

SINIORA FOOD INDUSTRIES GROUP
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN - JORDAN

CONDENSED CONSOLIDATED INTERIM
FINANCIAL INFORMATION FOR
THE SIX MONTHS ENDED JUNE 30, 2026
TOGETHER WITH THE REVIEW REPORT

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
JUNE 30, 2026

TABLE OF CONTENTS

	<u>PAGE</u>
Review Report	1
Condensed Consolidated Interim Statement of Financial Position	2
Condensed Consolidated Interim Statement of Profit or Loss	3
Condensed Consolidated Interim Statement of Comprehensive Income	4
Condensed Consolidated Interim Statement of Changes in Owner's Equity	5
Condensed Consolidated Interim Statement of Cash Flows	6
Notes to the Condensed Consolidated Interim Financial Information	7 - 21

Review Report on the Condensed Consolidated Interim Financial Information

AM/ 006655

The Chairman and Members of the Board of Directors
Siniora Food Industries Company
(A Public Shareholding Limited Company)
Amman – Jordan

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of Siniora Food Industries Company (A Public Shareholding Limited Company) as of June 30, 2026, and the condensed consolidated interim statement of profit or loss, and the condensed consolidated interim statements of comprehensive income for the three months and six months ended June 30, 2026, and the condensed consolidated interim statements of changes in owners' equity and the condensed consolidated interim statements of cash flows for the six months then ended, and a summary for the significant accounting policies and other explanatory information. Management is responsible for the preparation and fair presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard (34) Interim Financial Reporting. Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements No. 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Group". A review of condensed consolidated 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.

Other Matter

The accompanying Condensed Consolidated Interim Financial Information is a translation of statutory financial information which is in the Arabic Language to which references should be made.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information is not prepared in all material respects, in accordance with International Accounting Standard (34) Interim Financial Reporting.

Amman - Jordan
July 30, 2026


Deloitte & Touche (M.E.) – Jordan

Deloitte & Touche (M.E.)
ديلويت آند توش (الشرق الأوسط)
010101

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN-JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

		June 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	<u>ASSETS</u>		
Current Assets:		JD	JD
Cash on hand and at banks		6,506,542	5,004,138
Accounts receivable - net	5	41,030,210	35,920,178
Inventory - net	6	30,773,981	27,545,724
Due from related parties	16	2,840,077	84,811
Other debit balances	7	11,338,153	11,225,098
Assets classified as held for sale	2	-	6,809,950
Total Current Assets		92,488,963	86,589,899
Non-Current Assets:			
Deferred tax assets		874,007	761,246
Intangible assets		23,066,551	22,149,150
Property and equipment - net	8	81,021,260	80,084,645
Right-of-use assets		1,670,085	2,266,123
Total Non-Current Assets		106,631,903	105,261,164
TOTAL ASSETS		199,120,866	191,851,063
	<u>LIABILITIES</u>		
Current Liabilities:			
Borrowed fund due within one year	11	26,699,743	24,467,097
Note payable		629,126	692,166
Accounts payable		15,368,542	15,978,252
Due to related parties	16	387,878	2,902,884
Deposits and accrued expenses	10	14,214,561	11,138,673
Lease liabilities due within one year		616,530	1,059,586
Deferred grant income due within one year		302,915	208,819
Income tax provision	13	1,978,765	1,817,574
Liabilities directly associated with assets classified as held for sale	2	-	396,749
Total Current Liabilities		60,198,060	58,661,800
Non-Current Liabilities:			
Borrowed fund due within more than one year	11	8,264,210	5,442,241
Deferred grant income due within more than one year		1,868,176	1,392,122
Lease liabilities due within more than one year		1,155,291	1,177,979
Provision for end-of-service indemnity		6,982,515	6,008,792
Long term bond	9	56,720,000	56,720,000
Deferred tax liabilities		5,499,265	5,079,891
Total Non-Current Liabilities		80,489,457	75,821,025
TOTAL LIABILITIES		140,687,517	134,482,825
	<u>OWNERS' EQUITY</u>		
Authorized capital		32,700,000	32,700,000
Share premium	1	8,544,694	8,544,694
Statutory reserve		6,999,602	6,999,602
Retained earnings		10,535,399	10,535,399
Effect of the purchase of non-controlling interest shares		(2,463,786)	(2,463,786)
Foreign currencies translation		3,780,430	948,188
Actuarial (losses) gains arising from end of service indemnity		(162,968)	104,141
(Loss) for the period		(1,500,022)	-
TOTAL OWNERS' EQUITY		58,433,349	57,368,238
TOTAL LIABILITIES AND OWNERS' EQUITY		199,120,866	191,851,063

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE CONDENSED
CONSOLIDATED INTERIM FINANCIAL INFORMATION AND SHOULD BE READ WITH
THE ACCOMPANYING REVIEW REPORT.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS
REVIEWED NOT AUDITED

	Note	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
		2026	2025	2026	2025
		JD	JD	JD	JD
Net Sales		51,825,493	38,883,994	96,744,741	82,720,959
Cost of sales		(37,709,426)	(28,336,486)	(71,008,919)	(61,848,511)
Gross Profit		14,116,067	10,547,508	25,735,822	20,872,448
<u>Less:</u> Selling and distribution expenses		(6,377,110)	(4,732,694)	(11,637,477)	(9,665,506)
General and administrative expenses		(3,584,976)	(3,600,921)	(6,993,094)	(7,264,989)
Operating Profit before Provisions		4,153,981	2,213,893	7,105,251	3,941,953
(Provision) for end of service indemnity		(321,846)	(257,191)	(753,343)	(524,639)
(Provision) for expected credit losses	5	(303,475)	(67,529)	(385,563)	(133,436)
(Provision) for slow-moving inventory	6	(49,881)	(43,040)	(103,748)	(59,719)
(Provision) for lawsuits and other commitments	10	(81,897)	(71,212)	(86,450)	(80,000)
Operating Profit		3,396,882	1,774,921	5,776,147	3,144,159
Financing expenses – net		(1,391,924)	(2,303,970)	(3,254,653)	(4,015,867)
Other (expenses) revenues – net		(223,770)	321,464	(124,892)	461,542
Profit (loss) for the Period before Tax and monetary (loss) from hyperinflation		1,781,188	(207,585)	2,396,602	(410,166)
<u>Less:</u> Income tax expense	13	<u>(1,041,608)</u>	<u>(363,138)</u>	<u>(1,625,611)</u>	<u>(1,151,495)</u>
Profit (loss) for the Period before Monetary profit (loss) from hyperinflation		739,580	(570,723)	770,991	(1,561,661)
Net Monetary (loss) gains from hyperinflation		(1,083,296)	88,618	(2,271,013)	(70,406)
(Loss) for the Period from continued Operations		(343,716)	(482,105)	(1,500,022)	(1,632,067)
Net Profit (Loss) for the period from discontinued operations		26,736	(2,949)	-	5,825
(Loss) for the period		(316,980)	(485,054)	(1,500,022)	(1,626,242)
Attributable to:					
Company's Shareholders		(316,980)	(380,683)	(1,500,022)	(1,314,614)
Non-Controlling Interest		-	(104,371)	-	(311,628)
		(316,980)	(485,054)	(1,500,022)	(1,626,242)
		JD/Share	JD/Share	JD/Share	JD/Share
Share of (loss) for the period attributable to shareholders from continuing operations - Basic and diluted	14	(0.011)	(0.012)	(0.046)	(0.040)
Share of profit (loss) for the period attributable to shareholders from discontinued operations - Basic and diluted	14	0.001	(0.000)	0.000	0.000

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE
CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION AND SHOULD BE
READ WITH THE ACCOMPANYING REVIEW REPORT.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM
STATEMENT OF COMPREHENSIVE INCOME
(REVIEWED NOT AUDITED)

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2026	2025	2026	2025
	JD	JD	JD	JD
(Loss) for the period	(316,980)	(485,054)	(1,500,022)	(1,626,242)
<u>Other comprehensive income items that may be reclassified to profit or loss in subsequent period</u>				
Foreign currencies translation differences	960,029	491,690	2,832,242	1,182,886
<u>Other comprehensive income items that will not be transferred to profit or loss in subsequent period</u>				
Actuarial (losses)- End of service indemnity	(320,415)	(333,810)	(267,109)	(298,975)
Total other comprehensive income (loss) items for the period after tax	639,614	157,880	2,565,133	883,911
Net Comprehensive income (loss) for the Period	<u>322,634</u>	<u>(327,174)</u>	<u>1,065,111</u>	<u>(742,331)</u>
<u>Attributable to:</u>				
Company's shareholders	322,634	(224,624)	1,065,111	(509,817)
Non-controlling interest	-	(102,550)	-	(232,514)
	<u>322,634</u>	<u>(327,174)</u>	<u>1,065,111</u>	<u>(742,331)</u>

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE
CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION AND SHOULD BE
READ WITH THE ACCOMPANYING REVIEW REPORT.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
(REVIEWED NOT AUDITED)

	Note	Paid-up Capital	Share Premium	Statutory Reserve	Retained Earnings	Effect of the Purchase of Non- controlling Interest Shares	Foreign Currency Translation Differences	Actuarial (loss) arising from the End of Service Indemnity	(Loss) for the Period	Total Shareholders' Equity	Non- controlling Interest	Total Owners' Equity
<u>For the Six Months Ended June 30, 2026</u>		JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD
Balance at the beginning of the period (Audited)		32,700,000	8,544,694	6,999,602	10,535,399	(2,463,786)	948,188	104,141	-	57,368,238	-	57,368,238
Loss for the period		-	-	-	-	-	-	-	(1,500,022)	(1,500,022)	-	(1,500,022)
Other comprehensive income for the period		-	-	-	-	-	2,832,242	(267,109)	-	2,565,133	-	2,565,133
Total comprehensive income for the period		-	-	-	-	-	2,832,242	(267,109)	(1,500,022)	1,065,111	-	1,065,111
Balance at the End of the Period (Reviewed)		<u>32,700,000</u>	<u>8,544,694</u>	<u>6,999,602</u>	<u>10,535,399</u>	<u>(2,463,786)</u>	<u>3,780,430</u>	<u>(162,968)</u>	<u>(1,500,022)</u>	<u>58,433,349</u>	<u>-</u>	<u>58,433,349</u>
<u>For the Six Months Ended June 30, 2025</u>												
Balance at the beginning of the period (Audited)		32,700,000	8,544,694	6,876,183	8,004,591	(2,463,786)	(918,143)	107,455	-	52,850,994	3,591,701	56,442,695
Loss for the period		-	-	-	-	-	-	-	(1,314,614)	(1,314,614)	(311,628)	(1,626,242)
Other comprehensive income for the period		-	-	-	-	-	1,070,765	(265,968)	-	804,797	79,114	883,911
Total comprehensive income for the period		-	-	-	-	-	1,070,765	(265,968)	(1,314,614)	(509,817)	(232,514)	(742,331)
Effect of change in non-controlling interest		-	-	-	1,742,868	-	-	-	-	1,742,868	(3,359,187)	(1,616,319)
Balance at the End of the Period (Reviewed)		<u>32,700,000</u>	<u>8,544,694</u>	<u>6,876,183</u>	<u>9,747,459</u>	<u>(2,463,786)</u>	<u>152,622</u>	<u>(158,513)</u>	<u>(1,314,614)</u>	<u>54,084,045</u>	<u>-</u>	<u>54,084,045</u>

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE CONDENSED
CONSOLIDATED INTERIM FINANCIAL INFORMATION AND SHOULD BE READ WITH THE R THE ACCOMPANYING REVIEW REPORT.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

		For the Six Months Ended June 30,	
	Note	2026 (Reviewed) JD	2025 (Reviewed) JD
CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit (loss) for the period before income tax and monetary gains arising from hyperinflation		125,589	(480,572)
Adjustments:			
Depreciation of property and equipment	8	3,296,078	2,541,580
Amortization of right of use		811,929	500,768
Amortization of intangible assets		30,435	19,331
Finance Expense		3,254,653	4,015,867
Provision for expected credit losses	5	385,563	133,436
Provision for end-of-service indemnity		753,343	524,639
Provision for slow-moving inventory	6	103,748	59,719
Provision for lawsuits and other commitments	10	86,450	80,000
(Loss) gain from the sale of property and equipment	8	27,412	(1,558)
Cash Flows from Operations before Changes in Working Capital items		8,875,200	7,393,210
Decrease (Increase) in Assets			
Accounts receivable		(5,495,595)	(3,813,393)
Due from related parties		(2,755,266)	1,520,625
Inventory		(3,332,005)	(2,152,781)
Other debit balances		(113,055)	(81,643)
Increase (Decrease) in Liabilities			
Notes payable		(63,040)	(1,127,026)
Accounts payable		(609,710)	2,934,355
Due to related parties		(2,515,006)	3,706,275
Deferred grant revenue		570,150	
Deposits and accrued expenses		3,001,753	(1,266,489)
Cash Flows from (used in) Operating Activities before Tax and Provision of End of Service Indemnity Paid		(2,436,574)	7,113,133
Income tax paid	13	(1,436,986)	(511,297)
Provision of end-of-service indemnity paid		(69,284)	(612,378)
Provision for lawsuits and other commitments paid	10	(12,315)	(1,379,244)
Net Cash Flows from (used in) Operating Activities		(3,955,159)	4,610,214
CASH FLOWS FROM INVESTING ACTIVITIES:			
(Purchase) of property and equipment	8	(3,615,507)	(10,892,868)
Proceeds from sale of property and equipment	8	-	36,463
(Purchase) of intangible assets		(31,486)	(3,213)
Net assets and liabilities classified as held for sale		6,413,201	-
Net Cash Flows from (used in) Investing Activities		2,766,208	(10,859,618)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Borrowed funds - net	11	1,894,599	9,777,255
Lease liabilities payments		(776,272)	(177,395)
Foreign currency differences		1,573,028	274,275
Net Cash Flows from Financing Activities		2,691,355	9,874,135
Net Increase in Cash		1,502,404	3,624,731
Cash on hand and at banks – beginning of the year		5,004,138	4,431,040
Cash on Hand and at Banks - End of the Period		6,506,542	8,055,771

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE CONDENSED CONSOLIDATED
INTERIM FINANCIAL INFORMATION AND SHOULD BE READ WITH THE ACCOMPANYING REVIEW
REPORT.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
NOTES TO THE CONDENSED CONSOLIDATED
INTERIM FINANCIAL INFORMATION
(REVIEWED NOT AUDITED)

1. General

- a. Siniora Food Industries Company was established on July 27, 1992, and registered at the Ministry of Industry and Trade as a limited liability company under number (2890) with a capital of JD 400 thousand. The company's capital was increased in several stages, the last of which was the General Assembly's decisions in its extraordinary meetings held on March 27, 2024 and April 28, 2024, where it was approved to increase the company's capital by allocating shares to Messrs. Aswaq for Investment Portfolios "Member of the Board of Directors" and Mr. Majdi Kazim Al-Sharif "CEO of the company" to subscribe to shares by allocating 2,470,588 shares and 82,353 shares to each of them, respectively, at a nominal value of one Jordanian dinar per share, in addition to an issuance premium of JD 3.347 per share, so that the company's paid-up capital became JD 30,552,941 and an issuance share premium of JD 8,544,694. The capital increase registration procedures were completed with the relevant authorities on June 11, 2024, and the shares were listed on the financial market on June 25, 2024. On April 28, 2024, the General Assembly approved the distribution of free shares to shareholders amounting to 2,147,059 shares at a nominal value of JD 1 per share, each according to their share in the capital, through capitalizing a portion of the retained earnings as of December 31, 2023. The company obtained the approval of the Board of Commissioners of the Jordan Securities Commission on July 16, 2024, of the General Assembly's decision held on April 28, 2024, bringing the company's paid-up capital to JD 32.7 million.
- b. According to the Ministry of Industry and Trade Letter No. MSH/2/2890/32377 dated November 11, 2008, which includes the approval of the Minister of Industry and Trade on converting the legal form of Siniora Food Industries Company from a limited liability company to a public shareholding limited company, the General Assembly approved in its ordinary meeting dated February 4, 2009, the procedures followed to convert the Company's legal form. Moreover, the Company has been registered as a public shareholding limited company in the Public Shareholding Companies Register under number (459) on January 8, 2009.
- c. The Company was registered under number 07/6315110301 to practice the industrial activity in King Abdullah II Development Area / Sahab.
- d. The Company is 60.241% owned by Arab Palestinian Investment Company, which is considered the main shareholder of the Company as of June 30, 2026.
- e. The Company's main objectives are producing, selling and buying meat and its byproducts; importing and exporting the necessary raw materials; and producing food products and trading them.
- f. This condensed consolidated interim financial information was approved by the Board of Directors and authorized for issue on July 30, 2026.

2. Basis of Preparation of the Condensed Consolidated Interim Financial Information

The accompanying condensed consolidated interim financial information have been prepared in accordance with the International Accounting Standard No. (34) "Interim Financial Reporting".

The reporting currency of the condensed consolidated interim financial information is the Jordanian Dinar, which is the functional currency of the Company.

The consolidated financial statements are prepared in accordance with the historical cost principle for measurement adjusted for the effect of inflation where the entities operate in hyperinflationary economies.

The condensed consolidated interim financial information does not include all notes and information presented in the annual financial statements which is prepared in accordance with the International Financial Reporting Standards and should be read with the Group's annual report for the year ended December 31, 2025. The results of the six months ended June 30, 2026 do not indicate the expected results for the year ending December 31, 2026. Also, the Group did not deduct the legal reserves as stated in the Companies Law and the instructions issued on profit of the six months ended June 30, 2026 which is usually performed at year end.

Basis of Consolidation of the Condensed Interim Financial Statements

The condensed consolidated interim financial statements incorporate the financial statements of the Company and entities controlled by the Company (its subsidiaries). Control is achieved when the Company has the power over the investee, is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to use its power to affects its returns. Moreover, the revenue and expenses transactions and balances between the company and its subsidiaries are eliminated.

The financial statements of the subsidiary companies were prepared using the same accounting policies adopted by the Company. If the accounting policies adopted by the subsidiary are different from those used by the Company, the necessary adjustments to the financial statements of the subsidiary company are made to comply with the accounting policies used by the Company.

The Company owns the following subsidiaries as of June 30, 2026:

Name of Company	Paid-up Capital	Percentage of Ownership	Business Nature of the Company	Location	Acquisition / Inception Date
Siniora Food Industries Company- Palestine	USD 5.2 million	100%	Manufacturing	Palestine	January 25, 2006
Siniora Food Holding Limited Company *	AED 60 million	100%	Holding	United Arab Emirates	February 25, 2016
Tarakya Company for the Manufacture and Trade of Meat and Dairy Products **	TL 548 million	100%	Manufacturing	Turkey	March 1, 2021
Siniora Food Industries Company- Saudi Arabia	SAR 40 million	100%	Manufacturing	Saudi Arabia	January 11, 2023
Jordan Diamond Food Products Trading Company	JD 50 thousand	100%	Commercial	Jordan	May 16, 2024
Siniora Food Industries Company – United States of America ***	0.01 USD	100%	Commercial	USA	August 29, 2024

- * Siniora Food Holding Limited company owns the following subsidiaries as of June 30, 2026 and December 31, 2025 directly or indirectly:

Name of Company	Paid-up Capital	Percentage of Ownership	Business Nature of the Company	Location	Acquisition / Inception Date
Saudi Siniora Trading Company (liquidated) *	SAR 10 million	100%	Commercial	Saudi Arabia	August 17, 2009
Diamond Meat Processing Company	AED 300 thousand	100%	Manufacturing	United Arab Emirates	April 5, 2016
Siniora Gulf General Trading Company	AED 1 million	100%	Commercial	United Arab Emirates	August 6, 2014

- * Further to the voluntary liquidation decision of Siniora Saudi Trading Company dated 29 July 2024, the Group completed all legal procedures related to the liquidation and deregistration of the commercial registrations of Siniora Saudi Trading Company Trading on 28 June 2026. The liquidation process did not result in any financial impact on the statement of profit or loss. The Group also presented the results of Siniora Saudi Trading Company for the year ended 31 December 2025 under the item "net profit from discontinued operations", as follows:

	For the six Months Ended June 30,	
	2026 (Reviewed not Audited) JD	2025 (Reviewed not Audited) JD
Net Sales	-	-
Cost of sale	-	-
Gross Profit	-	-
Selling and Distribution Expenses	-	-
General and Administrative Expenses	-	(15,750)
Provision for End-Of-Service Benefits	-	-
Other Income	-	172,430
Zakat Expense	-	(150,855)
Net profit from discontinued operations	-	5,825

The Group also classified all assets and liabilities as held for sale, as follows:

	June 30, 2026 (Reviewed not Audited) JD	December 31, 2025 (Audited)
Assets		
Cash on hand and at banks	-	6,774,325
Net Accounts Receivable	-	35,625
Asset classified as held for sale	-	6,809,950
Liabilities	-	-
Deposits and Accrued Expenses	-	215,246
Zakat Provision	-	181,503
Liabilities directly associated with assets classified as held for sale	-	396,749
Net assets classified as held for sale	-	6,413,201

The results of operations of subsidiaries are consolidated in the condensed interim consolidated statement of profit or loss and other comprehensive income from the date of acquisition, being the date on which control of the subsidiary is effectively transferred to the Company. The results of operations of a subsidiary that has been disposed of are consolidated in the condensed interim consolidated statement of profit or loss and other comprehensive income up to the date of disposal, being the date on which the Company loses control of the subsidiary.

The General Assembly, at its extraordinary meeting of Trakya Meat Industry and Trade and Dairy Products Company held on 27 June 2025, approved an increase in the company's share capital by TRY 260 million, and the legal procedures for the capital increase were completed on 3 July 2025. The General Assembly, at its extraordinary meeting of Trakya Meat Industry and Trade and Dairy Products Company held on 5 October 2025, also approved an increase in the company's share capital by TRY 90 million, and the legal procedures for the capital increase were completed on 8 October 2025. In addition, the General Assembly, at its extraordinary meeting of Trakya Meat Industry and Trade and Dairy Products Company held on 5 March 2026, approved a further increase in the company's share capital by TRY 120 million, and all legal procedures for this capital increase were completed on 16 March 2026. Of this increase, TRY 50 million was paid, with the remaining amount to be covered at a later date, noting that the laws of the Republic of Türkiye permit payment of share capital within 24 months, provided that 25% of the increase is paid upon registration.

3. Significant Accounting Policies

The accounting policies used in the preparation of the condensed consolidated interim financial information for the period ended June 30, 2026 are consistent with those used in the preparation of the annual consolidated financial statements for the year ended December 31, 2025. However, the Group has adopted the following amendments and interpretation that was effective for all period after January 1, 2026 in preparing the condensed consolidated interim financial information for the Group and have not materially affected the amounts and disclosures in the condensed consolidated interim financial information for the period and prior years, which may have an impact on the accounting treatment of future transactions and arrangements.

New and Amended Accounting Standards Effective for the Current Period

- Amendments to IFRS 9 and IFRS 7 regarding the classification and measurement of financial instruments
- Amendments to IFRS 9 and IFRS 7 regarding power purchase arrangements.
- Annual Improvements to IFRS Accounting Standards — Volume 11
- Disclosures about Uncertainties in the Financial Statements (Illustrative Examples)

IFRS Accounting Standards in issue but not yet effective

The Group has not adopted the following new and revised standards that have been issued but are not yet effective. The management is in the process of assessing the impact of the new requirements.

New and revised IFRS Standards	Effective for annual periods beginning on or after
Amendments to IFRS - 18 Presentation and Disclosures in Financial Statements	1 January 2027
Amendments to IFRS - 19 Subsidiaries without Public Accountability	1 January 2027
Amendments to Greenhouse Gas Emissions Disclosures (Amendments to IFRS S2)	1 January 2027
Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)	1 January 2027
amendments to the fair value option for investments in associates and joint ventures (Amendments to IAS 28)	1 January 2027
IFRS 20 — Regulatory Assets and Regulatory Liabilities	1 January 2029

Management expects to adopt these new standards, interpretations, and amendments in the consolidated financial statements of the Group in the initial application period. Management also expects that the adoption of these new standards, interpretations, and amendments will not have a material impact on the financial statements in the initial application periods except for IFRS 18, which relates to the reclassification and arrangement of financial statements items.

4. Significant Accounting Judgments and key Sources of Uncertainty Estimates and Risk Management

The preparation of the condensed consolidated interim financial information and application of the accounting policies require the Group management to make judgments, estimates, and assumptions that affect the amounts of financial assets and financial liabilities and to disclose the contingent liabilities. Moreover, these estimates and judgments affect revenue, expenses and provisions in general and the expected credit losses. In particular, the Group management requires judgments to be made to estimate the amounts and timing of future cash flows. These mentioned estimates are necessarily based on multiple hypotheses and factors with varying degrees of estimation and uncertainty. The actual results may differ from estimates due to the changes arising from the conditions and circumstances of those estimates in the future.

We believe that the estimates used in the preparation of these condensed consolidated interim financial information are reasonable and consistent with those used in the preparation of the consolidated financial statements for the year ended 2025.

5. Accounts Receivable - Net

a. This item consists of the following:

	June 30, 2026 (Reviewed not Audited) JD	December 31, 2025 (Audited) JD
Trade receivables	41,416,234	35,876,644
Cheques under collection maturing within 3 months	2,150,463	2,487,766
	43,566,697	38,364,410
<u>Less: Provision for expected credit losses</u>	<u>(2,536,487)</u>	<u>(2,444,232)</u>
Net Accounts Receivables	41,030,210	35,920,178

The table below illustrates the determination of the risk of trade receivables based on the provision's matrix:

As of June 30, 2026	Receivables are past due					
	Current receivables (Not past due) *	Less than 90 days	From 91 days to 180 days	From 181 days to 365 days	More than 365 days	Total
	JD	JD	JD	JD	JD	JD
Total trade receivables	32,290,347	7,052,907	1,052,451	835,676	2,335,316	43,566,697
Expected credit loss	320,416	513,228	141,000	140,097	1,421,746	2,536,487
Expected credit loss rate	%1	%7	%13	%17	61%	%6

As of December 31, 2025	Receivables are past due					
	Current receivables (Not past due) *	Less than 90 days	From 91 days to 180 days	From 181 days to 365 days	More than 365 days	Total
	JD	JD	JD	JD	JD	JD
Total trade receivables	28,057,497	7,366,777	263,968	351,698	2,324,470	38,364,410
Expected credit loss	112,230	515,674	92,389	140,679	1,583,260	2,444,232
Expected credit loss rate	%0.4	%7	%35	%40	%68	%6

* Current receivables include short-term checks due within 3 months.

- b. The movement on the expected credit loss during the period / year is as follows:

For the six-months period ended June 30, 2026 (Reviewed not Audited)			
	Stage 2	Stage 3	Total
	JD	JD	JD
Balance – Beginning of the period	860,972	1,583,260	2,444,232
Provision booked during the period	113,406	272,157	385,563
Written-off during the period	-	(429,514)	(429,514)
Others	143,622	-	143,622
Foreign currencies translation	(3,259)	(4,157)	(7,416)
Balance – End of the Period	<u>1,114,741</u>	<u>1,421,746</u>	<u>2,536,487</u>

For the year ended December 31, 2025 (Audited)			
	Stage 2	Stage 3	Total
	JD	JD	JD
Balance – beginning of the year	820,239	1,276,813	2,097,052
Provision booked during the year	43,639	309,882	353,521
Foreign currencies translation	(2,906)	(3,435)	(6,341)
Balance – End of the Year	<u>860,972</u>	<u>1,583,260</u>	<u>2,444,232</u>

6. Inventory - Net

- a. This item consists of the following:

	June 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Raw materials	17,012,567	16,691,394
Finished products	10,517,032	7,902,247
Detergents and uniforms	566,652	553,040
Spare parts	3,522,634	3,137,357
	31,618,885	28,284,038
<u>Less:</u> Provision for slow-moving items	<u>(1,097,079)</u>	<u>(1,027,414)</u>
	30,521,806	27,256,624
Goods in transit	252,175	289,100
	30,773,981	27,545,724

- b. The movement on the provision for slow-moving items during the period / year is as follows:

	For the Six- Months Ended June 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	JD	JD
Balance - Beginning of the period/year	1,027,414	894,900
provision booked during the period/year	103,748	146,024
Written-off goods	-	(14,324)
Foreign currency exchange	(34,083)	814
Balance - End of the Period / Year	<u>1,097,079</u>	<u>1,027,414</u>

7. Other Debit Balances

This item consists of the following:

	June 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Advances to suppliers	4,865,852	2,841,948
Prepayments	3,368,339	3,291,346
Refundable deposits	1,130,355	524,167
Sales tax deposits related to foreign subsidiaries	1,222,830	2,789,905
Income tax deposits related to foreign subsidiaries	497,320	1,552,231
Bank guarantee deposit related to foreign subsidiaries	24,762	23,156
Employee receivables	211,445	187,341
Other	17,250	15,004
	11,338,153	11,225,098

8. Property and Equipment – Net

During the six-month period ended 30 June 2026, the Group purchased property and equipment at a total cost of JD3,615,507. This primarily represents additions to projects under construction from Siniora Food Industries - Saudi Arabia amounting to JD 1,781,691 (JD 10,892,868 for the purchase of property and equipment during the six-month period ended 30 June 2025).

The Group disposed of property and equipment with a net book value of JD27,412, resulting in a net loss of JD 27,412 during the six-month period ended 30 June 2026 (disposal with a book value of JD 38,021 during the six-month period ended 30 June 2025, resulting in a net gain of JD 1,558 during the six-month period ended 30 June 2025).

The depreciation of property and equipment at the Group level amounted to JD 3,296,078 during the six-month period ended 30 June 2026 (JD 2,541,580 for depreciation of property and equipment at the Group level during the six-month period ended 30 June 2025).

9. Loan Bond

On March 10, 2024, after obtaining the approval of the Jordan Securities Commission, Siniora Food Industries Company - Jordan issued bonds through a non-public offering with a number of 800 bonds, with a nominal value of 100,000 US dollars per bond, and a total value of 80 million US dollars (equivalent to JD 56,720,000). With a fixed interest rate of 7.75%, paid semi-annually on March 10 and September 10 of each year for a period of 5 years, and the nominal value of the loan bond matures on September 10, 2029.

These bonds are not guaranteed, and the Company's obligations are limited to paying the full nominal value of the bond and the interest due on it on the dates specified for that.

The covenants on the loan bonds, calculated based on the company's results without the effect of applying International Accounting Standard (IAS) 29 "Financial Reporting in Hyperinflationary Economies," are as follows:

- Net debt to profit before tax, finance expenses, and depreciation should not exceed 4 times for the years 2024 and 2025, 3.75 times for the year 2026, and 3.5 times for the remaining years.
- The coverage ratio of finance expenses (profit before tax and finance expenses to finance expenses) should not be less than 2 times.
- The company should not pledge its assets to any external party during the issuance period, except for any legal or judicial liens or seizures.

In addition to the above covenants, the bond issuance prospectus included a condition to maintain the company's ownership percentage in its subsidiaries, except for a decrease in the company's ownership in any subsidiary due to capital increase through the entry of a strategic partner (provided that the company retains at least 51% ownership in the subsidiaries).

The company's compliance period with the terms and covenants begins in 2024, with the first report issued at the end of 2024 within a period not exceeding 90 days, followed by periodic reports every six months. The Group complied with these covenants as of 30 June 2026. The bonds were listed on the Amman Stock Exchange on 16 July 2024.

On 22 June 2025, the bondholders' committee approved an amendment to a clause in the issuance prospectus to read as follows:

- The issuer undertakes during the issuance period not to pledge the company's assets to any external party during the issuance period except for the following:
 1. Any legal or judicial liens or seizures.
 2. Mortgage the assets and properties of Siniora Food Industries Saudi Arabia (a subsidiary) in favour of the Saudi Industrial Development Fund in exchange for obtaining a loan amounting to SAR 75 million (equivalent to JD 14.175 million).

Additionally, on 22 June 2025, the bondholders' committee approved the addition of some definitions to the financial covenants in the issuance prospectus as follows:

1. Profit before tax, finance expenses, and depreciation: Profit before tax, finance expenses, and depreciation after excluding any non-recurring or non-operational expenses or revenues.
2. Profit before tax and finance expenses: Profit before tax and finance expenses after excluding any non-recurring or non-operational expenses or revenues.
3. When calculating the semi-annual financial covenants for each year, profit before tax, finance expenses, and depreciation, profit before tax and finance expenses, and finance expenses are calculated for the previous 12 months.
4. When calculating the semi-annual financial covenants, net debt to profit before tax, finance expenses, and depreciation is calculated based on the ratio approved for the previous year.

10. Deposits and Accrued Expenses

This item consists of the following:

	June 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Remunerations and accrued salaries	2,089,771	2,627,832
Trade discounts provision	1,985,319	1,312,526
Accrued bond interest	1,381,739	1,381,739
Accrued balances to contractors and suppliers	1,001,573	658,208
Media and advertising	1,138,497	430,025
Sales tax payable	911,909	642,808
Other employees' payables	807,459	394,103
Accrued sales commission	860,275	211,197
Provision for paid leave	727,740	690,514
Advances from customers	717,662	328,390
Accrued insurance	488,172	672,646
Provision for lawsuits and other commitments *	286,370	234,276
Professional fees	279,527	228,943
Sales return provision	199,477	266,598
Accrued utilities and phone expenses	135,696	142,728
Social security payables	104,879	100,781
Accrued shipping costs	102,102	-
Board members' transportation and representation of committees	90,414	191,092
Accrued rent	41,642	57,900
Credit card payable	28,831	13,742
Board of directors' remuneration	22,500	45,000
Other	813,007	507,625
	<u>14,214,561</u>	<u>11,138,673</u>

* This item includes a provision booked by the Group against contingent liabilities that may arise, the movement on this provision during the period/year was as follows:

	For the Six- Months Ended June 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	JD	JD
Balance – Beginning of the period / year	234,276	1,427,837
<u>Add</u> : Addition during the period / year	86,450	49,182
<u>Less</u> : Paid during the period / year	(12,315)	(849,276)
<u>Less</u> : Foreign currencies translation	(22,041)	(393,467)
Balance – End of the Period / Year	<u>286,370</u>	<u>234,276</u>

11. Borrowed Fund

This item consists of following:

	June 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Overdraft	17,203,225	17,265,973
Revolving Loans	9,496,518	7,201,124
Bank Loans	8,264,210	5,442,241
	34,963,953	29,909,338
<u>Analysis of Borrowed Funds Maturity:</u>		
Due within one year	26,699,743	24,467,097
Due within more than one year and less than five years	8,264,210	5,442,241
	34,963,953	29,909,338
<u>Analysis of Borrowed Funds Interest</u>		
Fixed rate	27,465,786	22,362,764
Variable rate	7,498,167	7,546,574
	34,963,953	29,909,338

The movement on borrowed funds as follows:

	For the Six-Months Ended June 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	JD	JD
Balance - Beginning of the period / year	29,909,338	17,377,333
Borrowed and funds – net	5,054,615	12,532,005
Balance - End of the Period / Year	34,963,953	29,909,338

The interest rate on borrowed funds as follows:

	For the Six Months Ended June 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	%	%
Overdraft	From 5.27% To 8.5%	From 5.3% To 8.5%
Revolving loans	From 3% To 8.5%	From 3% To 8.5%
Bank loans	2.59%	2.59%

12. Deferred Grant Income

Siniora Saudi Food Industries Company (a subsidiary) obtained a loan from the Saudi Industrial Development Fund amounting to SAR 75 million, equivalent to JOD 14.175 million, on 2 February 2025 to finance the construction costs of the factory. The loan is to be repaid over six years in 12 instalments payable semi-annually, with the first instalment due on 15 February 2028. The amount granted during the period ended June 30, 2026 was JOD 3,271,686 (JOD 7,043,182 for the year 2025). The loan cost amounts to SAR 5,250,000 plus additional costs of SAR 10,270,000. The loan is secured by a pledge on all fixed assets of the factory and a credit guarantee covering 100% by Siniora Food Industries – Jordan (the parent company).

The loan was granted at a preferential interest rate of 1.5% per annum. In accordance with the requirements of International Accounting Standard (IAS) 20, the company recognized an implicit government grant arising from the difference between the preferential interest rate and the estimated market interest rate of 7%. The amount received was recognized at present value using the market interest rate of 7% as the discount rate, with the difference recognized as deferred income to be recognized over the loan repayment period from 2028 to 2033.

13. Income Tax

a. Income Tax Provision

The movement on the income tax provision is as follows:

	June 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Balance - Beginning of the period/year	1,817,574	621,193
Income tax paid	(1,436,986)	(706,282)
Accrued income tax expense for period/year	1,596,076	904,308
Foreign currency translation	2,101	174,391
Adjustments	-	823,964
Balance - End of the Period / Year	1,978,765	1,817,574

b. The income tax expense shown in the condensed consolidated interim statement of profit or loss represent the following:

	For the Six Months Ended June 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Accrued income tax on for the period profit	1,596,076	309,370
Deferred tax assets for the period	50,788	167,835
Deferred tax liabilities for the period	(21,253)	674,290
	1,625,611	1,151,495

- Siniora Food Industries - Jordan has reached a final settlement for its income tax up to the end of the year 2022. The company also submitted the self-assessment statement for the years 2023, 2024, 2025, while a decision has not yet been issued by the Income and Sales Tax Department. In the opinion of management and the tax consultant, the allocations allocated in the condensed interim consolidated financial statements are sufficient to meet potential tax liabilities as of June 30, 2026.
- On February 9, 2012, Siniora Food Industries Company - Palestine (Subsidiary Company) obtained from Palestine Investment Promotion Agency a full exemption from income tax for five years from January 1, 2010 to December 31, 2014, in addition to a nominal exemption of 50% of income tax starting from January 1, 2015 to December 31, 2029 in which the company will pay taxes at a rate of 7.5%.
- Siniora Food Industries Company - Palestine (Subsidiary Company) has reached a final settlement up to the end of the year 2024. The Company has submitted its tax return for the years 2025 and paid the declared tax. While a decision has not yet been issued by the Income and Sales Tax Department. In the opinion of the Company's management and its tax advisor, the income tax provision booked in the condensed consolidated interim financial information is sufficient to meet any future tax liabilities.
- A 9% income tax rate has been implemented in the United Arab Emirates starting from the beginning of 2024. According to management and the tax advisor, the provisions recorded in the interim financial statements are sufficient to meet potential tax liabilities.
- Trakya for manufacture and Trade of Meat and Dairy Products (Subsidiary Company) has reached a final settlement up to the end of the year 2025. However, the income tax was not paid due to the impact of inflation.
- A 20% income tax rate is applied in the Kingdom of Saudi Arabia. No income tax provision was recognized during 2025, as Siniora Food Industries - Saudi Arabia incurred losses during 2025.

- Income tax was calculated for the six months ended June 30, 2026 in accordance with the effective income tax law and in the opinion of the management and the tax consultant of the Company, the provision allocated is sufficient to meet any tax obligations and there is no need to an additional provision for the period ended June 30, 2026.
- A 20% income tax rate is applied in the United States of America. No income tax provision was recognized during 2025 and for the period ended 30 June 2026, as Siniora Food Industries – United States of America incurred losses during 2025 and during the period ended 30 June 2026.
- Jordanian Diamond for food trading has submitted the self-assessment statement for the years 2024 and 2025, while a decision has not yet been issued by the Income and Sales Tax Department for the year 2024. The income tax return for the year 2025 has been accepted under samples basis by the Income and Sales Tax Department and in the opinion of the management and the tax consultant of the Company, the provision allocated is sufficient to meet any tax obligations and there is no need to an additional provision for the period ended June 30, 2026.

14. Earnings per Share for the Period

The profit for the year attributable to the shareholders of the Company includes the following:

	For the Six-Months Ended June 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
(Loss) for the period from continuing operations attributable to the Company's shareholders	(1,500,022)	(1,320,439)
Profit for the period from discontinued operations attributable to the Company's shareholders	-	5,825
(loss) for the period attributable to the shareholders of the Company	<u>(1,500,022)</u>	<u>(1,314,614)</u>

Earnings per share attributable to the shareholders of the Company are calculated as follows:

	For the Six-Months Ended June 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
(Loss) for the period from continuing operations attributable to the shareholders of the Company	<u>(1,500,022)</u>	<u>(1,320,439)</u>
Weighted average number of shares	<u>32,700,000</u>	<u>32,700,000</u>
Basic and diluted (loss) earnings per share for the year from continuing operations attributable to the shareholders of the Company	<u>(0.046)</u>	<u>(0.040)</u>

	For the Six-Months Ended June 30,	
	2026 (Reviewed not Audited) JD	2025 (Reviewed not Audited) JD
Profit for the period from discontinued operations attributable to the shareholders of the Company	-	5,825
Weighted average number of shares	Share 32,700,000 JD/Share	Share 32,700,000 JD/Share
Basic and diluted earnings per share for the period from discontinued operations attributable to the shareholders of the Company	0.000	0.000

- * The weighted average number of shares for the earnings per share attributable to the company's shareholders for the period was calculated based on the number of shares for the period ended 30 June 2026 and 2025. Since the capital increase consisted of the distribution of free shares and subscribed shares, the weighted average number of shares was calculated in accordance with the requirements of International Accounting Standard (IAS) 33.

15. Contingent Liabilities

- a. There are several lawsuits filed against Siniora Food Industries Company – Jordan, equivalent to JD 22,114 as of June 30, 2026. In the opinion of the Company's legal advisor and its management, no obligations will arise from these lawsuits (JD 52,863 as of December 31, 2025).
- b. There are several lawsuits filed against Siniora Food Industries Company – Palestine, equivalent to JD 659,686 as of June 30, 2026, to cancel the Company's claims against others and/or labor claims. In the opinion of the Company's legal advisor and its management, no obligations will arise from these lawsuits. (JD 552,446 as of December 31, 2025).
- c. The Parent Company had contingent liabilities that may arise in the form of bank guarantees amounting to JD 121,758 and bills for collection amounting to JD 539,214 as of 30 June 2026 (bank guarantees amounting to JD 123,758 and bills for collection amounting to JD 1,456,363 as of 31 December 2025)
- d. Siniora Food Industries – Palestine (a subsidiary) had contingent liabilities that may arise in the form of bank guarantees issued in favor of third parties amounting to JD 736,734, in addition to bills for collection amounting to JD zero as of 30 June 2026 (bank guarantees issued in favor of third parties amounting to JD 777,900 and letters of credit amounting to the equivalent of JD 26,673 as of 31 December 2025).
- e. Trakya for Meat and Dairy Products Manufacturing and Trading Company (a subsidiary) had contingent liabilities that may arise in the form of bank guarantees amounting to the equivalent of JD 2,113,388 as of 30 June 2026 (bank guarantees amounting to the equivalent of JD 947,296 as of 31 December 2025).
- f. Siniora Food Industries – Saudi Arabia (a subsidiary) had contractual obligation amounting to JD 307,492 as of 30 June, 2026 mainly representing commitments for the purchase of property and equipment (contractual obligations amounting to the equivalent of JD 1,708,494 as of December 31, 2025).

- g. The Group had unutilized overdraft and revolving loans limits amounting to JD 24,831,002 as of 30 June 2026 (unutilized overdraft and revolving loans limits amounted to JD 24,039,267 as of 31 December 2025).
- h. The net balance of projects under construction amounted to JD 1,969,292 as of 30 June 2026. The estimated remaining cost to complete these projects is JD 436,942, and these projects are expected to be completed and to be ready for use by the Group by the end of 2026 .

16. Balances and Transactions with Related Parties

The Company enters into transactions with companies that fall within the definition of a related party as stated in International Accounting Standard No. 24: "Related Party Disclosures". Related parties consist of companies under common ownership and/or joint management and control and key management personnel. Transactions with these related parties were made on substantially the same terms that prevailed at the same time for similar transactions with customers and third parties. Balances and transactions between the Company and its subsidiaries, which are related parties, are eliminated on consolidation and are not disclosed in this note.

Condensed Consolidated Interim Statement of Financial Position:

	Relationship Status	June 30, 2026 (Reviewed not Audited)		December 31, 2025 (Audited)	
		Receivables	Payables	Receivables	Payables
		JD	JD	JD	JD
Unipal General Trading Company	Sister Company	2,646,652	-	-	2,435,397
Medical Supplies and Services Company	Sister Company	193,425	-	1,809	-
Palestinian Automobile Company	Sister Company	-	209,524	-	316,439
Sky Advertising Company	Sister Company	-	68,761	-	67,004
Arab Palestinian Investment Company	Holding Company	-	35,262	81,950	-
National Aluminum and Profile Company	Sister Company	-	2,288	1,052	-
Arab Financial Leasing Company	Sister Company	-	55,423	-	75,881
Oyoun Media Company	Sister Company	-	16,620	-	8,163
Total		2,840,077	387,878	84,811	2,902,884

Condensed Consolidated Interim Statement of Profit or Loss:

	Relationship Status	For the Six Months Ended June 30,			
		2026 (Reviewed not Audited)		2025 (Reviewed not Audited)	
		Purchases	Sales	Purchases	Sales
		JD	JD	JD	JD
Unipal General Trading Company	Sister Company	3,922	5,680,093	-	4,060,673
National Aluminum and Profile Company	Sister Company	-	770	-	617
SKY Advertising, Publication, and Promotion Company	Sister Company	74,592	-	142,669	-
Arab Palestinian Investment Company	Holding company	148,890	-	148,890	-
Arab Financial Leasing Company	Sister Company	47,738	-	33,890	-

- b. The salaries of executive management amounted to JD 769,650 for the six months ended June 30, 2026 (JD 733,000 as of June 30, 2025).

17. Geographical Distribution Analysis

The following is information on the Company's activities inside and outside the Kingdom:

	Inside the Kingdom			Total For the Six-months Ended June 30,	
	Inside the Kingdom Excluding Aqaba JD	Aqaba Branch JD	Outside the Kingdom JD	2026 (Reviewed not Audited) JD	2025 (Reviewed not Audited) JD
Net sales	24,019,704	707,099	72,017,938	96,744,741	82,720,959
Cost of sales	(17,588,203)	(567,188)	(52,853,528)	(71,008,919)	(61,848,511)
Gross Profit	6,431,501	139,911	19,164,410	25,735,822	20,872,448
Selling and distribution expenses				(11,637,477)	(9,665,506)
General and administrative expenses				(6,993,094)	(7,264,989)
Operating profit before provisions				7,105,251	3,941,953
(Provision) for end of service indemnity				(753,343)	(524,639)
(Provision) for expected credit losses				(385,563)	(133,436)
(Provision) for slow-moving inventory				(103,748)	(59,719)
(Provision) for lawsuits and other commitments				(86,450)	(80,000)
Operating profit				5,776,147	3,144,159
Financing expenses – net				(3,254,653)	(4,015,867)
Other (expenses) revenues – net				(124,892)	461,542
Profit (loss) for the Period before Tax and monetary (loss) from hyperinflation				2,396,602	(410,166)
<u>Less:</u> Income tax expense				(1,625,611)	(1,151,495)
Profit (loss) for the Period before Monetary profit (loss) from hyperinflation				770,991	(1,561,661)
Net Monetary (loss) gains from hyperinflation				(2,271,013)	(70,406)
(Loss) for the Period from continued operations				(1,500,022)	(1,632,067)
Net Profit (Loss) for the period from discontinued operations				-	5,825
(Loss) for the Period				(1,500,022)	(1,626,242)

18. Fair Value Hierarchy

We believe that the carrying amount of financial assets and liabilities shown in the condensed consolidated interim financial information of the Company approximate their fair value, due to the fact that its balances are due on short-term basis or the interest rates will be repriced during the year.

19. Comparative Figures

Certain comparative figures in the statement of financial position for the year 2025 have been reclassified and restated to conform with the presentation for the period ended June 30, 2026. It is noted that the reclassification did not have any impact on the statement of profit or loss for the year 2025.