

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP)**

**Public shareholding company**

**Amman - The Hashemite Kingdom of Jordan**

**Consolidated condensed interim financial statements**

**As of June 30, 2026**

**(Reviewed not audited)**

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

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## Report on the reviewing of the condensed consolidated interim financial statements

To the Board of Directors of

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO.**

**Public shareholding company**

**Amman - The Hashemite Kingdom of Jordan**

### Introduction:

We have reviewed the accompanying condensed consolidated interim financial statements of **INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO – public shareholding company** which comprising , statement of condensed consolidated interim financial position as at 30 June 2026, and statement of condensed consolidated interim of comprehensive income, statement of condensed consolidated interim of changes in owners' equity and statement of condensed consolidated interim of cash flows for the six-month period ended 30 June 2026 ,and the related explanatory notes.

The management is responsible for the preparation and presentation of these condensed consolidated interim consolidated financial statements in accordance with IAS 34 – *Condensed interim Financial Reporting*. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

### Scope of review:

We conducted our review in accordance with International Standard on Review 2410 "Review of Condensed Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the condensed 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. Consequently, it 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 condensed consolidated interim financial statements are not prepared, in all material respects in accordance with IAS 34.

### Emphasizing matter:

The trial balances as of June 30, 2026, for the subsidiaries have been used for consolidation purposes, as these subsidiaries do not issue audited financial statements as of that date. Analytical procedures have been performed on the trial balances of these subsidiaries.

### Other matters:

The condensed consolidated interim financial statements as of June 30, 2025 were reviewed by another auditor, who issued a qualified review report dated July 23, 2025.

Obeidat & Alsaleh Co.

Nabeel M. Obeidat

License No. 877



Amman in

July 22, 2026

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Consolidated condensed statement of financial position  
as of June 30, 2026 (reviewed not audited)

|                                                                                            | Note | 30-Jun-2026<br>JD<br>(Reviewed) | 31-Dec-2025<br>JD<br>(Audited) |
|--------------------------------------------------------------------------------------------|------|---------------------------------|--------------------------------|
| <b><u>Assets</u></b>                                                                       |      |                                 |                                |
| <b><u>Non - current assets</u></b>                                                         |      |                                 |                                |
| Property , plant & equipments - net                                                        |      | 1,452,808                       | 1,465,070                      |
| Real Estate Investments                                                                    | 6    | 300,511                         | 300,511                        |
| Construction in progress                                                                   |      | -                               | 350                            |
| Financial assets designated at fair value through statements of other comprehensive income | 7    | 322,249                         | 4,578,454                      |
| <b>Total non - current assets</b>                                                          |      | <b>2,075,568</b>                | <b>6,344,385</b>               |
| <b><u>Current assets</u></b>                                                               |      |                                 |                                |
| Accounts receivable & cheques under collection - net                                       | 8    | 1,893,279                       | 1,930,324                      |
| Inventory - net                                                                            |      | 1,233,941                       | 1,383,590                      |
| Good in transit                                                                            |      | -                               | 9,141                          |
| Due from related parties                                                                   |      | 4,451,662                       | 3,757,995                      |
| Other debit balances                                                                       |      | 86,369                          | 96,459                         |
| Cash on hand and at banks                                                                  |      | 31,742                          | 35,940                         |
| <b>Total current assets</b>                                                                |      | <b>7,696,993</b>                | <b>7,213,449</b>               |
| <b>Total assets</b>                                                                        |      | <b>9,772,561</b>                | <b>13,557,834</b>              |
| <b><u>Shareholders equity and liabilities</u></b>                                          |      |                                 |                                |
| Capital                                                                                    | 9    | 14,500,000                      | 14,500,000                     |
| Statutory reserve                                                                          | 9    | 285,485                         | 285,485                        |
| Fair value reserve                                                                         | 7    | (1,066,437)                     | (4,784,185)                    |
| (Accumulated losses )                                                                      |      | (6,471,773)                     | (2,449,700)                    |
| (Loss ) for the period                                                                     |      | (89,051)                        | -                              |
| <b>Net Equity</b>                                                                          |      | <b>7,158,224</b>                | <b>7,551,600</b>               |
| Minority interests                                                                         |      | 1,219,154                       | 1,252,192                      |
| <b>Net</b>                                                                                 |      | <b>8,377,378</b>                | <b>8,803,792</b>               |
| <b><u>Non-current liabilities</u></b>                                                      |      |                                 |                                |
| Due to related parties                                                                     |      | 200,199                         | 111,725                        |
| <b>Total non-current liabilities</b>                                                       |      | <b>200,199</b>                  | <b>111,725</b>                 |
| <b><u>Current liabilities</u></b>                                                          |      |                                 |                                |
| Loans - short term                                                                         |      | -                               | 807,883                        |
| Banks overdraft                                                                            |      | 541,243                         | 82,834                         |
| Other credit balances                                                                      |      | 653,741                         | 287,426                        |
| Accounts payable                                                                           |      | -                               | 3,464,174                      |
| <b>Total current liabilities</b>                                                           |      | <b>1,194,984</b>                | <b>4,642,317</b>               |
| <b>Total Shareholders equity and liabilities</b>                                           |      | <b>9,772,561</b>                | <b>13,557,834</b>              |

The accompanying notes form an (1) to (13) an integral part of these statements

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

statement of condensed consolidated interim of comprehensive income  
for the six months ended June 30, 2026 (reviewed not audited)

|                                                                                             | Note | For the six months ended |                   | For the three months ended |                   |
|---------------------------------------------------------------------------------------------|------|--------------------------|-------------------|----------------------------|-------------------|
|                                                                                             |      | 30-Jun-2026              | 30-Jun-2025       | 30-Jun-2026                | 30-Jun-2025       |
|                                                                                             |      | JD                       | JD                | JD                         | JD                |
|                                                                                             |      | (Reviewed)               | (Reviewed)        | (Reviewed)                 | (Reviewed)        |
| Sales - net                                                                                 |      | 1,703,034                | 1,465,420         | 834,342                    | 682,168           |
| Cost of sales                                                                               |      | (1,417,508)              | (1,291,252)       | (690,641)                  | (579,165)         |
| <b>Gross profit</b>                                                                         |      | <b>285,526</b>           | <b>174,168</b>    | <b>143,701</b>             | <b>103,003</b>    |
| Distributed profits                                                                         |      | -                        | 1,057,876         | -                          | 1,025,963         |
| Other revenues                                                                              |      | 50,851                   | -                 | 22,732                     | -                 |
| General & administrative expenses                                                           |      | (419,534)                | (376,064)         | (183,523)                  | (169,686)         |
| Finance Costs                                                                               |      | (38,932)                 | (106,468)         | (20,637)                   | (23,445)          |
| <b>(Loss) Profit for the period before tax</b>                                              |      | <b>(122,089)</b>         | <b>749,512</b>    | <b>(37,727)</b>            | <b>935,835</b>    |
| Income tax                                                                                  |      | -                        | (380,000)         | -                          | (380,000)         |
| <b>(Loss) Period Profit</b>                                                                 |      | <b>(122,089)</b>         | <b>369,512</b>    | <b>(37,727)</b>            | <b>555,835</b>    |
| <b><u>Due to</u></b>                                                                        |      |                          |                   |                            |                   |
| Shareholders                                                                                |      | (89,051)                 | 431,960           | (27,541)                   | 581,135           |
| Minority interests                                                                          |      | (33,038)                 | (62,448)          | (10,186)                   | (25,300)          |
| <b>Total</b>                                                                                |      | <b>(122,089)</b>         | <b>369,512</b>    | <b>(37,727)</b>            | <b>555,835</b>    |
| <b><u>Add: other comprehensive income items</u></b>                                         |      |                          |                   |                            |                   |
| Net changes in fair value for financial assets through comprehensive income                 |      | (11,430)                 | (2,572,177)       | (850)                      | (2,805,203)       |
| Realized gains on sale of financial assets at fair value through other comprehensive income |      | 3,729,178                | 2,119,950         | -                          | 2,119,950         |
| <b>Total comprehensive income for the period</b>                                            |      | <b>3,595,659</b>         | <b>(82,715)</b>   | <b>(38,577)</b>            | <b>(129,418)</b>  |
| <b><u>Due to</u></b>                                                                        |      |                          |                   |                            |                   |
| Shareholders                                                                                |      | 2,712,324                | (20,267)          | (27,431)                   | (104,118)         |
| Minority interests                                                                          |      | 883,335                  | (62,448)          | (11,146)                   | (25,300)          |
| <b>Total</b>                                                                                |      | <b>3,595,659</b>         | <b>(82,715)</b>   | <b>(38,577)</b>            | <b>(129,418)</b>  |
|                                                                                             |      | <b>Fils/Dinar</b>        | <b>Fils/Dinar</b> | <b>Fils/Dinar</b>          | <b>Fils/Dinar</b> |
| <b>Basic and diluted earning (loss) profit per share</b>                                    | 10   | <b>(0.008)</b>           | <b>0.025</b>      | <b>(0.003)</b>             | <b>0.038</b>      |

The accompanying notes form from (1) to (13) an integral part of these statements

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of changes in condensed consolidated equity

for the six months ended June 30, 2026 (reviewed not audited)

| Description                                                                                 | Capital<br>JD     | Statutory<br>reserve<br>JD | Fair value<br>reserve *<br>JD | (Accumulated<br>losses )<br>JD | (Loss) for<br>the oeriod<br>JD | (Accumulated<br>losses )<br>JD | Minority<br>interests<br>JD | Net<br>JD         |
|---------------------------------------------------------------------------------------------|-------------------|----------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------------------|-----------------------------|-------------------|
| <b>For the six months ended June 30, 2026</b>                                               |                   |                            |                               |                                |                                |                                |                             |                   |
| <b>Balance as of January 1, 2026 - ( Audited )</b>                                          | <b>14,500,000</b> | <b>285,485</b>             | <b>(4,784,185)</b>            | <b>(2,449,700)</b>             | <b>-</b>                       | <b>(2,449,700)</b>             | <b>1,252,192</b>            | <b>8,803,792</b>  |
| (Loss) for the period                                                                       | -                 | -                          | -                             | -                              | (89,051)                       | -                              | (33,038)                    | (122,089)         |
| Fair value reserve for financial assets                                                     | -                 | -                          | (11,430)                      | -                              | -                              | -                              | -                           | (11,430)          |
| Realized gains on sale of financial assets at fair value through other comprehensive income | -                 | -                          | 3,729,178                     | -                              | -                              | -                              | -                           | 3,729,178         |
| <b>Total comprehensive income for the period</b>                                            | <b>-</b>          | <b>-</b>                   | <b>3,717,748</b>              | <b>-</b>                       | <b>(89,051)</b>                | <b>-</b>                       | <b>(33,038)</b>             | <b>3,595,659</b>  |
| Transferred from fair value reserve to accumulated losses                                   | -                 | -                          | 0                             | (4,022,073)                    | -                              | (4,022,073)                    | -                           | (4,022,073)       |
| <b>Balance as of June 30, 2026 ( Reviewed )</b>                                             | <b>14,500,000</b> | <b>285,485</b>             | <b>(1,066,437)</b>            | <b>(6,471,773)</b>             | <b>(89,051)</b>                | <b>(6,471,773)</b>             | <b>1,219,154</b>            | <b>8,377,378</b>  |
| <b>For the six months ended June 30, 2025</b>                                               |                   |                            |                               |                                |                                |                                |                             |                   |
| <b>Balance as of January 1, 2025 - ( Audited )</b>                                          | <b>14,500,000</b> | <b>285,485</b>             | <b>(3,040,982)</b>            | <b>(2,301,646)</b>             | <b>-</b>                       | <b>(2,301,646)</b>             | <b>1,338,987</b>            | <b>10,781,844</b> |
| Income tax for previous years                                                               | -                 | -                          | -                             | (11,808)                       | -                              | (11,808)                       | -                           | (11,808)          |
| <b>Adjusted opening balance</b>                                                             | <b>14,500,000</b> | <b>285,485</b>             | <b>(3,040,982)</b>            | <b>(2,313,454)</b>             | <b>-</b>                       | <b>(2,313,454)</b>             | <b>1,338,987</b>            | <b>10,770,036</b> |
| (Loss) for the period                                                                       | -                 | -                          | -                             | -                              | 431,960                        | -                              | (62,448)                    | 369,512           |
| Fair value reserve for financial assets                                                     | -                 | -                          | (2,572,177)                   | -                              | -                              | -                              | -                           | (2,572,177)       |
| Realized gains on sale of financial assets at fair value through other comprehensive income | -                 | -                          | 2,119,950                     | -                              | -                              | -                              | -                           | 2,119,950         |
| <b>Total comprehensive income for the period</b>                                            | <b>-</b>          | <b>-</b>                   | <b>(2,572,177)</b>            | <b>-</b>                       | <b>431,960</b>                 | <b>-</b>                       | <b>(62,448)</b>             | <b>(82,715)</b>   |
| <b>Balance as of June 30, 2025 ( Reviewed )</b>                                             | <b>14,500,000</b> | <b>285,485</b>             | <b>(5,613,159)</b>            | <b>(2,313,454)</b>             | <b>431,960</b>                 | <b>(2,313,454)</b>             | <b>1,276,539</b>            | <b>10,687,321</b> |

\* In accordance with the instructions of the Securities Commission, it is prohibited to dispose of the fair value reserve balance of financial assets by distribution to the company's shareholders, capitalization, amortization of losses, or any other way of disposal.

\* In accordance with the instructions of Securities Commission , it is prohibited to dispose fair value reserve & Unrealized retained earnings through dividends to

The accompanying notes form (1) To (13) is an integral part of these statements

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Condensed consolidated interim cash flow statement

for the six months ended June 30, 2026 (reviewed not audited)

|                                                                                                | 30-Jun-2026        | 30-Jun-2025        |
|------------------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                                                | JD                 | JD                 |
|                                                                                                | (Reviewed)         | (Reviewed)         |
| <b><u>Cash flows from operating activities</u></b>                                             |                    |                    |
| (Loss) for the period                                                                          | (122,089)          | 749,512            |
| Depreciation                                                                                   | 12,262             | 5,733              |
| Income tax for previous years                                                                  | -                  | (11,808)           |
| Realized ( gains) on sale of financial assets at fair value through other comprehensive income | (3,729,178)        | (2,119,950)        |
| <b>Operating (loss) before changes in working capital</b>                                      | <b>(3,839,005)</b> | <b>(1,376,513)</b> |
| <b><u>(Increase) decrease in current assets</u></b>                                            |                    |                    |
| Inventory                                                                                      |                    |                    |
| Accounts receivable & cheques under collection                                                 | 158,790            | (19,693)           |
| Other debit balances                                                                           | 37,045             | 177,041            |
| Due from related parties                                                                       | 10,090             | (7,523)            |
| <b><u>Increase (decrease) in current liabilities</u></b>                                       | <b>(693,667)</b>   | <b>(8,378,975)</b> |
| Accounts payable                                                                               | (3,464,174)        | 36,514             |
| Other credit balances                                                                          | 366,315            | 455,101            |
| <b>Net cash (used in) operating activities before paid taxes</b>                               | <b>(7,424,606)</b> | <b>(9,114,048)</b> |
| The paid tax                                                                                   | -                  | (380,000)          |
| <b>Net cash (used in) operating activities</b>                                                 | <b>(7,424,606)</b> | <b>(9,494,048)</b> |
| <b><u>Cash flows from investing activities</u></b>                                             |                    |                    |
| Purchase of Property and Equipment                                                             | -                  | (1,070)            |
| Construction in progress                                                                       | 350                | -                  |
| Proceeds from the sale of financial assets through the comprehensive income statement          | 3,951,258          | 12,388,905         |
| Financial assets designated at fair value through a statement of income                        | 3,729,800          | -                  |
| <b>Net cash provided from operating activities</b>                                             | <b>7,681,408</b>   | <b>12,387,835</b>  |
| <b><u>Cash flows from financing activities</u></b>                                             |                    |                    |
| Loans                                                                                          | (807,883)          | (6,481,874)        |
| Due to related parties                                                                         | 88,474             | 2,999,932          |
| Banks overdraft                                                                                | 458,409            | 605,198            |
| <b>Net cash (used in) financing activities</b>                                                 | <b>(261,000)</b>   | <b>(2,876,744)</b> |
| <b>Net (decrease) increase in cash</b>                                                         | <b>(4,198)</b>     | <b>17,043</b>      |
| Cash on hand at bank beginning of the period                                                   | 35,940             | 15,431             |
| <b>Cash on hand at bank ending of the period</b>                                               | <b>31,742</b>      | <b>32,474</b>      |

The accompanying notes form (1) to (13) an integral part of these statements

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The consolidated condensed interim financial statements - reviewed not audited

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## 1- Company's registration and objectives

Investments & Integrated Industries Company (public shareholding – holding company) “The Company” was established and registered in the Ministry of Industry and Trade of Jordan under no. (281) on April 20, 1995. The main objectives of the Company include managing its subsidiaries, participating in managing other entities in which the company has ownership, investing in equity and debt securities, and granting finance for its subsidiaries.

The consolidated financial statements were approved by the board of directors at their meeting held on **July 22, 2026**, these financial statements needs subject to the approval of the general assembly of shareholders .

## 2- Basis of preparation of financial statements

These condensed consolidated interim financial statement have been prepared in accordance with international accounting standards ((IFRS) IAS 34))(Interim Financial Reporting).

The condensed interim financial statements are presented in Jordanian Dinars (JOD) which is the company's presentation functional currency .

The condensed consolidated interim financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value.

These condensed consolidated interim financial statements do not include all the information required for a complete set of IFRS financial statements, However , selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the company's financial position and performance since the last annual report of financial statements as of **December 31, 2025** , in addition, The results for the six months period ended **June 30, 2026** are not necessarily indicative of the results that may be expected for the financial year ending **December 31, 2026** , and no appropriation was made for the six months profit ended **June 30, 2026** since it made at the year-end .

## INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The consolidated condensed interim financial statements - reviewed not audited

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### 3- Basis of consolidation of the financial statements

- The consolidated financial statements consist of assets , liabilities , revenues & expnses INVESTMENTS & INTEGRATED INDUSTRIES COMPANY and subsidiary companies as follows :

| Company's name         | Legal form | Capital   | Ownership |
|------------------------|------------|-----------|-----------|
|                        |            |           | rate      |
|                        |            | JD        | %         |
| Fa Kaf Consulting      | L.L.C      | 100,000   | 98.20     |
| Quality Printing Press | L.L.C      | 5,390,000 | 69.98     |
| Oran for Investments   | L.L.C      | 10,000    | 100       |

Control realized when company has ability of control the financial and operation policies for subsidiaries for obtained benifets from its activities .

Subsidiaries' income results is being consolidated in statement of consolidated income from date of control up to stop that control on subsidiaries when the actual control on subsidiaries move to company or from company .

The financial statements for the mother company and subcdiaries are prepared for the period of the same accounting policies which used in the mother company (INVESTMENTS & INTEGRATED INDUSTRIES COMPANY ) , if subsidiary used differnet policies some adjusting must made on its financial statements to be applicable to the policies used in the mother company .

Minority interests represents part non owned by company from subsidiaries' owner's equity , minority interests stated in net company's assets as a separated item from shares owner's equity of the company .

# INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The consolidated condensed interim financial statements - reviewed not audited

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## 4- Use of estimates

The preparation of the condensed interim financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities. These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular, considerable judgement by management is required in the estimation of the amount and timing of future cash flows. Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions.

Management believe that the estimates are reasonable and are as follows:

- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline, Management estimates the value of impairment and the same is charged in the statement of condensed interim comprehensive income - An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable. For individually significant amounts, this estimation is performed on an individual basis. Amounts which are not individually significant, but which are past due, are assessed collectively and a provision applied according to the length of time past due, based on historical recovery rates.
- Inventories are held at the lower of either cost or net realizable value. When inventories become old or obsolete, an estimate is made of their realizable value. For individually significant amounts this estimation is performed on an individual basis. Amounts which are not individually significant, but which are old or obsolete, are assessed collectively and a provision applied according to the inventory type and the degree of aging or obsolescence, based on historical selling prices.
- Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits. Any impairment is taken to the statement of condensed interim comprehensive income.

## 5- Significant accounting policies

### Changes in accounting policies

The accounting policies followed in the preparation of the interim condensed financial statements for the period are consistent with those applied in the preparation of the financial statements for the year ended December 31, 2025:

### The standards or new amendments that will take effect from January 1, 2026.-

#### The standard

#### Applicable date

#### The issued amendments are not in effect yet.

Classification and measurement of financial instruments - (Amendments to

International Financial Reporting Standard No. 9 for Financial Reporting Standard  
No. 7)

Jan-26

# **INVESTMENTS & INTEGRATED INDUSTRIES COMPANY**

**Public shareholding company**

**Amman - The Hashemite Kingdom of Jordan**

**Notes to The consolidated condensed interim financial statements - reviewed not audited**

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International Financial Reporting Standard 18 - Presentation and  
Disclosure in Financial Statements

Jan-27

International Financial Reporting Standard 19 - Unlisted  
Subsidiaries - Disclosures

Jan-27

Selling or contributing assets between an investor and its subsidiary or joint venture  
amendments to International Financial Reporting Standard No. 10 and International  
Accounting Standard No. 28, and the effective date has not yet been determined. Not determined

**I the openion of mangement the above amended standards has not materially affected  
the amounts or disclosures contained in this interim condensed financial information.**

## INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The consolidated condensed interim financial statements - reviewed not audited

### 6- Real Estate Investments

This item consists of :

| <u>Cost</u>                                  | <u>Lands</u> | <u>Buildings</u> | <u>Total</u> |
|----------------------------------------------|--------------|------------------|--------------|
|                                              | JD           | JD               | JD           |
| Balance ending of the year                   | 300,510      | 1,852,758        | 2,153,268    |
| <u>Accumulated depreciations</u>             |              |                  |              |
| Balance ending of the year                   | -            | 1,852,757        | 1,852,757    |
| Book value as of June 30, 2026 (Reviewed)    | 300,510      | 1                | 300,511      |
| Book value as of December 31, 2025 (Audited) | 300,510      | 1                | 300,511      |

- The fair value of investment properties amounted to JOD 300,510, based on the valuation of a real estate expert during the year 2024.

### 7- Financial assets at fair value through comprehensive income

This item consists of :

|                                                | 30-Jun-2026      | 31-Dec-2025      |
|------------------------------------------------|------------------|------------------|
|                                                | JD               | JD               |
|                                                | (Reviewed)       | (Audited)        |
| <u>Local</u>                                   |                  |                  |
| <u>Public shareholding companies (listed)</u>  |                  |                  |
| Financial Assets Portfolio - Local             | 1,388,686        | 9,362,639        |
| <b>Total</b>                                   | <b>1,388,686</b> | <b>9,362,639</b> |
| Added: Fair value reserve for financial assets | (1,066,437)      | (4,784,185)      |
| <b>Fair value</b>                              | <b>322,249</b>   | <b>4,578,454</b> |

## INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to The consolidated condensed interim financial statements - reviewed not audited

### 8- Account receivables and checks under collection- net

This item consists of the following:

|                                              | 30-Jun-2026      | 31-Dec-2025      |
|----------------------------------------------|------------------|------------------|
|                                              | JD               | JD               |
|                                              | (Reviewed)       | (Audited)        |
| Trade receivable                             | 2,791,075        | 2,690,422        |
| Checks under collection                      | -                | 137,698          |
| <b>Total</b>                                 | <b>2,791,075</b> | <b>2,828,120</b> |
| Less: impairment debts provision (note 12 B) | (897,796)        | (897,796)        |
| <b>Net</b>                                   | <b>1,893,279</b> | <b>1,930,324</b> |

### 9- Owners' equity

#### - Capital

Declared & Paid capital amounted of JD **14,500,000** distributed on **14,500,000** shares, of Nominal value for each share of one JD .

#### - Statutory reserve

This item represents the accumulated amounts appropriated at a rate of **10%** of annual income and prior years, the appropriation will stop when the statutory reserve amount equals the capital , it is not available for distribution to the shareholders, provided that deductions for statutory reserve account do not exceed **25%** of the paid up capital, and it can be used for amortization accumulated loss in accordance with the companies law. The board of directors in previous years to stop deducting statutory reserve according to reached to **25%** of declared and paid up capital.

### 10- Basic and diluted earnings (loss) per share for the year

This item consists of :

|                                                                          | 30-Jun-2026    | 30-Jun-2025  |
|--------------------------------------------------------------------------|----------------|--------------|
|                                                                          | JD             | JD           |
|                                                                          | (Reviewed)     | (Reviewed)   |
| (Loss) Profit for the period after tax                                   | ( 122,089)     | 369,512      |
| Weighted average shares (share)                                          | 14,500,000     | 14,500,000   |
| <b>Basic and diluted earnings (loss) profit per share for the period</b> | <b>(0.008)</b> | <b>0.025</b> |

### 11- Subsequent events

On March 8, 2026, a decision was made to liquidate Oran Investment Company through voluntary liquidation.

## **INVESTMENTS & INTEGRATED INDUSTRIES COMPANY**

**Public shareholding company**

**Amman - The Hashemite Kingdom of Jordan**

**Notes to The consolidated condensed interim financial statements - reviewed not audited**

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### **12- Risk management**

Interest rate risk is the risk that the value of a financial instrument will change as a result of changes in market interest rates.

The company manages its exposure to interest rate risk on an ongoing basis, as it evaluates various options such as financing, renewal of existing positions and alternative financing. The management believes that interest rate risk is not significant.

### **13- Comparative figures**

Some comparison figures have been reclassified and regrouped to conform to the classification and grouping of the current financial period figures, and the reclassification and regrouping did not result in any impact on the profit or equity for the previous year.