

**DARAT JORDAN HOLDING COMPANY
(PUBLIC SHAREHOLDING COMPANY)
AMMAN - JORDAN**

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

DARAT JORDAN HOLDING COMPANY
(PUBLIC SHAREHOLDING COMPANY)
AMMAN - JORDAN

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
TOGETHER WITH REVIEW REPORT
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REVIEW REPORT

30 June 2026

To The Chairman and Members of Directors
Darat Jordan Holding Company
(Public Shareholding Company)
Amman - Jordan

Introduction

We have reviewed the interim condensed consolidated statement of financial position of **Darat Jordan Holding Company and its subsidiaries "The Group"** as at 30 June 2026 and the interim condensed consolidated statement of profit or loss and other comprehensive income, the interim condensed consolidated statement of shareholders' equity and the interim condensed consolidated statement of cash flows for the six months then ended. Management is responsible for the preparation and fair 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.

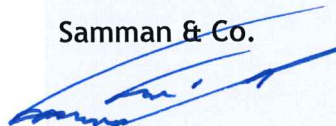
Scope of Review

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 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 believe that the interim condensed consolidated financial statements do not present fairly from all material respects the interim condensed consolidated financial position of **Darat Jordan Holding Company and its subsidiaries "The Group"** as at 30 June 2026, and of its financial performance and its interim condensed consolidated cash flows for the Six months ended in accordance with IAS (34) "Interim Financial Reporting".

Samman & Co.



Ahmad Ramahi
License No. (868)

29 July 2026
Amman - Jordan



Darat Jordan Holding Company
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of financial position
As at 30 June 2026

	Note	30 June 2026 JD (Unaudited)	31 December 2025 JD (Audited)
Assets			
Non-current assets			
Property and equipment		158,762	162,751
Investment property		3,429,047	3,456,157
Investment in an associate	(5)	2,695,275	3,031,897
Financial assets at amortized cost		1,384,225	1,392,658
Financial assets at fair value through OCI	(6)	423,887	643,201
		<u>8,091,196</u>	<u>8,686,664</u>
Current assets			
Financial assets at amortized cost		93,545	94,837
Financial assets at fair value through P/L	(7)	2,262,498	2,211,687
Trade and other receivables		324,311	219,512
Cash and cash equivalents		985,620	896,050
		<u>3,665,974</u>	<u>3,422,086</u>
Total assets		<u>11,757,170</u>	<u>12,108,750</u>
Shareholders' equity and liabilities			
Shareholders' equity			
Authorized and subscribed capital		10,250,000	10,250,000
Statutory reserve		418,552	418,552
Retained earnings	(9)	822,828	1,145,438
Total shareholders' equity		<u>11,491,380</u>	<u>11,813,990</u>
Liabilities			
Current liabilities			
Trade and other payables		39,276	35,280
Income tax provision		47,852	89,353
Dividends payable		178,662	170,127
Total liabilities		<u>265,790</u>	<u>294,760</u>
Total shareholders' equity and liabilities		<u>11,757,170</u>	<u>12,108,750</u>

The interim condensed consolidated financial statements from pages [1] to [9] were approved and authorized for issue by the Board of Directors on 26 July 2026 and were signed by:

Iyad Abdul Salam Rashad
General Manager



Darat Jordan Holding Company
(Public Shareholding Company)
Amman - Jordan

**Interim condensed consolidated statement of profit or
loss and other comprehensive income
For the six months ended 30 June 2026**

	Note	For the three months ended 30 June		For the six months ended 30 June	
		2026	2025	2026	2025
		JD	JD	JD	JD
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Residential apartments project sales		-	35,000	-	35,000
Cost of sale residential apartments		-	(40,433)	-	(40,433)
Gross loss		-	(5,433)	-	(5,433)
Group's share of profits from associate	(5)	29,070	81,327	131,854	149,113
Other revenues		21,858	25,778	51,532	42,941
Interest income		47,267	37,890	97,801	69,852
Profit on sale of a subsidiary		-	-	-	212,352
Gains on financial assets at fair value		124,012	146,896	64,314	174,953
Administrative expenses		(115,503)	(102,931)	(226,134)	(212,314)
(Losses) gains foreign currency exchange		(1,303)	35,695	(16,338)	51,352
Profit for the period before tax		105,401	219,222	103,029	482,816
Income tax		(2,685)	(2,300)	(15,639)	(49,839)
Comprehensive income for the period		102,716	216,922	87,390	432,977
Earnings per share from profit for the period	(8)	1.00%	2.12%	0.85%	4.22%

Darat Jordan Holding Company
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of shareholders' equity
For the six months ended 30 June 2026

	Authorized and subscribed capital	Statutory reserve	Retained earnings	Total
	JD	JD	JD	JD
<u>For the six months ended 30 June 2026</u>				
1 January 2026	10,250,000	418,552	1,145,438	11,813,990
Comprehensive income for the period	-	-	87,390	87,390
Dividends - note (9)	-	-	(410,000)	(410,000)
30 June 2026	10,250,000	418,552	822,828	11,491,380
<u>For the six months ended 30 June 2025</u>				
1 January 2025	10,250,000	325,162	798,158	11,373,320
Comprehensive income for the period	-	-	432,977	432,977
Dividends - note (9)	-	-	(410,000)	(410,000)
30 June 2025	10,250,000	325,162	821,135	11,396,297

Darat Jordan Holding Company
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of cash flows
For the six months ended 30 June 2026

	<u>Note</u>	<u>30 June 2026</u>	<u>30 June 2025</u>
		JD	JD
		(Unaudited)	(Unaudited)
<u>Operating activities</u>			
Profit for the period before tax		103,029	482,816
Adjustments:			
Depreciation property and equipment and investment property		35,145	19,976
Interest income		(97,801)	(69,852)
Net financial assets at fair value through P/L		188,252	(126,052)
Group's share of profits from associate	(5)	(131,854)	(149,113)
Cost of residential apartments sold		-	40,433
Foreign currency exchange gains (Losses)		16,338	(51,352)
Gain on sale of a subsidiary		-	(212,352)
		<u>113,109</u>	<u>(65,496)</u>
Trade and other receivables		(104,799)	(38,723)
Trade and other payables		3,996	(44,769)
Dividends payable		8,535	27,511
Proceeds from the recovery of financial assets at fair value through OCI	(6)	213,000	-
Purchase of financial assets at fair value through P/L	(7)	(573,944)	(508,217)
Interest received		97,801	69,852
Dividends received		512,192	390,396
Financial assets at amortized cost		192,225	(690,080)
Assets as held for sale		-	1,656,581
		<u>462,115</u>	<u>797,055</u>
Income tax paid		41,501	-
Net cash flows from operating activities		<u>503,616</u>	<u>797,055</u>
<u>Investing activities</u>			
Purchase of property and equipment		(4,046)	(7,879)
Investment property		-	(200,101)
Net cash flows from investing activities		<u>(4,046)</u>	<u>(207,980)</u>
<u>Financing activities</u>			
Dividends paid	(9)	(410,000)	(410,000)
Net cash flows from financing activities		<u>(410,000)</u>	<u>(410,000)</u>
Net increase in cash and cash equivalents		89,570	179,075
Cash and cash equivalents beginning of the period		896,050	716,975
Cash and cash equivalents ending of the period		<u>985,620</u>	<u>896,050</u>

Darat Jordan Holding Company
(Public Shareholding Company)
Amman - Jordan

Notes forming part of the interim condensed consolidated financial statements
For the six months ended 30 June 2026

1) General

Darat Jordan Holding Company was established as a public shareholding company pursuant to the provisions of Companies Law No. (22) of 1997, registered in the Companies Register under No. (447) on 6 December 2007, with authorized and paid-in capital of 15,000,000 JD divided into 15,000,000 shares at a par value of 1 JD per share. The Company's decreased the share capital during the previous years to become 10,250,000 JD.

The Company's objectives are to invest its funds and sources of financing in all types of available investment in different economic, financial, industrial, commercial, agriculture, real estate, tourism, and services sectors through subsidiaries and fully or partially owned companies.

The Company is located in Khalda, Wasfi Al-Tal Street.

The Interim Condensed consolidated financial statements were approved by the board of directors in the meeting held on the 26 July 2026.

The names of the board of directors as follows:

<u>Name</u>	<u>Position</u>
Emad Aldeen Akram Nadim Kamal	Chairman of the Board
Ghaith Basel Abdul Rahim Jardaneh	Vice chairman of the Board
Omar Mohammad Abdul Rahim Jardaneh	Board Member
Amer Basel Abdul Rahim Jardaneh	Board Member
Basel Issa Aayed Al-War	Board Member

2) Basis of preparation

The interim condensed consolidated financial statements have been prepared in accordance with IAS (34) "Interim Financial Reporting" and in accordance with applicable local laws. They do not include all disclosures that would otherwise be required in a complete set of financial statements and should be read in conjunction with the 2025 annual report for the company.

3) Accounting policies

The Group has applied the same accounting policies and methods of computation in its interim condensed consolidated financial statements as in its 31 December 2025 annual consolidated financial statements, except for the following amendments which apply for the first time in 2026. However, not all are expected to impact the group as they are either not relevant to the group activities or require accounting, which is consistent with the group's current accounting policies.

Changes in accounting policies

The following new standards and amendments are effective for the period beginning 1 January 2026:

- Amendments to the *Classification and Measurement of Financial Instruments* (Amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments Disclosures*)
- Contracts Referencing Nature -dependent Electricity (Amendments to IFRS 9 and IFRS 7)

The following standards and amendments are effective for the annual reporting period beginning 1 January 2027:

- IFRS 18 *Presentation and Disclosure in Financial Statements*.
- IFRS 19 *Subsidiaries without Public Accountability: Disclosures*.

The Group is currently assessing the effect of these new accounting standards and amendment.

Notes forming part of the interim condensed consolidated financial statements (Continued)
for the six months ended 30 June 2026

IFRS 18 Presentation and Disclosure in Financial Statements, which was issued by the IASB in April 2024 supersedes IAS 1 and will result in major consequential amendments to IFRS Accounting Standards including IAS 8 Basis of Preparation of Financial Statements (renamed from Accounting Policies, Changes in Accounting Estimates and Errors). Even though IFRS 18 will not have any effect on the recognition and measurement of items in the consolidated financial statements, it is expected to have a significant effect on the presentation and disclosure of certain items. These changes include:

- Categorization and sub-totals in the statement of profit or loss,
- Aggregation/disaggregation and labelling of information,
- Disclosure of management-defined performance measures.

The Group does not expect to be eligible to apply IFRS 19.

4) Basis of consolidation of the financial statements

When a company has control over the investee, the investee is classified as a subsidiary. Control exists when the investor has the following three elements:

- Power over the investee;
- Exposure, or rights, to variable returns from involvement with the investee; and
- The ability to use its power over the investee to affect the amount of the investor's returns.

The actual control exists in situations where the company has the practical ability to direct the relevant activities of the investee without holding a majority of the voting rights. In assessing whether control exists, the company considers all relevant facts and circumstances, including:

- The size of the company's voting rights relative to the size and dispersion of other vote holders;
- Potential voting rights held by the company and other parties;
- Other contractual arrangements; and
- Historical patterns in voting attendance.

The consolidated financial statements present the results of operations of the company and its subsidiaries (the "Group") as if they were a single economic entity. As such, intercompany transactions and balances are eliminated in full. Business combinations are accounted for using the acquisition method. In the consolidated statement of financial position, the identifiable assets and liabilities of the acquired entity are initially recognized at their fair values as of the acquisition date. The results of acquired operations are included in the consolidated statement of comprehensive income from the date control is obtained. Deconsolidation occurs from the date control ceases.

The subsidiaries included in the interim condensed consolidated financial statements are as follows:

Company name	Ownership percentage	Principal activity
	%	
Darat Al Reef Jordan Real estate Company	100	Real estate development
Jordanian European real estate management Group	100	Real estate Management
Al Mashkah for Education Company	100	Financial and educational investments
Al Marsa Alamen for real estate development Company	92	Real estate services management
Al Hadas for development and investments Company	50	Real estate services management

Notes forming part of the interim condensed consolidated financial statements (Continued)
for the six months ended 30 June 2026

5) Investment in an associate

This item represents the Group's investment in Ajiad Securities Company (Limited Liability) registered in the Hashemite Kingdom of Jordan, where the company's main activity is financial brokerage. The ownership percentage in it reached 32.875%. The movement on the account of investments in an associate company is as follows:

	30 June 2026	31 December 2025
	JD	JD
	(Unaudited)	(Audited)
Balance as at 1 January	3,031,897	2,886,977
Group's share of profits from associate	131,854	535,316
Dividends received	(468,476)	(390,396)
Balance as at	2,695,275	3,031,897

The following table presents a summary of the financial information of the associate company:

	Ajiad Securities company	
	30 June 2026	31 December 2025
	JD	JD
	(Unaudited)	(Audited)
Assets	13,922,456	22,104,063
Liabilities	(6,784,028)	(13,941,775)
Net owners' equity	7,138,428	8,162,288
Revenues	1,231,225	3,569,230
Expenses	(830,085)	(1,940,917)
Profit for the year	401,140	1,628,313
Group's share of profit from associate	131,854	535,316

6) Financial assets at fair value through OCI

Fund Name	Broker name	Investment value	Currency	Type of units	Rate of return	30 June 2026	31 December 2025
					%	JD	JD
						(Unaudited)	(Audited)
Investment in European fund	Invest Corp	250,000	Euro	Real Estate Investment Units	7	202,187	208,501
Investment in American fund	Invest Corp	168,241	Dollar		4.5	119,451	119,451
	Invest Corp	144,013	Dollar		8	102,249	102,249
	Bank of Lesha	300,000	Dollar		7	-	213,000
						423,887	643,201

Notes forming part of the interim condensed consolidated financial statements (Continued)
for the six months ended 30 June 2026

7) Financial assets at fair value through P/L

	30 June 2026	31 December 2025
	JD	JD
	(Unaudited)	(Audited)
Shares listed on the Jordanian stock market	442,962	432,440
Shares listed in markets outside Jordan	1,074,036	1,211,247
Structured financial instruments *	745,500	568,000
	<u>2,262,498</u>	<u>2,211,687</u>

* This item represents an investment in short-term structured financial instruments of the (Barrier Reverse Convertible) type, maturing within a period not exceeding three months. These instruments are linked to contractual conditions that make the redemption value at maturity dependent on the performance of the underlying assets. The contract includes a (Barrier Event and Trigger Event) meaning the redeemable amounts could fall below the original investment if certain conditions are met. Also, the investment might be settled by giving shares of the underlying asset instead of cash according to the contractual terms, which could lead to losing part of the original investment value.

8) Earnings per share from profit for the period

	30 June 2026	30 June 2025
	JD	JD
	(Unaudited)	(Unaudited)
Profit for the period	87,390	432,977
Weighted average number of shares during the period (share)	10,250,000	10,250,000
	<u>0.85%</u>	<u>4.22%</u>

9) Dividends distributed

The General Assembly, at its ordinary meeting held on 9 April 2026, resolved to distribute dividends to the shareholders in the amount of JOD 410,000, representing 4% of the subscribed capital. (2025: JOD 410,000, representing 4% of the subscribed capital).

Notes forming part of the interim condensed consolidated financial statements (Continued)
for the six months ended 30 June 2026

10) **Business segments information**

For management purposes the Group's activities are distributed into two main sectors:

- Land Development: represented by purchases of land for the purpose of development and sale.
 - Financial Investments: represented by investments in stocks and investments in associate.
- These sectors are the basis upon which the Group builds its main segment of information reports.

	Land development JD	Financial investments JD	Other JD	Total JD
<u>For the six months ended 30 June 2026 (Unaudited)</u>				
Statement of profit or loss and other comprehensive income				
Business segments revenues	38,265	64,314	111,068	213,647
Group's share of profit from associate	-	131,855	-	131,855
Depreciation property and equipment and investment property	-	-	(35,145)	(35,145)
Administrative expenses and other	-	-	(207,328)	(207,328)
Profit for the period before tax	<u>38,265</u>	<u>196,169</u>	<u>(131,405)</u>	<u>103,029</u>
<u>As at 30 June 2026 (Unaudited)</u>				
Assets and liabilities				
Segment assets	3,559,688	4,164,155	1,338,051	9,061,894
Investment in associate	-	2,695,276	-	2,695,276
Segment liabilities	<u>(33,577)</u>	<u>-</u>	<u>(232,213)</u>	<u>(265,790)</u>
Net assets	<u>3,526,111</u>	<u>6,859,431</u>	<u>1,105,838</u>	<u>11,491,380</u>
<u>For the six months ended 30 June 2025 (Unaudited)</u>				
Statement profit or loss and other comprehensive income				
Business segments revenues	71,443	174,952	340,550	586,945
Group's share of profit from associate	-	149,113	-	149,113
Depreciation property and equipment and investment property	-	-	(19,976)	(19,976)
Cost of sales	(40,433)	-	-	(40,433)
Administrative expenses and other	-	-	(192,833)	(192,833)
Profit for the period before tax	<u>31,010</u>	<u>324,065</u>	<u>127,741</u>	<u>482,816</u>
<u>As at 30 June 2025 (Unaudited)</u>				
Assets and liabilities				
Segment assets	3,716,148	3,921,835	1,438,870	9,076,853
Investment in associate	-	3,031,897	-	3,031,897
Segment liabilities	<u>(43,993)</u>	<u>-</u>	<u>(250,767)</u>	<u>(294,760)</u>
Net assets	<u>3,672,155</u>	<u>6,953,732</u>	<u>1,188,103</u>	<u>11,813,990</u>