

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa – Jordan

Interim Condensed Consolidated Financial Statements (Unaudited)

For The Six Months Period Ended

30 June 2026

Together With The Review Report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan
Interim Condensed Consolidated Financial Statements (Unaudited)
For The Six Months Period Ended 30 June 2026

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Report On Review Of Interim Condensed Consolidated Financial Statements

ToThe Board of Directors of
Jordan Dairy Company
(Public Limited Shareholding Company)
Amman - Jordan

Introduction:

We have reviewed the accompanying interim condensed consolidated financial statements of **Jordan Dairy Company (Public Limited Shareholding Company)** and its subsidiaries (together referred to as the "Group") as at 30 June 2026 , comprising the interim condensed consolidated statement of financial position as at 30 June 2026 and the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in Shareholders' equity and the interim condensed consolidated statement of cash flows for the six months ended, and explanatory notes. The management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with 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 the 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 of **Jordan Dairy Company(Public Limited Shareholding Company)** are not prepared, in all material respects, in accordance with International Accounting Standard (34) relating to interim financial reporting.

Other Matters:

The Group's financial statements for the fiscal year ended 31 December 2025 were audited by another auditor, who issued an unqualified opinion thereon dated 10 March 2026. The same auditor also reviewed the financial statements for the period ended 30 June 2025 and issued an unqualified conclusion dated 27 July 2025.

Methaq consulting & auditing

Ali Atieh

License 895



Amman – Jordan

29 July 2026

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Financial Position
As At 30 June 2026

		30 June 2026 (Reviewed not Audited) JD	31 December 2025 JD
	Note		
<u>Assets</u>			
Non-current assets			
Property and equipment – net	6	12,269,968	10,625,718
Biological assets	7	8,315,408	8,315,408
Property, plant and equipment under construction		1,234,297	2,632,663
Checks under collection – non-current portion		546,205	6,900
Investment in an associate		99,106	112,193
Investment properties		579,965	579,965
Right-of-use assets		80,521	100,300
Total non-current assets		23,125,470	22,373,147
Current assets			
Inventory – net	8	3,096,917	2,812,930
Accounts receivable – net	9	9,419,116	9,208,553
Other debit balances	10	1,363,645	819,673
Checks under collection – current portion		1,714,011	3,365,792
Letters of credit		-	84,135
Cash and cash equivalents		87,589	358,735
Total Current Assets		15,681,278	16,649,818
Total Assets		38,806,748	39,022,965
<u>Liabilities and Shareholders' Equity</u>			
<u>Shareholders' equity</u>			
Paid-up capital		4,000,000	4,000,000
Statutory reserve		1,839,425	1,839,425
Voluntary reserve		262,500	262,500
Share premium		1,345,417	1,345,417
Retained earnings		3,975,736	5,113,551
Total Shareholders' equity		11,423,078	12,560,893
<u>Liabilities</u>			
<u>Non-Current Liabilities</u>			
Long-term loans	11	2,439,614	3,355,308
Lease liabilities		44,620	60,907
Total Non-current liabilities		2,484,234	3,416,215
<u>Current Liabilities</u>			
Bank Overdrafts	12	7,405,675	8,658,596
Short-term loans	11	6,961,832	6,653,262
Murabaha installments		1,918,010	518,763
Accounts payable		5,442,660	4,602,632
Other credit balances	13	3,171,259	2,612,604
Total Current Liabilities		24,899,436	23,045,857
Total Liabilities		27,383,670	26,462,072
Total Shareholders' equity and Liabilities		38,806,748	39,022,965

The accompanying notes are an Integral part of these Interim Condensed consolidated Financial Statements and should be read with them as well as with the accompanying review report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Comprehensive Income
(Reviewed Not Audited)

	Note	For the three months ended 30 June		For the six months ended 30 June	
		2026	2025	2026	2025
		JD	JD	JD	JD
Net sales		3,937,540	3,385,664	10,761,675	10,561,773
Cost of goods sold (COGS)		(2,783,369)	(2,515,866)	(8,362,354)	(8,677,765)
Gross Profit		1,154,171	869,798	2,399,321	1,884,008
Selling and distribution expenses		(693,408)	(436,535)	(1,339,173)	(846,403)
General and administrative expenses		(455,144)	(403,362)	(993,746)	(778,837)
Administrative depreciation		(33,963)	(66,100)	(200,503)	(144,856)
Bank interest and expenses		(374,630)	(273,482)	(797,192)	(522,302)
Other expenses / income		(150,879)	44,724	(143,755)	58,408
Loss for the period before tax		(553,853)	(264,957)	(1,075,048)	(349,982)
Income tax		(2,761)	(6,252)	(59,778)	(67,862)
National Contribution		(139)	(313)	(2,989)	(3,393)
Comprehensive loss for the period		(556,753)	(271,522)	(1,137,815)	(421,237)
Basic and diluted earnings per share from the loss for the period	16	0.050	(0.058)	(0.284)	(0.105)

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Jordan Dairy Company
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Interim Condensed Consolidated Statement Of Changes In Shareholders' Equity
(Reviewed Not Audited)

					Retained earnings		
	Paid-up capital	Statutory reserve	Voluntary reserve	Share premium	Realized	Unrealized	Total
	JD	JD	JD	JD	JD		JD
<u>For the period ended 30 June 2026</u>							
Balance at the beginning of the period	4,000,000	1,839,425	262,500	1,345,417	(2,457,040)	7,570,591	12,560,893
Total comprehensive loss for the period	-	-	-	-	(1,137,815)	-	(1,137,815)
Balance at the end of period	<u>4,000,000</u>	<u>1,839,425</u>	<u>262,500</u>	<u>1,345,417</u>	<u>(3,594,855)</u>	<u>7,570,591</u>	<u>11,423,078</u>
<u>For the period ended 30 June 2025</u>							
Balance at the beginning of the period	4,000,000	1,839,425	262,500	1,345,417	(1,201,617)	6,452,033	12,697,758
Total comprehensive loss for the period	-	-	-	-	(421,237)	-	(421,237)
Dividends	-	-	-	-	(200,000)	-	(200,000)
Balance at the end of period	<u>4,000,000</u>	<u>1,839,425</u>	<u>262,500</u>	<u>1,345,417</u>	<u>(1,822,854)</u>	<u>6,452,033</u>	<u>12,076,521</u>

The accompanying notes are an Integral part of these Interim Condensed consolidated Financial Statements and should be read with them as well as with the accompanying review report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Cash Flows
(Reviewed Not Audited)

	For the six months ended 30 June	
	2026	2025
	JD	JD
<u>Operating activities</u>		
Comprehensive loss for the period	(1,075,048)	(349,982)
<u>Adjustments:</u>		
Depreciation	568,541	144,856
Amortization of right-of-use assets	19,779	10,088
Interest on lease liabilities	1,213	1,368
Cash Flows from Operations before Changes in Working Capital	(485,515)	(193,670)
Accounts receivable	(210,563)	(910,801)
Other debit balances	(543,972)	(65,391)
Accounts payable	840,028	432,012
Other credit balances	684,108	441,720
Checks under collection	1,112,476	(346,224)
Inventory	(283,987)	(355,750)
Letters of credit	84,135	-
Net cash flow from operating activities before income tax paid	1,196,710	(998,104)
Income tax paid	(188,220)	(89,223)
Net cash flow from operating activities	1,008,490	(1,087,327)
<u>Investing activities</u>		
Purchase of property and equipment	(2,217,126)	(397,937)
Property, plant and equipment under construction	1,398,366	(1,481,003)
Biological assets	-	(1,551)
Investment properties – land	-	(3,384)
Investment in an associate	13,087	-
Net cash flows from investing activities	(805,673)	(1,883,875)
<u>Financing activities</u>		
Bank Overdrafts	(1,252,921)	1,062,984
Loans	(602,789)	133,532
Dividends	-	(200,000)
Murabaha installments	1,399,247	1,826,717
Lease payments	(17,500)	(28,516)
Net cash flows from financing activities	(473,963)	2,794,717
Net change in Cash	(271,146)	(176,485)
Cash and Cash Equivalents at beginning of the period	358,735	269,039
Cash and Cash Equivalents at the end of the period	87,589	92,554

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Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan
Notes To The Interim Condensed Consolidated Financial Statements
(Reviewed Not Audited)

1) General

Jordan Dairy Company (the "Company") was incorporated as a Public Shareholding Limited Company and registered with the Public Shareholding Companies Register at the Companies Control Department of the Ministry of Industry and Trade under Registration No. (68) on 29 February 1968. The Company regularized its legal status on 10 December 1989. The Company's issued and paid-up share capital amounts to JD 4,000,000, divided into 4,000,000 ordinary shares with a nominal value of JD 1 per share.

The Company's principal activities include:

- Establishing and operating factories for the production of mineral water, milk, dairy products, and related products.
- Establishing and investing in projects and industries related to the dairy sector, as well as marketing, distributing, and trading in dairy products and related products.

These condensed consolidated interim financial statements were approved for issuance by the Company's Board of Directors on 29 July 2026.

2) Basis of Preparation of the Interim Condensed Consolidated Financial Statements

The accompanying interim condensed consolidated financial statements are prepared in accordance with IAS 34 'Interim Financial Reporting'. These interim condensed consolidated financial statements should be read in conjunction with the 2025 annual audited financial statements of the Company.

The interim condensed financial statements do not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards. In addition, results for the six months period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

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

The significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements for the year ended 31 December 2025.

The Company has consistently applied the accounting policies as applied in the annual financial statements for the year ended 31 December 2025, except for the changes that became effective from 1 January 2026.

The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements for the year ended 31 December 2025.

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The following amendment to existing standard has been applied by the Company in preparation of these interim condensed financial statements. The adoption of this does not have significant impact on the interim condensed financial statements.

Description	Effective from
Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7	1 January 2026
Annual Improvements to IFRS Accounting Standards – Volume 11	1 January 2026
Contracts Referencing Nature-dependent Electricity – Amendments to 1 January 2026	1 January 2026
New Standards, Amendments Issued but not yet Effective	Effective from
IFRS 18, Presentation and Disclosure in Financial Statements	1 January 2027
IFRS 19, Subsidiaries without Public Accountability: Disclosures	1 January 2027
Translation to a Hyperinflationary Presentation Currency - Amendments to IAS 21	1 January 2027
IFRS 18, Presentation and Disclosure in Financial Statements	Deferred indefinitely

The Company is currently evaluating the impact of these standards and amendments. The Company will adopt them when they become effective.

3) Basis of Consolidation of the Interim Condensed Consolidated Financial Statements

The interim condensed consolidated financial statements comprise the financial statements of Jordan Dairy Company (the “Company”) and the following subsidiaries (collectively referred to as the “Group”) as at 30 June 2026 :

Company Name	Ownership Interest	Capital	Country of Incorporation	Legal form	Nature of activity
		JD			
Al Maha Agricultural & Zoological Investments Co.*	100%	1,000,000	Jordan	Limited Liability Company	Agricultural investments
Jordanian Sohul Al Maha for Real Estate Development Co.	100%	100,000	Jordan	Limited Liability Company	Real estate development

* Al Maha Agricultural & Zoological Investments Co. L.L.C owns 100% of the share capital of Adenium Green Agricultural Investments Company LLC. The subsidiary has a paid-up share capital of JD 50,000 and has been consolidated into the Group's condensed consolidated interim financial statements.

Control is achieved when the Group 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.

Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee).
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns.

When the Group owns less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control.

The financial statements of the subsidiary are consolidated from the date on which control is obtained until the date such control ceases.

Profits or losses and each component of other comprehensive income are attributed to the equity holders of the parent and to non-controlling interests, even if this results in a deficit balance in the non-controlling interests. Where necessary, the financial statements of subsidiaries are adjusted to align their accounting policies with those adopted by the Group.

All intra-group assets and liabilities, equity, income, expenses, and profits or losses arising from transactions between the Group and its subsidiaries are eliminated.

Changes in the Group's ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions. Upon loss of control of a subsidiary, the Group derecognizes the assets (including goodwill), liabilities, non-controlling interests, and any other components of equity related to the subsidiary, and recognizes any resulting gain or loss. Any retained investment is remeasured at fair value.

4) Restatement of Comparative Information

During the preparation of the Group's condensed consolidated interim financial statements for the period ended 30 June 2026, the Group identified that reciprocal sales and purchase transactions between certain Group companies for the comparative period ended 30 June 2025 had not been fully eliminated in the preparation of the consolidated financial statements, contrary to the requirements of International Financial Reporting Standard (IFRS) 10, *Consolidated Financial Statements*. Accordingly, the comparative information has been restated solely to eliminate the effect of these intercompany transactions.

The restatement had no impact on the Group's gross profit, net profit for the period, earnings per share, equity, or consolidated financial position.

The following table presents the effect of the restatement on the Group's condensed consolidated interim statement of comprehensive income for the period ended 30 June 2025 (amounts in Jordanian Dinars):

Description	As stated previously	Effect of restatement	After restatement
Net sales	13,527,029	(2,965,256)	10,561,773
Cost of goods sold (COGS)	(11,643,021)	2,965,256	(8,677,765)

5) Critical accounting estimates and judgments

The Company makes certain estimates and assumptions concerning the future. These estimates and assumptions are continuously evaluated based on past experience and other factors, including expectations of future events that the Company believes to be reasonable. Actual results, however, may differ from these estimates and assumptions.

The following are the significant accounting estimates used in the preparation of the financial statements:

Expected credit loss/ provision for impairment of trade receivables:

The Group's management is required to determine the expected credit loss for all accounts receivable through establishing significant decisions to estimate future cash flow amounts and duration, in addition to any substantial increase in the credit risk of financial assets after initial recognition. Furthermore, taking into consideration information for future measurement of expected credit losses. The Group also follows the policies and methodology of applying IFRS (9).

Useful life of property and equipment and investment properties:

Management periodically reassesses the useful lives of property, equipment, and investment properties for the purpose of calculating depreciation based on the general use of these assets. Management reviews the salvage value and useful lives on an annual basis and the prospective depreciation expense is amended in the case that the management believes that the useful lives differ from past assessments.

Legal proceedings

The Company reviews outstanding legal cases through following the developments of the legal procedures at each reporting date, in order to assess the need of provisions and disclosures in its financial statements. Among the factors considered in making decisions on provisions are the nature of litigation, the progress of the case (including the progress after the date of the financial statements but before those statements are issued), the opinions or views of legal advisers, experience on similar cases and any decision of the Company management as to how it will respond.

Income tax

The Company is subject to income tax and significant judgment is required in determining the provision for income taxes. During the ordinary course of business, there are transactions and calculations for which the ultimate tax determination is uncertain. As a result, the company recognizes tax liabilities based on estimates of whether additional taxes and interest will be due.

Fair value of investment properties:

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value or cash-generating unit's (CGU) less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Group did not recognize an impairment loss on the value of the investment properties during the period

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(Reviewed Not Audited)

6) Property and equipment – net

	1 January 2026	Additions	Disposals	30 June 2026
	JD	JD	JD	JD
<u>Cost</u>				
Land	2,950,640	-	-	2,950,640
Machines and equipment	10,232,431	2,096,259	-	12,328,690
Vehicles	3,729,868	47,952	(58,331)	3,719,489
Refrigerators	805,476	7,348	-	812,824
Buildings and hangars	7,204,928	-	-	7,204,928
Tools and equipment	1,489,143	63,768	-	1,552,911
Purification Plant	258,877	-	-	258,877
Furniture & fixtures	218,948	1,799	-	220,747
Lab equipment	51,026	-	-	51,026
Renewable energy system	1,168,878	-	-	1,168,878
Decoration	25,390	-	-	25,390
Electrical and sanitary installations	133,870	-	-	133,870
Office equipment	58,766	-	-	58,766
Fertilizer Plant	141,530	-	-	141,530
Total cost	28,469,771	2,217,126	(58,331)	30,628,566
<u>Accumulated depreciation</u>				
Machines and equipment	8,674,361	234,009	-	8,908,370
Vehicles	2,521,211	142,338	(53,996)	2,609,553
Refrigerators	512,858	26,019	-	538,877
Buildings and hangars	4,155,975	70,278	-	4,226,253
Tools and equipment	1,108,892	63,828	-	1,172,720
Purification Plant	158,064	2,595	-	160,659
Furniture & fixtures	165,097	5,485	-	170,582
Lab equipment	39,337	1,469	-	40,806
Renewable energy system	318,828	21,884	-	340,712
Decoration	4,865	636	-	5,501
Electrical and sanitary installations	133,870	-	-	133,870
Office equipment	22,389	-	-	22,389
Fertilizer Plant	28,306	-	-	28,306
Total accumulated depreciation	17,844,053	568,541	(53,996)	18,358,598
Net book value as at 1 January 2026	10,625,718			
Net book value as at 30 June 2026				12,269,968

7) Biological Assets

The Company maintains a herd comprising 2,382 milk-producing cows, 527 pregnant heifers that are expected to enter milk production, and 1,220 heifers being raised for future milk production. In addition, the Company holds 97 male calves intended for sale in the near term.

The Company also owns biological plant assets comprising a number of fruit-bearing trees

8) Inventory – net

	30 June 2026	31 December
	JD	2025
	JD	JD
Raw & packing materials	866,373	600,456
Spare parts	834,782	734,872
Feed	709,516	680,552
Finished & under manufacturing goods	672,716	831,732
Veterinary materials	50,153	21,184
Fuel	15,709	62
Lab inventory	12,342	2,124
Others	11,302	-
Supplies inventory	3,033	22,710
Refrigerators' inventory	2,547	2,547
Liquefied gas	1,753	-
Total	3,180,226	2,896,239
Provision for obsolete inventory and spare parts	(83,309)	(83,309)
Net	3,096,917	2,812,930

9) Accounts Receivable, Net

	30 June 2026	31 December
	JD	2025
	JD	JD
Accounts Receivable	10,099,075	9,896,429
Less: Provision for expected credit losses *	(679,959)	(687,876)
Net	9,419,116	9,208,553

10) Other Debit Balances

	30 June 2026	31 December 2025
	JD	JD
Prepaid expenses	602,234	171,284
Claims under collection	305,044	207,345
Notes receivables	164,019	164,019
Employees' receivables	139,292	145,935
Refundable deposits	95,658	96,158
Miscellaneous deposits	36,950	34,743
Sales tax	15,569	-
Others	4,879	189
Total	1,363,645	819,673

11) Loans

- A- On 1/11/2017, the parent company signed a loan agreement with Jordan Kuwait Bank amounting JD (600,000) to finance machinery and equipment and the expansion of the factory, in addition to financing the purchase of new lands in the same area where the factory is located at an annual interest rate of (2.9%), where it was agreed that the loan will be repaid under 108 installments, each of which is worth JD (5,556), except for the last installment JD (5,508), and the first installment is due after one year from the date of grant, according to the grace period (one year) mentioned within the above-mentioned contract.
- B- On 18/7/2018, the parent company signed a loan agreement with Jordan Kuwait Bank amounting JD (850,000) to finance the solar energy project with an annual interest of (2.9%), where it was agreed that the loan will be repaid under 108 installments of each JD (7,871), except for the last installment JD (7,803), and the first installment is due after one year from the date of grant, according to the grace period (one year) mentioned within the above-mentioned contract, and the company also signed an agreement supplement to increase the value of the loan granted by JD (150,000). to become JD (1 000 000) to be paid under 108 equal installments in addition to interest and at the rate of JD (9 260) for the installment and the first installment is due after one year from the date of the basic grant, according to the grace period mentioned in the original contract.
- C- On 17/2/2019, the parent company signed a loan agreement with Jordan Kuwait Bank amounting JD (1,000,000) to finance the purchase of machines for the water factory at an annual interest rate of (2.9%), where it was agreed that the loan will be repaid under (108) installments of each installment JD (9,260), and the first installment is due after one year from the date of grant, according to the grace period (one year) mentioned within the above-mentioned contract.
- D- On 15/3/2022, the parent company signed a loan agreement with the Housing Bank amounting JD (1,254,331) to pay the company's obligations with Jordan Kuwait Bank at an annual interest rate of (5.9%), where it was agreed that the loan will be repaid under (60) installments, the value of each installment is JD (20,906), and the first installment is due on 1/5/2022, within the above-mentioned contract.

- E- During the year 2023, the Parent company signed a loan agreement with the Housing Bank amounting JD (1,400,000) and an annual interest of (2.9%), where it was agreed that the loan will be repaid under (36) installments of each JD (39,000), and the first installment is due after (12) months from the end of the grace period.
- F- The Parent Company signed a revolving loan / industrial advances from Jordan Kuwait Bank amounting JD (450,000) at an interest rate of (2.4%) and without commission to be used to finance the credit, remittances, policies and/or local purchases, and each financing transaction shall be repaid after (3) months from the date of financing or under (3) monthly payments.
- G- The Parent company obtained a loan from Bank al Etihad amounting JD (964,000) at an interest rate of (9.75%) and is used to finance the purchase of compulsory land and the installments are paid over (3) months, the value of each installment is JD (62,500), and the last installment is due on 28/11/2026.
- H- During the year 2024, the Parent company signed a loan agreement with the Housing Bank amounting JD (1,500,000) and an annual interest of (2.9 %), where it was agreed that the loan will be repaid under (36) installments of each installment of JD (41,700) and the first installment is due after one year from the date of grant, according to the grace period mentioned within the aforementioned contract..
- I- During the year 2025, the Parent company signed a reducing loan agreement with the Housing Bank amounting JD (1,000,000) and an annual interest of (3 %), where it was agreed that the loan will be repaid under (72) installments of each installment of JD (13,900) and the first installment is due after twelve months from the date of grant, the loan to be used to finance (67%) of the cost of purchasing a water bottling line.
- J- The subsidiary obtained a revolving loan / industrial advances from Jordan Kuwait Bank amounting JD (1,000,000) at an interest rate of (2.4%) and without commission to be used to finance the credit, remittances, policies and/or local purchases, and each financing transaction is repaid after (3) months from the date of financing or under (3) monthly payments.
- K- The subsidiary signed a revolving loan from the Housing Bank amounting JD (1,300,000) at an interest rate of (7,50%) to finance credits, policies and/or local purchases, and each financing transaction is repaid after 4-8 months of the financing process.
- L- On 7/9/2022, the subsidiary company signed a loan agreement with the Housing Bank amounting JD (1,500,000) and an annual interest of (2.65%) where it was agreed that the loan will be repaid under (36) installments of each installment JD (41,700), and the first installment is due after one year from the date of granting according to the grace period mentioned within the aforementioned contract.
- M- The subsidiary company signed a reducing loan from Jordan Kuwait Bank amounting JD (1,500,000) at an interest rate of (7%) The loan is repaid under (60) installments of each installment of JD (25,000) and the first installment is due after (12) months from the date of grant.

12) Bank Overdrafts

This item represents the Group's debit current account balances held with Capital Bank, Jordan Kuwait Bank, Housing Bank, and Bank al Etihad, which are presented as liabilities within the limits of the credit facilities granted to the Group.

13) Other Credit Balances

	30 June 2026	31 December 2025
	JD	JD
Post-dated checks	1,631,765	1,451,747
Accrued expenses	624,442	136,262
Shareholders' deposits	338,083	342,955
Miscellaneous deposits	165,278	223,038
Social Security	140,547	47,713
Sales tax	88,725	71,496
Employees' Payables	36,629	36,584
Income tax provision	67,744	196,186
Leave provision	23,957	32,520
Provision for incentives and bonuses	12,147	17,560
National Contribution Provision	12,798	9,809
Provision for bonuses and allowances	9,317	12,690
Income Tax	9,166	9,776
Lawsuits' provision	5,661	5,661
Provision for Board of Directors' remuneration	5,000	5,000
Board of Directors' remuneration	-	10,000
Provision for end-of-service benefits	-	3,607
Total	3,171,259	2,612,604

14) Income Tax

- The results of the Parent Company's operations have been discussed and settled with the Income and Sales Tax Department up to the end of 2021.
- The Parent Company submitted self-assessment income tax returns for the years 2022, 2023, and 2024. These returns have not yet been reviewed by the Income and Sales Tax Department up to the date of preparation of these financial statements.
- The results of the operations of Al Maha Agricultural and Livestock Investment Company (the subsidiary) have been discussed and settled with the Income and Sales Tax Department up to the end of 2021, in addition to the year 2024.
- The subsidiary submitted self-assessment income tax returns for the years 2022 and 2023. These returns have not yet been reviewed by the Income and Sales Tax Department up to the date of preparation of these financial statements.

15) Basic and diluted earnings per share from the loss for the period

	For the six months ended 30 June	
	2026	2025
	JD	JD
Loss for the period attributable to Company's shareholders	(1,137,815)	(421,237)
Weighted average number of shares	4,000,000	4,000,000
Basic and diluted earnings per share from the loss for the period	(0.284)	(0.105)

Basic earnings per share is equal to diluted earnings per share, as there are no financial instruments that could potentially dilute earnings per share.