

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)
AND ITS SUBSIDIARIES
AMMAN - JORDAN**

**CONSOLIDATED INTERIM FINANCIAL INFORMATION
FOR THE PERIOD ENDED SEPTEMBER 30, 2024 (UNAUDITED)
TOGETHER WITH THE INDEPENDENT
REVIEW REPORT**

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
PUBLIC SHAREHOLDING COMPANY (HOLDING COMPANY) AND ITS SUBSIDIARIES
AMMAN – JORDAN**

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8 - Al- Qayrawan St.
Al - Rabieh
P.O.Box 17906
Amman, 11195 Jordan
Phone +962 - 6 - 55 11 77 9
Fax +962 - 6 - 55 17 54 1
Email info@arabauditors.jo

Report on Review of Consolidated Interim Financial Information

To the Chairman and Members of the Board of Directors
Investments & Integrated Industries Company
Public Shareholding Company (Holding Company)
Amman – Jordan

Introduction

We have reviewed the accompanying consolidated interim financial information of Investments & Integrated Industries Company (Public Shareholding- Holding Company) and its subsidiaries “the Company” which consist of a consolidated interim statement of financial position as of September 30, 2024, and the related consolidated interim statements of income, other comprehensive income, changes in shareholders’ equity and cash flows for the nine months then ended, and a summary of significant accounting policies and other explanatory notes.

Management Responsibility

Management is responsible for the preparation and fair presentation of this consolidated interim financial information in accordance with International Accounting Standard 34 (Interim Financial Reports). Our responsibility is to express a conclusion on this consolidated interim financial information 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.

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Conclusion

Based on our review, and except for the effects of the matter described below, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information does not present fairly, in all material respects, the consolidated interim financial position of Investments & Integrated Industries Company as of September 30, 2024, and its financial performance and its cash flows for the nine months then ended in accordance with International Accounting Standard 34.

As stated in Note no. (9) to the condensed consolidated interim financial information, there is a legal case filed against the Integrated Investment and Industries Company for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company). Following legal proceedings, the court has issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from November 1, 2022. However, the Company's management did not recognize any provisions to meet the potential liabilities arising from this case.

Explanatory Paragraph

The Company's fiscal year ends on December 31 of each year. However, this consolidated interim financial information has been prepared to meet the requirements of the Jordan Securities Commission and for management purposes.

This Report is a translated version of the original review report on consolidated interim financial information issued in Arabic, in case of a discrepancy, the Arabic original will prevail.

UHY Arab Auditors




Nabil Haddad
License No. (561)

Amman - Jordan
October 13, 2024

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
PUBLIC SHAREHOLDING COMPANY (HOLDING COMPANY) AND ITS SUBSIDIARIES
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CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

<i>Jordanian Dinar</i>	September 30, 2024	December 31, 2023
Assets		
Current Assets		
Cash on hand and at banks	148,917	10,113
Trade receivables and checks under collection-net	1,799,236	2,333,798
Inventory	1,864,111	1,136,733
Other debit balances and due from related parties	138,169	164,011
Total current assets	3,950,433	3,644,655
Property and equipment	1,470,973	1,488,227
Investment property	300,511	300,511
Financial assets at fair value through other comprehensive income	15,250,519	16,446,650
Total Assets	20,972,436	21,880,043
Liabilities and Shareholders' Equity		
Current Liabilities		
Due to banks	1,226,957	40,548
Short-term portion of loans	850,800	1,205,160
Accounts payable	197,545	371,018
Other credit balances and due to related parties	323,794	404,645
Total current liabilities	2,599,096	2,021,371
Long term loans	4,696,415	5,121,249
Due to related parties – long-term	3,913,902	4,269,114
Total Liabilities	11,209,413	11,411,734
Shareholders' equity		
Capital	14,500,000	14,500,000
Statutory reserve	258,718	258,718
Fair value reserve	(3,249,958)	(2,059,166)
Accumulated losses	(2,047,844)	(2,592,528)
Shareholders' equity	9,460,916	10,107,024
Non-controlling interest	302,107	361,285
Net Shareholders' Equity	9,763,023	10,468,309
Total Liabilities and Shareholders' Equity	20,972,436	21,880,043

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(PUBLIC SHAREHOLDING COMPANY (HOLDING COMPANY) AND ITS SUBSIDIARIES
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CONSOLIDATED INTERIM STATEMENT OF INCOME

<i>Jordanian Dinar</i>	For the nine months ended 30, September		For the three months ended 30, September	
	2024	2023	2024	2023
Sales – net	2,346,488	3,249,599	777,003	1,434,247
Less: Cost of sales	(1,906,154)	(2,665,405)	(684,770)	(1,162,739)
Gross profit	440,334	584,194	92,233	271,508
Less: General, administrative, and marketing expenses	(565,043)	(583,905)	(172,135)	(195,840)
Add: Dividends received	1,105,441	1,303,976	11,348	9,723
Less: Interest expenses – net	(502,613)	(439,570)	(165,896)	(202,683)
Add: Reversal from ECL provision	45,649	-	-	-
Profit for the period before income tax	523,768	864,695	(234,450)	(117,292)
Less: Income tax	-	(1,743)	-	-
Profit for the period	523,768	862,952	(234,450)	(117,292)
Allocated as follows:				
Company's shareholders	546,280	869,082	(217,426)	(127,250)
Non-controlling interest	(22,512)	(6,130)	(17,024)	9,958
	523,768	862,952	(234,450)	(117,292)
Basic and diluted profit per share	%3.77	%6.0	%1.5	(%0.9)

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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CONSOLIDATED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME

<i>Jordanian Dinar</i>	For the nine months ended 30, September		For the three months ended 30, September	
	2024	2023	2024	2023
Profit for the period	523,768	862,952	(234,450)	(117,292)
Add Items of Other Comprehensive Income:				
Change in fair value of financial assets at FVOCI	(1,190,792)	(2,548,736)	(395,703)	(935,217)
Realized loss on sale of financial assets at FVOCI	(1,596)	-	(1,596)	-
Total Profit and Other Comprehensive Income	<u>(668,620)</u>	<u>(1,685,784)</u>	<u>(631,749)</u>	<u>(1,052,509)</u>
Allocated as follows:				
Company's shareholders	(646,108)	(1,679,654)	(614,725)	(1,062,467)
Non-controlling interest	(22,512)	(6,130)	(17,024)	9,958
	<u>(668,620)</u>	<u>(1,685,784)</u>	<u>(631,749)</u>	<u>(1,052,509)</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

<i>In Jordanian Dinar</i>	Capital	Statutory reserve	Fair value reserve	Accumulated losses	Total	Non-controlling interest	Total Shareholders' Equity
<u>For the period ended 30 September 2024</u>							
Beginning balance	14,500,000	258,718	(2,059,166)	(2,592,528)	10,107,024	361,285	10,468,309
Profit and other comprehensive income for the period	-	-	(1,190,792)	546,280	(644,512)	(22,512)	(667,024)
Realized loss on sale of financial assets at FVOCI	-	-	-	(1,596)	(1,596)	-	(1,596)
Non-controlling interest's share of the subsidiary's capital reduction	-	-	-	-	-	(36,666)	(36,666)
Balance as of 30 September 2024	<u>14,500,000</u>	<u>258,718</u>	<u>(3,249,958)</u>	<u>(2,047,844)</u>	<u>9,460,916</u>	<u>302,107</u>	<u>9,763,023</u>
<u>For the period ended 30 September 2023</u>							
Beginning balance	14,500,000	198,850	95,486	(3,122,619)	11,671,717	354,452	12,026,169
Profit and other comprehensive income for the period	-	-	(2,548,736)	869,082	(1,679,654)	(6,130)	(1,685,784)
Balance as of 30 September 2023	<u>14,500,000</u>	<u>198,850</u>	<u>(2,453,250)</u>	<u>(2,253,537)</u>	<u>9,992,063</u>	<u>348,322</u>	<u>10,340,385</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

	30, September	
	2024	2023
<i>Jordanian Dinar</i>		
Cash flows from Operating Activities:		
Profit for the period before income tax	523,768	864,695
Depreciation	20,894	28,644
Interest expenses – net	502,613	439,570
Reversal from ECL provision	(45,649)	-
Changes in working capital items:		
Inventory	(727,378)	470,649
Trade receivables and checks under collection	580,211	374,165
Other debit balances and due from related parties	25,842	11,100
Accounts payable	(173,473)	(286,276)
Other credit balances	(65,598)	(74,734)
Income tax paid	-	(1,743)
Net cash flows from operating activities	641,230	1,826,070
Cash flows from Investing Activities:		
Acquisition of property and equipment	(3,640)	(15,411)
Proceeds from the sale of financial assets at FVOCI	3,743	-
Net cash flows from (used in) investing activities	103	(15,411)
Cash Flows from Financing Activities:		
Due to related parties	(407,131)	(500,990)
Loans, due to banks, and interest	(95,398)	(1,517,208)
Net cash flows used in financing activities	(502,529)	(2,018,198)
Net change in cash and cash equivalents	138,804	(207,539)
Cash and cash equivalents at the beginning of the period	10,113	341,916
Cash and Cash Equivalents at the end of the period	148,917	134,377

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

1) General

a. Establishment and objectives:

Investments & Integrated Industries Company (public shareholding – holding company) “The Company” was established and registered in the Ministry of Industry and Trade of Jordan under no. (281) on April 20, 1995.

The Company’s main objectives include managing its subsidiaries, participating in managing other entities in which the Company has ownership, investing in equity and debt securities, and granting finance for its subsidiaries.

2) Basis of Preparation of the Consolidated Interim Financial Information

a. Statement of compliance

The accompanying consolidated interim financial information for the nine months ended September 30, 2024, has been prepared in accordance with International Accounting Standard 34 (interim financial reports).

This consolidated interim financial information does not include all information and disclosures required for the purpose of preparing annual financial statements in accordance with international financial reporting standards, accordingly, it should be read in conjunction with the Company’s consolidated financial statements for the year ended December 31, 2023. Moreover, the Company’s operating results for the nine months ended September 30, 2024, do not necessarily give an indication of the Company’s estimated operating results for the year ending December 31, 2024.

b. Basis of consolidation

The consolidated interim financial information comprises the financial statements of Investments & Integrated Industries Company (the “Parent Company”) and its subsidiaries, which are subject to its control.

The parent Company controls subsidiaries when it is exposed, or has rights, to variable returns from its involvement with these subsidiaries and has the ability to affect those returns through its power over these subsidiaries. Balances, transactions, unrealized profits, and expenses resulting from transactions within the group are eliminated when preparing this consolidated interim financial information.

The consolidated financial information is prepared for the subsidiaries to the same financial period as the parent Company and using the same accounting policies adopted by the parent Company.

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The financial information of the following subsidiaries is included in the accompanying consolidated interim financial information:

<u>Company Name</u>	<u>Paid up Capital</u>		<u>Ownership %</u>		<u>Nature of Operation</u>
	<u>30/9</u>	<u>31/12</u>	<u>30/9</u>	<u>31/12</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	
Fa Kaf Consulting Company (1)	1,000,000	3,000,000	98.20%	98.20%	Management, industrial and trading consulting & RE rental
Quality Printing Press	3,160,000	3,160,000	82.59%	82.59%	Stationery& accessories
Oran for Investments	10,000	10,000	100.00%	100.00%	Investment

(1) On July 15, 2024, during its extraordinary general assembly meeting, Fa Kaf Consulting Company (a subsidiary) reduced its capital from JD 3,000,000 to JD 1,000,000, representing a reduction of JD 2,000,000. The reduced amount was distributed among the partners according to their respective contributions. The percentage of each partner's contribution to Fa Kaf Company remained unchanged following the capital reduction. Therefore, the Integrated Investments and Industries Company's ownership in Fa Kaf Company's capital remains at 98.2%.

c. Basis of measurement

The consolidated interim financial information has been prepared on the historical cost basis except for the financial assets and financial liabilities which are measured at their fair values.

d. Functional and presentation currency

The consolidated interim financial information is presented in Jordanian Dinar, which is the Company's functional currency

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

e. Use of estimates

The preparation of consolidated interim financial information in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

In particular, information about significant areas of estimation uncertainties and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated interim financial information includes the following:

- A provision for expected credit losses is taken according to management estimates of expected credit loss.
- A provision for inventory is taken if the net realizable value of inventory falls below its carrying amount.
- Management estimates the provision for income tax in accordance with the prevailing laws and regulations and International Financial Reporting Standards.
- Management periodically assesses the fair value of the Company's financial assets and financial liabilities based on their market prices.
- Management periodically reassesses the economic useful lives of tangible assets based on the general condition of these assets and the expectation for their useful economic lives in the future.
- Management frequently reviews the lawsuits raised against the Company based on a legal study prepared by the Company's legal advisors. This study highlights potential risks that the Company may incur in the future.

Management believes that its estimates and judgment are reasonable and adequate.

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3) Financial Risk and Capital Management

The Company has exposure to risks from its use of financial instruments. These risks are credit risks, liquidity risks, market risks, and capital management risks

The Company's objective and policy in relation to risk management are consistent with those disclosed in the consolidated financial statements for the year ended December 31, 2023.

There have been no changes in the Company's approach to capital management during the period neither the Company is subject to externally imposed capital requirements.

4) Seasonality of Operations

The Company does not have operations that are affected by seasonality or cyclicity during the period.

5) Related Parties' Transactions:

Parties are considered related parties when one party has control or significant influence over the other party. Following is a summary of related party transactions and balances:

a. Due from related parties:	Nature of Relationship	September 30, 2024	December 31, 2023
<i>Jordanian Dinar</i>			
Startan modern industry	Sister	9,663	9,663
Nuqul Engineering and Contracting	Sister	973	973
Nuqul Automotive	Sister	329	297
Fine Hygienic Paper	Sister	13,883	-
ABC	Sister	-	372
Fine Hygienic Paper- Sahab	Sister	-	1,605
Total		<u>24,848</u>	<u>12,910</u>
b. Due to related parties:	Nature of Relationship	September 30, 2024	December 31, 2023
<i>Jordanian Dinar</i>			
Al Naseem Trading	Sister	38,407	53,714
Fine Hygienic Paper-HO	Sister	27,074	27,899
Masader Investments	Sister	784	505
Fine Hygienic Paper-Dubai	Sister	561	561
Alsanouber Hygienic paper	Sister	3,000	2,400
Total		<u>69,826</u>	<u>85,079</u>
c. Long-term balances:	Nature of Relationship	September 30, 2024	December 31, 2023
<i>Jordanian Dinar</i>			
Elia Nuqul and Sons Company	Sister	3,913,902	4,269,114
Total		<u>3,913,902</u>	<u>4,269,114</u>

The above balances are not subject to interest and there is no specific timetable for their repayment.

- d. Salaries and other benefits for key management personnel of the Group (General Managers and Financial Managers) for the nine months ended September 30, 2024, amounted to JO 112,687 (JOD 124,497 for the nine months ended September 30, 2023).

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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6) Financial assets at fair value through other comprehensive income

	September 30, 2024	December 31, 2023
<i>Jordanian Dinar</i>		
Shares listed in the local principal market	14,226,443	15,205,072
Shares traded in the local OTC market	802,616	1,020,118
Unlisted companies	221,460	221,460
Total	<u>15,250,519</u>	<u>16,446,650</u>

The movement on the fair value reserve during the period was as follows:

	September 30, 2024	December 31, 2023
<i>Jordanian Dinar</i>		
Beginning balance	(2,059,166)	95,486
Change in fair value of financial assets	(1,196,131)	(2,154,652)
Cumulative change in fair value of derecognized financial assets	5,339	-
Net	<u>(3,249,958)</u>	<u>(2,059,166)</u>

Valuation technique

a) Shares listed in the local principal market:

Fair values of shares listed in the local principal market have been determined by reference to the period-end closing price. Details of these shares as of September 30, 2024, are as follows:

Company	No. Shares	Book Value Before Valuation	Closing Price	Fair Value	Unrealized Loss
Capital Bank of Jordan	5,338,007	10,889,534	1/87	9,982,073	(907,461)
International Co-vegetarian oil	1,609,666	3,219,332	1/92	3,090,559	(128,773)
Delta Insurance Co.	1,251,331	1,076,145	0/91	1,138,711	62,566
Noor for Trading & RE Management Company	5,000	15,750	2/05	10,250	(5,500)
Jordan Press Al-Rai	53,889	4,311	0/09	4,850	539
		<u>15,205,072</u>		<u>14,226,443</u>	<u>(978,629)</u>

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b) Shares traded in the local OTC market:

The value of investments in shares of companies listed on the OTC market was determined using the most recent trading prices of these shares in the unlisted stock market. The company's management believes that the informal market for unlisted securities is the most suitable market for measuring the fair value of these shares, as it provides inputs that have an important impact on the fair value of the shares, which can be observed directly. the result of the revaluation of these investments were as follows:

Company	No. Shares	Book Value Before Valuation	Closing Price	Fair Value	Unrealized Profit
Amwaj Real Estate (1)	943,258	1,019,271	0/85	801,769	(217,502)
Amwal Invest	10,588	847	0/08	847	-
		<u>1,020,118</u>		<u>802,616</u>	<u>(217,502)</u>

During its extraordinary general assembly meeting on April 21, 2024, Amwaj Real Estate Company reduced its capital by eliminating accumulated losses totaling 21,948,794 Jordanian dinars. Reduction procedures by the Securities and Exchange Commission were completed on 23/07/2024 as follows:

Description	Value Before Reduction	Value After Reduction
	JD	JD
Amwaj Real Estate Company Capital	30,000,000	8,051,206

The impact of reducing the capital of Amwaj Real Estate Company on the number of shares owned by the Investments and Integrated Industries Company and its subsidiaries in Amwaj Real Estate Company was as follows:

Description	Number of shares before capital reduction and loss write-off	Number of shares after capital reduction and loss write-off
Number of shares of Integrated Investments and Industries Company and its subsidiaries in Amwaj Real Estate	3,514,727	943,258

c) Unlisted Companies:

Investment in equity securities of unlisted companies is evaluated at actual cost/book value. Details of investment in equity securities of unlisted companies are as follows:

Company	No. Shares	Book Value Before Valuation	Fair Value	Unrealized Loss
Kuwaiti Jordanian Holding Co.	174,000	43,960	43,960	-
Dead Sea Company for Truism Investments	177,500	177,500	177,500	-
		<u>221,460</u>	<u>221,460</u>	<u>-</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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The total number of shares blocked against membership in the following investees' board of directors is 101,500 shares:

Company	No. Shares
International Company - vegetarian oil	20,000
Delta Insurance Co.	500
Capital Bank of Jordan	25,000
Amwaj Real Estate Company	50,000
Noor for Trading and Real Estate Management Company	5,000
Jordan Press AL-Rai	1,000
Total	101,500

7) Basic and diluted profit per share

Jordanian Dinar	September 30, 2024	September 30, 2023
Profit for the period – Company's Shareholders	546,280	869,082
The weighted average number of shares	14,500,000	14,500,000
Basic and diluted profit per share for the period	%3.77	%6.0

8) Operating Segment

The Company operates its activities in major operating segments, which represent investment, consulting, real estate leasing, and Printing. The following table presents information on the operating segments for the nine months ended September 30, 2024 (unaudited):

Jordanian Dinar	Investment	Fa Kaf Consulting Company	Printing	Elimination	Total
Revenue & expenses:					
Revenue	-	-	2,346,488	-	2,346,488
Net finance expenses	(430,311)	(20)	(72,282)	-	(502,613)
Profit for the period	545,640	120,120	(141,992)	-	523,768
Assets and liabilities					
Total assets	19,540,668	1,485,469	5,372,558	(5,426,259)	20,972,436
Total liabilities	11,532,117	52,411	3,787,806	(4,162,921)	11,209,413

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

9) Legal case against the Company

There is a legal case filed against the Integrated Industries and Investments Company by the plaintiff Cementra/Jordan for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company), which resulted in the issuance of a decision by the Court of Appeal to order the precautionary attachment of the funds of the Integrated Investments and Industries Company. The subject matter of the above case, according to the confirmation of the Company's legal counsel, is summarized in a financial claim filed by Cementra/Jordan Company (Supplier) against both Nuqul Engineering and Contracting Company as a debtor and Integrated Industries and Investment and Integrated Industries Company in its capacity as guarantor of Nuqul Engineering and Contracting Company.

On February 21, 2023, the court issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from November 1, 2022. However, the Company's management did not recognize any provision for this case.