جوردإنفست

شركة الثقة للإستثمارات الأردنية

السادة هيئة الاوراق المالية المحترمين

السادة بورصة عمان المحترمين

التاريخ:- 2026/11/23

الموضوع: البيانات المالية الربع سنوية كما هي في 30 أيلول 2026

مرفق طيه نسخة من البيانات المالية الربع سنوية لشركة الثقة للإستثمارات الأردنية كما هي بتاريخ 30 أيلول 2026 باللغة الانجليزية .

وتفضلوا بقبول فائق الاحترام،،،

شركة الثقة للاستثمارات الأردنية

المدير المالي التنفيذي وضابط الارتباط

آلاء المصري

جوردإنفست
شركة الثقة للاستثمارات الأردنية م.ع.م
عمان-الأردن

To: Jordan Securities Commission

Amman Stock Exchange

Date: 23/11/2026

Subject: Quarterly Financial Statements as of September 30, 2026

Attached the Quarterly Financial Statements of (Jordan Investment Trust) as of September 30, 2026 in English.

Regards

Jordan Investment Trust

CFO & Liaison Officer

Alaa Almasri

Jordinvest
Jordan Investment Trust P.L.C
Amman Jordan

هاتف: ٨٨٨٨ ٥٥٠ (٩٦٢٦)، فاكس: ٨٨٩٩ ٥٥٠ (٩٦٢٦)+
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Jordan Investment Trust Company
(Public Shareholding Limited Company)
And Its Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Financial Information
For the Nine Months Ended September 30, 2026

Together with the Independent Auditor's Report
On the Review of
The Condensed Consolidated Interim Financial Information

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

For the Nine Months Ended September 30, 2026

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Crowe

Al-Tillawi & Al-Khateeb Co.
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Independent Auditor's Report on the Review of the Condensed Consolidated Interim Financial Information

To the Chairman and Members of Board of Directors
Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

We have reviewed the accompanying condensed consolidated interim statement of financial position of **Jordan Investment Trust Company (Public Shareholding Limited Company) and its subsidiaries "the Group"** as at September 30, 2026 and the related condensed consolidated interim statements of profit or loss and other comprehensive income, changes in owner's equity and cash flows for the nine months period then ended. Management is responsible for the preparation and fair presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard number (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 (2410) "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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.

Conclusion

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

Other Matters

- The consolidated financial statements for the year ended December 31, 2025 and the condensed consolidated interim financial information for the period ended September 30, 2025 were audited and reviewed by another auditor who expressed an unqualified opinion and unqualified conclusion on those statements on March 31, 2026 and October 29, 2025 respectively.
- The accompanying condensed consolidated interim financial information are a translation of the condensed consolidated interim financial information in the Arabic language to which reference should be made.

Certified Auditors

Ibrahim Al-Khatib
License No. (684)

شركة التلاوي والخطيب
CA
Certified Auditors
Al-Tillawi & Al-Khateeb Co.

Amman - Jordan
October 29, 2026

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)

Condensed Consolidated Interim Statement of Financial Position

	Note	As of September 30, 2026 (Reviewed not Audited)	As of December 31, 2025 (Audited) (Restated)
		JD	JD
Assets			
Cash and cash equivalents		3,484,510	4,297,676
Financial assets at fair value through profit or loss		4,773,199	3,773,282
Financial assets at fair value through other comprehensive income		7,769,714	7,390,135
Accounts receivable and other debit balances		1,121,871	747,788
Inventory		17,762	19,889
Property and equipment		7,291,627	7,303,906
Investment property		11,354,630	11,426,044
Total assets		**35,813,313**	**34,958,720**
Liabilities and owners' equity			
Liabilities			
Loans	8	840,915	930,807
Brokerage customers payable		48,602	91,901
Accounts payable and other credit balances		953,025	1,101,223
Income tax provision	7	36,624	38,219
Total liabilities		**1,879,166**	**2,162,150**
Owners' equity			
Paid up Capital	1	27,270,078	27,270,078
Statutory reserve		1,452,237	1,452,237
Other reserves		(19,447)	(19,447)
Fair value reserve		2,707,468	2,230,561
Retained earnings		1,208,200	508,905
Net shareholders' equity		**32,618,536**	**31,442,334**
Non-controlling interest		1,315,611	1,354,236
Total owners' equity		**33,934,147**	**32,796,570**
Total liabilities and owners' equity		**35,813,313**	**34,958,720**

The accompanying notes on pages from (6) to (13) are an integral part of these condensed consolidated interim financial information.

The accompanying condensed consolidated interim financial information were approved by the board of directors on October 29, 2026.

Chief Executive Officer **Financial Manager**

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)

Condensed Consolidated Interim Statement of Profit or Loss and Other Comprehensive Income

	Note	For the three months ended on September 30,		For the nine months ended on September 30,	
		2026 (Reviewed not audited)	2025 (Reviewed not audited)	2026 (Reviewed not audited)	2025 (Reviewed not audited)
		JD	JD	JD	JD
Revenues					
Rental revenues		116,364	86,111	328,664	305,173
School gross profit		98,486	-	322,067	-
Gains on financial assets at fair value through profit or loss	9	182,496	167,162	479,829	162,533
Dividends return on financial assets		342	-	535,348	458,799
Bank interests' revenue		34,002	-	102,593	-
Brokerage commissions revenue		1,217	4,816	6,332	12,680
Group's share of profit from associate company		-	25,984	-	174,216
Other (expenses) revenues - net		(11,632)	85,616	(24,484)	90,177
Net Revenues		**421,275**	**369,689**	**1,750,349**	**1,203,578**
Expenses					
Bank interests and commissions		(3,065)	(33,093)	(68,325)	(168,891)
Administrative expenses		(268,189)	(328,852)	(889,891)	(772,772)
Depreciation		(70,047)	(70,290)	(211,690)	(162,610)
Total expenses		**(341,301)**	**(432,235)**	**(1,169,906)**	**(1,104,273)**
Profit for the period before tax		**79,974**	**(62,546)**	**580,443**	**99,305**
Income tax and national contribution expense for the period	7	7,697	(32,209)	(21,200)	(53,331)
Profit for the period		**87,671**	**(94,755)**	**559,243**	**45,974**
Attributable to:					
The company's shareholders		86,637	(91,251)	558,981	54,382
Non-controlling interests		1,034	(3,504)	262	(8,408)
		87,671	**(94,755)**	**559,243**	**45,974**
Earnings per share for the period attributable to the company's shareholders'	11	**0.003**	**(0.003)**	**0.020**	**0.002**
Other comprehensive income items that cannot be transferred to the statement of profit or loss:					
Change in fair value of financial assets at fair value through other comprehensive income		543,920	308,537	617,221	956,141
Total comprehensive income for the period		**631,591**	**213,782**	**1,176,464**	**1,002,115**
Attributable to:					
The company's shareholders		630,557	217,286	1,176,202	1,010,523
Non-controlling interests		1,034	(3,504)	262	(8,408)
		631,591	**213,782**	**1,176,464**	**1,002,115**

The accompanying notes on pages from (6) to (13) are an integral part of these condensed consolidated interim financial information.

The accompanying condensed consolidated interim financial information were approved by the board of directors on October 29, 2026.

Chief Executive Officer **Financial Manager**

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)

Condensed Consolidated Interim Statement of Changes in owner's equity

	Paid up capital	Statutory reserve	Other reserves	Fair value reserve	Retained earnings *	Total shareholders' Equity	Non-controlling interest	Total owners' equity
	JD	JD	JD	JD	JD	JD	JD	JD
For the nine months ended September 30, 2026 (Reviewed not audited)								
Balance as of January 1, 2026	27,270,078	1,452,237	(19,447)	2,230,561	508,905	31,442,334	1,354,236	32,796,570
Profit for the period	-	-	-	-	558,981	558,981	262	559,243
Other comprehensive income items	-	-	-	617,221	-	617,221	-	617,221
Gains on sale of financial assets through other comprehensive income	-	-	-	(140,314)	140,314	-	-	-
Acquisition share of non-controlling interests	-	-	-	-	-	-	(38,887)	(38,887)
Balance as of September 30, 2026	**27,270,078**	**1,452,237**	**(19,447)**	**2,707,468**	**1,208,200**	**32,618,536**	**1,315,611**	**33,934,147**
For the nine months ended September 30, 2025 (Reviewed not audited)								
Balance as at January 1, 2025	27,270,078	1,452,237	(19,447)	344,574	174,238	29,221,680	1,495,622	30,717,302
Profit for the period	-	-	-	-	54,382	54,382	(8,408)	45,974
Other comprehensive income items	-	-	-	956,141	-	956,141	-	956,141
Losses on sale of financial assets through other comprehensive income	-	-	-	8,945	(8,945)	-	-	-
Acquisition share of non-controlling interests	-	-	-	-	-	-	(94,206)	(94,206)
Balance as of September 30, 2025	**27,270,078**	**1,452,237**	**(19,447)**	**1,309,660**	**219,675**	**30,232,203**	**1,393,008**	**31,625,211**

- According to the instructions issued by Jordan Securities Commission 2022 "Recognizing the fair value and the disposition of the revaluation surplus for the year 2022" an amount equivalent to the negative balance of the investment valuation reserve as shown above shall be restricted from the retained earnings as of September 30, 2026 and 2025.

* The balance of retained earnings as at September 30, 2026 and 2025 includes gains and losses arising from the valuation of financial assets at fair value through profit or loss, and according to the instructions issued by Jordan Securities Commission 2022 "Recognizing the fair value and the disposition of the revaluation surplus for the year 2022" it's prohibited to distribute or capitalize the gains arising from the valuation differences of financial assets measured at fair value through profit or loss.

The accompanying notes on pages from (6) to (13) are an integral part of these condensed consolidated interim financial information.

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)

Condensed Consolidated Interim Statement of Cash Flow

	Note	For the nine months ended September 30, 2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
		JD	JD
Cash flows from operating activities			
Profit for the period before tax		580,443	99,305
Adjustments:-			
Depreciation		211,690	162,610
Gains from revaluation of financial assets at fair value through profit or loss	9	(464,221)	(177,442)
(Gains) losses on sale of financial assets at fair value through profit or loss	9	(15,608)	14,909
Dividends return on financial assets		(535,348)	(458,799)
Gain from sale of property and equipment		(6,874)	-
Bank interest expense		68,325	168,891
Lawsuits provision expense		47,160	-
Group's share of profit from associate company		-	(174,216)
Operating loss before changes in working capital items		**(114,433)**	**(364,742)**
Change in:			
Accounts receivable and other debit balances		(374,083)	(25,744)
Inventory		2,127	-
Net change in financial assets at fair value through profit or loss		(520,088)	232,677
Accounts payable, other credit balances and brokerage customers payable		(238,657)	2,068
Net cash used in the operating activities		**(1,245,134)**	**(155,741)**
Income tax paid		(22,795)	(9,454)
Net cash flows used in operating activities		**(1,267,929)**	**(165,195)**
Cash flows from investing activities			
Purchase of property and equipment		(138,623)	(8,655)
Proceeds from sale of property and equipment		18,500	-
Purchase of investment property		(1,000)	(30,246)
Proceeds from return of an investment in an associate		-	6,049,372
Cash received from acquiring a subsidiary		-	29,007
Proceeds from sale of financial assets at fair value through other comprehensive income		535,966	102,204
Purchase of financial assets at fair value through other comprehensive income		(298,324)	(19,054)
Dividends return received on financial assets		535,348	458,799
Net cash flows from investing activities		**651,867**	**6,581,427**
Cash flows from financing activities			
Bank loans		(89,892)	(287,176)
Finance cost paid		(68,325)	(168,891)
Acquisition share of non-controlling interests		(38,887)	(94,206)
Net cash flows used in financing activities		**(197,104)**	**(550,273)**
Net change in cash and cash equivalents during the period		(813,166)	5,865,959
Cash and cash equivalents at the beginning of the period		4,297,676	95,382
Cash and cash equivalents at the end of the period		**3,484,510**	**5,961,341**

The accompanying notes on pages from (6) to (13) are an integral part of these condensed consolidated interim financial information.

1) General

Jordan Investment Trust Company was incorporated in Jordan as a public shareholding company and registered on 23 April 1998 with an authorized capital of JOD 20,000,000 divided into 20,000,000 shares, at a par value of 1 JOD each. The authorized, issued and paid-up capital was increased several times over the years to reach JOD 27,270,078.

The Company's main office is located in Jabal Amman, Amman - The Hashemite Kingdom of Jordan.

The Company's shares are listed on Amman Stock Exchange.

The main objectives of the subsidiaries are to invest in all available opportunities of investment.

- The main objectives of the Company are:

The main objectives of the Company are to invest in all available opportunities of investment in industrial, agricultural, financial, real estate, tourism and services sectors, and in particular to purchase and hold shares, allotments, real estate, bonds and manage investment portfolios. Other activities include, providing consulting services and capital market operations services which support and foster investment, acting as a broker in organizing the capital financing operations required for establishment, expansion and development of the companies including the undertakings of issuance of shares and bond or participate with the gatherings that aim to such undertakings.

- The condensed consolidated interim financial information was approved by the Board of Directors on its meeting held on October 29, 2026.

2) Basis of Preparation of Condensed Consolidated Interim Financial Information

(a) Statement of Compliance

- The condensed consolidated interim financial information for the nine months ended on September 30, 2026 have been prepared in accordance with IAS 34 "Interim Financial Reporting".
- The condensed consolidated interim financial information does not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards and should be read in conjunction with the annual report of the Group as at December 31, 2025. In addition, results of the nine months period ended September 30, 2026 are not necessarily indicative of the results that may be expected for the financial year ending December 31, 2026.
- The reporting currency of the condensed consolidated interim financial information is the Jordanian Dinar, which is the Group's functional and presentation currency.

(b) Basis of Condensed Consolidated Interim Financial Information Consolidation

The interim condensed consolidated financial information comprises the financial statements of the Company and its subsidiaries (the "Group") as at September 30, 2026. The subsidiaries that are included in the condensed consolidated interim financial information are as follows:

Subsidiary's name	Ownership Percentage	Country of Incorporation	Paid-up Capital
	%		JD
Al-Ihdathiat Real Estate Company	89.35	Jordan	8,600,000
Medical Clinics Company	100	Jordan	1,958,843
Imcan for Financial Services	100	Jordan	1,332,719
Trust and Sham For Financial Investments	100	Jordan	81,000
Zohoor Al-Thiqa for Real Estate	100	Jordan	50,000
Al Olbah Real Estate	100	Jordan	50,000
Al Tawon for Real Estate Management	100	Jordan	10,000
Amwaj International Financial Investments - (Under Liquidation)	100	Jordan	60,000
Mazaya Financial Investments - (Under Liquidation)	100	Jordan	60,000
Burhan Al-Thiqa Financial Investments - (Under Liquidation)	100	Jordan	60,000
Knowledge Bases Financial Investments - (Under Liquidation)	100	Jordan	60,000
Al Rafah Financial Investments - (Under Liquidation)	100	Jordan	60,000
Al Sahel Financial Investments - (Under Liquidation)	100	Jordan	60,000
Trust and Dubai Investment - (Under Liquidation)	100	Jordan	50,000

The Group's interim condensed consolidated financial statements contain the subsidiaries and the controlled companies' financial statements, the control exists when the Group controls the subsidiaries' significant and relevant activities, and is exposed, or has the rights, to variable returns from its involvement with the subsidiaries, and has the ability to affect those returns. Control over the subsidiaries is exercised when the following factors exist:

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

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

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

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

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Revenues and expenses of a subsidiary acquired or disposed of during the period are included in the interim condensed consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies. All intra-group assets, liabilities, equity, revenues, expenses and profit or loss relating to transactions between members of the Group are eliminated in full.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognizes the assets (including goodwill) and liabilities of the subsidiary.
- Derecognizes the carrying amount of any non-controlling interests.
- Derecognizes the cumulative translation differences recorded in equity.
- Recognizes the fair value of any amounts received.
- Recognizes the fair value of any investment retained in the subsidiary.
- Recognizes of profits or losses resulting from a loss of control.
- Reclassification of the Company's share previously recorded in other comprehensive income items to profit and loss.

(c) Use of Estimates

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

The accounting estimates and judgments applied in the implementation of accounting policies that have a significant effect on the amounts recognized in the condensed interim consolidated financial information used in the preparation of the condensed interim consolidated financial information for the nine months period ended September 30, 2026 are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025.

3) Changes in Significant Accounting Policies

The accounting policies adopted in the condensed consolidated interim financial information are consistent with those adopted in the consolidated financial statements for the year ended December 31, 2025.

4) New Standards or Amendments for 2026 and Requirements for the Coming Period

- The new standards or amendments that became effective as of January 1, 2026 were as follows:

New Standards and Amendments:	Effective Date
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture - Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures.	To be determined - Early adoption is permitted
Classification and measurement of financial instruments - Amendments to IFRS 9 and IFRS 7.	Effective starting from January 1, 2026
Contracts for electricity that are dependent on the nature - Amendments to IFRS 9 and IFRS 7.	Effective starting from January 1, 2026
IAS 21 - Translation into a Presentation Currency under Hyperinflationary Economy.	Effective starting from January 1, 2027
IFRS 18 - Presentation and Disclosure in Financial Statements.	Effective starting from January 1, 2027
IFRS 19 - Subsidiaries without Public Accountability.	Effective starting from January 1, 2027

5) Segment Information

- **Segment Information for the Basic Sectors:**
- Financial investments - These includes trading in stocks and bonds, in addition to deposits, investments in associates and safekeeping deposits at banks and acting as a custodian.
- Investment property - These includes real estate and plots of lands owned by the Group for leasing and investment purposes.
- Educational - Represented by the results of operations of Bilad Al-Sham Academy Schools Company.

These segments from the basis on which the Group reports its main segment information.

- **The Following is the Business Segment Information:**

	Financial investments	Real estate investments	Educational	Total
	JD	JD	JD	JD
For the nine months ended September 30, 2026 (Reviewed not audited)				
Segment net revenues	1,127,518	336,982	958,760	2,423,260
Distributed expenses	(712,404)	(222,729)	(907,684)	(1,842,817)
Segment profit - before tax	**415,114**	**114,253**	**51,076**	**580,443**
Income tax and national contribution expense for the period	(11,067)	(10,133)	-	(21,200)
Profit for the period	**404,047**	**104,120**	**51,076**	**559,243**
For the nine months ended September 30, 2025 (Reviewed not audited)				
Segment net revenues	813,139	308,502	396,048	1,517,689
Distributed expenses	(820,625)	(195,471)	(402,288)	(1,418,384)
Segment (loss) profit - before tax	**(7,486)**	**113,031**	**(6,240)**	**99,305**
Income tax and national contribution expense for the period	(52,188)	(1,143)	-	(53,331)
Profit for the period	**(59,674)**	**111,888**	**(6,240)**	**45,974**

- **The Following are the Assets and Liabilities of the Business Segments:**

	Financial investments	Real estate investments	Educational	Total
	JD	JD	JD	JD
As of September 30, 2026 (Reviewed not audited)				
Segment total assets	17,936,188	12,268,996	5,608,129	35,813,313
Segment total liabilities	1,435,118	184,792	259,256	1,879,166
As of September 30, 2025 (Reviewed not audited)				
Segment total assets	16,908,446	12,377,003	5,386,144	34,671,593
Segment total liabilities	2,417,802	175,938	452,642	3,046,382

6) Investment in Associate Company

The consolidated financial statements for the year ended December 31, 2025 includes an investment in associate company - (First Education Holding Company), accordingly, (First Education Holding Company) decided to reduce its share capital by USD 12 million pursuant to a shareholders' exit agreement. The agreement was signed on May 22, 2025, under which Jordan Investment Trust Group - Public Shareholding Limited Company - (the Parent) agreed to exchange its investment share against receiving an amount equivalent to its ownership interest in the equity of First Education Holding Company, amounting to USD (15,824,174) equivalent to (JOD 11,235,164), through the following arrangements:

- Cash consideration amounting to USD (8,410,552) (equivalent to JOD 5,971,492), with interest to be earned at a rate of 4% from the agreement execution date until the cash is deposited into the Company's bank accounts.
- In-kind consideration amounting to USD (7,413,622) (equivalent to JOD 5,263,672), representing the transfer of ownership of shares in Levant Academy School Company to Al-Ihdathiat Real Estate Company.

Accordingly, during 2025 the Company entered into an agreement with First Education Holding Company, under which the Company acquired Levant Academy School Company (a wholly owned subsidiary of First Education Holding Company) for Jordan Investment Trust Group (the Parent) and its subsidiaries transferring their investments in First Education Holding Company, representing a (31.6%) ownership interest. The acquisition amount was recorded as a payable to Jordan Investment Trust Group (the Parent) pursuant to a resolution of the Parent's Board of Directors.

During 2025 and 2026, the Company appointed three real estate appraisers to value the acquired assets (land and buildings) for the purpose of measuring their fair value in accordance with the requirements of IFRS 3 - "Business Combinations". In addition, the Company reviewed the requirements of IFRS 13 - "Fair Value Measurement" relating to fair value hierarchy levels, in order to determine the fair value to be recognized upon acquisition.

The Company recognized the acquired assets based on market inputs and real estate valuations prepared by the appraisers, which fall within Level 2 of the fair value hierarchy.

- The carrying amounts of the assets and liabilities of Levant Academy School Company as at September 14, 2025 (the actual acquisition date) were as follows:

	September 14, 2025 - "Actual acquisition date"		
	Book value	Fair value	Valuation difference
	JD	JD	JD
Assets			
Property and equipment	4,699,140	5,136,919	437,779
Accounts receivable and other debit balances	1,272,056	1,272,056	-
Inventory	19,889	19,889	-
Cash and cash equivalents	286,767	286,767	-
Total assets	**6,277,852**	**6,715,631**	**437,779**
Liabilities			
Accounts payable	60,534	60,534	-
Other credit balances	39,727	39,727	-
Deferred revenue	1,351,698	1,351,698	-
Total liabilities	**1,451,959**	**1,451,959**	**-**
Net acquired assets	**4,825,893**	**5,263,672**	**437,779**
Fair value of net acquired assets	-	5,263,672	-
In-kind compensation	-	(5,263,672)	-
Difference	**-**	**-**	**-**

	September 14, 2025 "Acquisition date"
	JD
Cash flows at acquisition	
Net cash acquired from the subsidiary	286,767

7) Income Tax Provision

	As of	
	September 30, 2026 (Reviewed not audited)	December 31, 2025 (Audited)
	JD	JD
Balance at the beginning of the period / year	38,219	27,458
Accrued income tax for the period / year	21,200	20,377
Income tax paid during the period / year	(22,795)	(9,616)
Balance at the end of the period / year	**36,624**	**38,219**

- The following schedule shows the tax situation of the Parent Company and each subsidiary:

Company Name	Tax returns up to year	Final Settlement up to year
Jordan Investment Trust Company	2025	2019
Al-Ihdathiat Real Estate Company	2025	2025 except 2024
Imcan for Financial Services	2025	2025 except (2022-2024)
Medical Clinics Company	2025	2024
Trust and Sham for Financial Investments	2025	2025 except 2024
Zohoor Al-Thiqa for Real Estate	2025	2023
Al Olbah Real Estate	2025	2025
Al Tawon for Real Estate Management	2025	2025 except 2023 and 2024
Amwaj International Financial Investments - (Under Liquidation)	2025	2024
Mazaya Financial Investments - (Under Liquidation)	2025	2024
Burhan Al-Thiqa Financial Investments - (Under Liquidation)	2025	2024 except 2020 and 2021
Knowledge Bases Financial Investments - (Under Liquidation)	2025	2024
Al Rafah Financial Investments - (Under Liquidation)	2025	2024
Al Sahel Financial Investments - (Under Liquidation)	2025	2024
Trust and Dubai Investment - (Under Liquidation)	2025	2023

- In the opinion of the Company's management and its tax advisor, the income tax provision in the above condensed consolidated interim financial information for the company and its subsidiaries is sufficient to settle any tax liabilities as of September 30, 2026.

8) Loans

	September 30, 2026 (Reviewed not audited)			December 31, 2025 (Audited)
	Short-term loan installments	Long-term loan installments	Total	Total
	JD	JD	JD	JD
Capital Bank *	98,844	742,071	840,915	930,807
	98,844	**742,071**	**840,915**	**930,807**

* Capital Bank

On 25 February 2024, the Group signed a loan agreement with Capital Bank for an amount of JD 1,008,000 with an annual interest rate of 6%. The loan is payable in 7 annual installments (installment/year), starting on March 31, 2025 except the last payment will be of the remaining loan amount. The purpose of the loan was for financing of investment property for Trust and Sham Financial Investments Company (Subsidiary), and the property is mortgaged to the bank until the loan is repaid.

9) Gains on Financial Assets at Fair Value Through Profit or Loss

	For the nine months ended September 30,	
	2026 (Reviewed not audited)	2025 (Reviewed not audited)
	JD	JD
Change in fair value of financial assets at fair value through profit or loss	464,221	177,442
Realized gains (losses) on the sale of financial assets at fair value through profit or loss	15,608	(14,909)
	479,829	**162,533**

10) Balances and Transactions with Related Parties

Related parties' transactions represent the transactions made with associated companies, major shareholders, directors, and key management personnel of the Group, and entities which have main controlling shareholders. Pricing policies and terms of the transactions with related parties are approved by the Group's management.

- Salaries and remuneration of executive management amounted to JOD (191,579) for nine months ended September 30, 2026 (JOD 182,579 for nine months ended September 30, 2025).

11) Earnings Per Share for the Period Attributable to the Company's Shareholders

Earnings per share is calculated by dividing the profit attributable to the Company's shareholders for the period by the number of shares during the financial period, as follows:

	For the nine months ended September 30,	
	2026 (Reviewed not audited)	2025 (Reviewed not audited)
	JD	JD
Profit for the period	558,981	54,382
Weighted average number of shares during the period (shares)	27,270,078	27,270,078
Earnings per share for the period (JOD / Fils)	**0.020**	**0.002**

12) Contingent liabilities

As of the date of the condensed consolidated interim financial information, the Group is contingently liable in respect of a bank guarantee amounting to JD 1,300,000 as of September 30, 2026 (December 31, 2025: JD 1,300,000) for the benefit of the Jordan Securities Commission in accordance with the Jordan Securities Commission Law No. 76 of 2007, in addition to other bank letters of guarantee for the benefit of the Securities Depository Center amounted to JD 150,000 as of September 30, 2026 (December 31, 2025: JD 150,000) with cash deposits of JD 10,000 as of September 30, 2026 (December 31, 2025: JD 10,000).

13) Off-balance sheet items

The Group holds investments for others amounted to JD (594,582) as of September 30, 2026 (December 31, 2025: JD 1,225,758).

14) Comparative Figures

A. The consolidated financial statements for the year ended December 31, 2025 were restated according to IAS 8 - "Accounting Policies, Changes in Accounting Estimates and Errors", pursuant to the requirements of IFRS 3 - "Business Combinations", which allows the Company to adjust the allocation of acquisition cost within 12 months if information becomes available that differs materially from that existing at the acquisition date. It was determined that no goodwill exists, and that the difference between the acquisition cost and the book value represents an adjustment to the fair value of the acquired assets, as follows:

	December 31, 2025 Before adjustment	Effect of adjustment	December 31, 2025 After adjustment
	JD	JD	JD
Statement of financial position			
Property and equipment	6,866,127	437,779	7,303,906
Goodwill	437,779	(437,779)	-
Accounts receivable and other debit balances	1,658,888	(911,100)	747,788
Accounts payable and other credit balances	(2,012,323)	911,100	(1,101,223)

- The above adjustment had no impact on the consolidated statement of profit or loss and other comprehensive income and the consolidated statement of changes in equity for the year ended December 31, 2025.

B. Some of the comparative figures for the year ended December 31, 2025 were reclassified to match the classification of the figures for the nine months ended September 30, 2026. The reclassification did not result in any impact on the consolidated statement of profit or loss and other comprehensive income, or on the consolidated statement of changes in equity for the year ended December 31, 2025 and for the nine months ended September 30, 2025.

15) Subsequent Events

The following events occurred subsequent to the date of the condensed consolidated interim financial information:

- On May 11, 2026, the Arbitration Tribunal issued a decision regarding the dispute between Jordan Investment Trust PLC and Jordanian Hashemite Fund for Human Development, whereby the Company was obligated to pay an amount of JD (309,895) and legal interest from the date of the legal notice on October 27, 2022 until full settlement and to pay an amount of JD (16,000) to the Fund for arbitration expenses and fees, an amount of JD (2,000) for expert fees and an amount of JD (600) for legal fees. The Company filed a lawsuit with the Court of Cassation seeking the nullification of the Arbitration Tribunal's decision.
  However, on October 19, 2026, the Company received the decision of the Court of Cassation rejecting the nullification action filed by the Company regarding the dispute between Jordan Investment Trust PLC and Jordanian Hashemite Fund for Human Development and obligating the Company to pay the above amounts in addition to legal interest from October 27, 2022 until full settlement. Accordingly, on October 21, 2026, the Company paid an amount of JD (439,675), representing the following:

1- Principal amount of the case - JD (309,895).
2- Arbitration expenses and fees - JD (16,000).
3- Expert fees - JD (2,000).
4- Legal fees - JD (600).
5- Legal interest - JD (111,180).

Noting that the Company owes the Fund an amount of JD (50,000). In addition, the Company had recorded provisions against this case in amount of JD (387,970) up to the date of the condensed consolidated interim financial information for the nine months period ended September 30, 2026.