablus - Palestine

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Review Certificate

Messrs. Nablus Surgical Center
Public Shareholding Company
Nablus - Palestine

Subject: Condensed Interim Financial Information for the Period Ended March 31, 2025, in English

We hereby certify that the following Condensed Interim Financial Information of the Nablus Surgical Center, which comprise the Condensed Interim Statement of Financial Position as of March 31, 2025, Condensed Interim Statement of Profit or Loss, Condensed Interim Statement of Other Comprehensive Income, Condensed Interim statement of Changes in Equity and Condensed Interim Statement of Cash Flows for the three months period then ended were extracted and translated into English from the Arabic reviewed financial statements of the Company that had an unqualified conclusion issued on September 1, 2025

 

HLB - PS (License No. 201/2023)
Ramallah, Palestine

Samir Sahhar, CPA - (License No. 109/2001)
September 1, 2025

 

REPORT ON REVIEW OF CONDENSED INTERIM FINANCIAL INFORMATION

To the Board of Directors
Nablus Surgical Center

Public Shareholding Company
Nablus - Palestine

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **Nablus Surgical Center -Public Shareholding Company** (the "Company"), as of March 31, 2025, and the related condensed interim statements of profit or loss, Condensed Interim other comprehensive income, Condensed Interim changes in equity and Condensed Interim cash flows for the three-months period then ended. Management is responsible for the preparation and fair presentation of this condensed interim financial information in accordance with International Accounting Standard (34): "Interim Financial Reporting". Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

Scope of Review

We conducted our review in accordance with the 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 financial information is not prepared, in all material respects in accordance with IAS (34).

Emphasis of Matters

We draw attention to Note (3), The Board of Directors approved in its meeting held on November 9, 2024 to change the Company's functional currency from the Jordanian Dinar (JOD) to Shekel (NIS) effective from January 1, 2025. This result in translation differences, which have been presented in the foreign currency translation reserve within the change in equity, in accordance with the requirements of International Accounting Standard IAS (21) - The Effects of Changes in Foreign Exchange Rates. Our conclusion is not qualified in respect of this matter.





REPORT ON REVIEW OF CONDENSED INTERIM FINANCIAL INFORMATION "Continued"

Other Matters

The financial statements for the year ended December 31, 2024, were audited by another auditor who expressed his unqualified opinion about the financial statements on June 19, 2025. Also, the condensed interim financial statement for the three-months period ended March 31, 2024, was reviewed by another auditor who expressed his unqualified conclusion about the financial statements on June 11, 2024.



HLB - PS (License No. 201/2023)
Ramallah, Palestine

Samir Sahhar, CPA - (License No. 109/2001)
September 1, 2025



**Nablus Surgical Center
Public Shareholding Company**

Condensed Interim Statement of Financial Position
As of March 31, 2025

	March 31, 2025 (Reviewed/Unaudited) JOD	December 31, 2024 (Audited) JOD Restated	January 1, 2024 (Audited) JOD Restated
Assets			
Current Assets			
Cash and Cash Equivalent	17,878	25,798	8,342
Accounts Receivable, Net	13,873,045	13,472,473	13,789,206
Prepaid Expenses and Other Assets	161,630	92,839	1,481,259
Inventory	555,419	527,580	587,708
Total Current Assets	14,607,972	14,118,690	15,866,515
Non-Current Assets			
Deferred Tax Assets	506,448	521,037	485,185
Property, Plant and Equipment, Net	5,493,457	5,672,985	5,644,035
Total Non-Current Assets	5,999,905	6,194,022	6,129,220
Total Assets	20,607,877	20,312,712	21,995,735
Liabilities and Equity			
Liabilities			
Current Liabilities			
Short-term Loans and Borrowings	463,805	580,353	162,454
Due to Banks	211,248	222,359	222,365
Outstanding Checks	740,874	487,170	598,938
Payables and Accrued Expenses	10,110,884	9,854,282	11,940,249
Total Current Liabilities	11,526,811	11,144,164	12,924,006
Non-Current Liabilities			
Deferred Tax Liability	315,075	320,847	296,390
Long-term Loans and Borrowings	576,274	556,263	-
Provision for Employees Benefits	1,504,986	1,567,963	1,474,497
Total Non-Current Liabilities	2,396,335	2,445,073	1,770,887
Total Liabilities	13,923,146	13,589,237	14,694,893
Equity			
Paid-in Capital	3,400,260	3,400,260	3,177,813
Additional Paid-in Capital	117,976	117,976	117,976
Statutory Reserve	562,564	562,564	562,564
Optional Reserve	474,874	474,874	474,874
Accumulated Change in Fair Value of Property, Plant and Equipment	1,818,131	1,818,131	1,679,543
Retained Earnings	435,863	349,670	1,288,072
Foreign Currency Translation Reserve	(124,937)	-	-
Total Equity	6,684,731	6,723,475	7,300,842
Total Liabilities and Equity	20,607,877	20,312,712	21,995,735

Chief Executive Officer

Chief Financial Officer



Nablus Surgical Center
Public Shareholding Company

Condensed Interim Statement of Profit or Loss
For the Three Months Period Ended March 31, 2025

	Three Months Period Ended March 31	
	2025	2024
	(Reviewed/Unaudited)	(Reviewed/Unaudited)
	JOD	JOD
		Restated
Operating Revenues		
Medical Services Revenue, Net of Discounts	1,357,515	801,826
Cost of Direct Medical Services	(876,542)	(644,994)
Gross Profit from Medical Services	480,973	156,832
General and Administrative Expenses		
Salaries and Related Expenses	(215,169)	(190,327)
General and Administrative Expenses	(83,257)	(77,545)
Expected Credit Losses Expenses	-	(36,387)
Depreciation of Property, Plants and Equipment	(99,783)	(89,136)
Total General and Administrative Expenses	(398,209)	(393,395)
Net Operating Profit (Loss)	82,764	(236,563)
Other Income	52,691	37,422
Gain (Loss) from Foreign Currency Exchange	1,247	(40,823)
Finance Expenses	(19,102)	(10,444)
Net Profit (Loss) Before Taxes for the Period	117,600	(250,408)
Tax Expenses for the Period	(26,000)	(24,178)
Deferred Tax (Amortization) Benefits	(5,407)	8,963
Net Profit (Loss) After Taxes for the Period	86,193	(265,623)
Basic and Diluted Earnings (Loss) per Share for the Period	0.025	(0.078)



Chief Executive Officer



Chief Financial Officer

مستشفى نابلس التخصصي
المالية

Nablus Surgical Center
Public Shareholding Company

Condensed Interim Statement of Other Comprehensive Income
For the Three Months Period Ended March 31, 2025

	Three Months Period Ended March 31	
	2025 (Reviewed/Unaudited) JOD	2024 (Reviewed/Unaudited) JOD Restated
Net Profit (Loss) After Taxes for the Period	86,193	(265,623)
Other Comprehensive Income		
Item that may be reclassified to the statement of Profit or Loss on the Subsequent Period		
Foreign Currency Translation Reserve	(124,937)	-
Total Other Comprehensive (loss) for the Period	(124,937)	-
Total Comprehensive (loss) for the Period	(38,744)	(265,623)

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Nablus Surgical Center
Public Shareholding Company

Condensed Interim Statement of Changes in Equity
For The Three Months Period Ended March 31, 2025

	Paid-in Capital JOD	Additional Paid-In Capital JOD	Statutory Reserve JOD	Optional Reserve JOD	Accumulated Change in Fair Value of Property, Plant and Equipment JOD	Retained Earnings JOD	Foreign Currency Translation Reserve JOD	Total Equity JOD
Balance as of January 1, 2025 (Audited)	3,400,260	117,976	786,585	698,895	-	2,395,184	-	7,398,900
Prior Period Adjustments	-	-	(224,021)	(224,021)	1,818,131	(2,045,514)	-	(675,425)
Adjusted Balance as of January 1, 2025	3,400,260	117,976	562,564	474,874	1,818,131	349,670	-	6,723,475
Net Profit for the Period	-	-	-	-	-	86,193	-	86,193
Other Comprehensive (Loss) Items	-	-	-	-	-	-	(124,937)	(124,937)
Total Other Comprehensive (Loss) for the Period	-	-	-	-	-	86,193	(124,937)	(38,744)
Balance as of March 31, 2025 (Reviewed/Unaudited)	3,400,260	117,976	562,564	474,874	1,818,131	435,863	(124,937)	6,684,731
Balance as of January 1, 2024 (Audited)	3,177,813	117,976	786,585	698,895	-	3,080,242	-	7,861,511
Prior Period Adjustments	-	-	(224,021)	(224,021)	1,679,543	(1,792,170)	-	(560,669)
Adjusted Balance as of January 1, 2024	3,177,813	117,976	562,564	474,874	1,679,543	1,288,072	-	7,300,842
Net (Loss) for the Period	-	-	-	-	-	(265,623)	-	(265,623)
Total Other Comprehensive (loss) for the Period	-	-	-	-	-	(265,623)	-	(265,623)
Balance as of March 31, 2024 (Reviewed/Unaudited)	3,177,813	117,976	562,564	474,874	1,679,543	1,022,449	-	7,035,219

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Nablus Surgical Center
Public Shareholding Company

Condensed Interim Statement of Cash Flows
For The Three Months Period Ended March 31, 2025

	Three Months Period Ended March 31	
	2025	2024
	(Reviewed/Unaudited)	(Reviewed/Unaudited)
	JOD	JOD
		Restated
Cash Flows from Operating Activities		
Net Profit (Loss) Before Tax for the Period	117,600	(250,408)
Adjustments:		
Depreciation of Property, Plants and Equipment	99,783	89,136
Provision for End of Service Indemnity	35,154	42,949
Finance Expenses	19,102	10,444
Expected Credit Loss Allowance	-	36,387
Foreign Currency Difference	9,251	-
Cash Flows before Changes in Operating Activities	280,890	(71,492)
(Increase) in Accounts Receivables	(367,571)	(659,507)
(Increase) Decrease in Inventory	(27,839)	73,957
(Increase) Decrease in Prepaid Expenses and Other Assets	(68,791)	1,363,258
Increase (Decrease) in Payables and Accrued Expenses	243,194	(730,834)
Increase in Outstanding Checks	253,704	42,232
Net Cash Flows Generated From Operating Activities before taxes and employees end of services benefits paid	313,587	17,614
Employee's End of Service Benefits Paid	(51,041)	(1,949)
Net Cash Flows Generated From Operating Activities	262,546	15,665
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(18,779)	(165,084)
Net Cash Flows (Used In) Investing Activities	(18,779)	(165,084)
Cash Flows from Financing Activities		
(Decrease) in Due to Banks	(11,111)	(6,157)
(Decrease) Increase in Loans and Borrowings	(96,537)	166,828
Payments of Finance Expenses	(19,102)	(10,444)
Net Cash Flows (Used in) Generated From Financing Activities	(126,750)	150,227
Change in Cash and Cash Equivalent	117,017	808
Foreign Currency Translation Reserve	(124,937)	-
Cash and Cash Equivalent at the Beginning of the Period	25,798	8,342
Cash and Cash Equivalent at the End of the Period	17,878	9,150
Non Cash Transactions:		
Clearance with The Ministry of Finance on Income Tax	(14,534)	-

