Jordan International Investment Company
(Public Shareholding Limited Company)
Amman – The Hashemite Kingdom of Jordan
Interim Condensed
Consolidated Financial Statements (Unaudited)
And Independent Auditor's Review Report
For the Nine Months Ended September 30, 2026

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Table of Contents

	Page
Independent Auditor's Review Report	1
Interim Condensed Consolidated Statement of Financial Position (Unaudited) As Of September 30, 2026	2
Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For the Three Month and Nine Months Ended September 30, 2026	3
Interim Condensed Consolidated Statement of Changes in Shareholders' Equity (Unaudited) For the Nine Months Ended September 30, 2026	4
Interim Condensed Consolidated Statement of Cash Flows (Unaudited) For the Nine Months Ended September 30, 2026	5
Notes to the Interim Condensed Consolidated Financial Statements (Unaudited) For the Nine Months Ended September 30, 2026	6-10

Independent Auditor's Review Report

To the Shareholders
Jordan International Investment Company
(Public Shareholding Limited Company)
Amman - the Hashemite Kingdom of Jordan

Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of **Jordan International Investment Company ("the Company")** and its subsidiary **("the Group")** as of September 30, 2026 and the interim condensed consolidated statements of profit or loss, other comprehensive income for the three- and nine-month periods ended September 30, 2026, changes in shareholder's equity, and cash flows for the nine-month period then ended, as well as a summary of significant accounting policies and other explanatory notes.

The management is responsible for the preparation and presentation of these interim condensed financial statements in accordance (IAS 34), "Interim Financial Reporting,". Our responsibility is to express a conclusion on these condensed interim consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements (ISRE) 2410 "Review of Interim Financial Information Performed by The Independent Auditor of The Entity", The review process of the condensed interim financial statements primarily involves making inquiries to individuals responsible for financial and accounting matters, applying analytical procedures, and performing other review procedures. The scope of a review is significantly less than an audit conducted in accordance with International Standards on Auditing, and therefore, our review does not allow us to obtain assurances regarding all significant matters that could 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 interim consolidated financial statements as of September 30, 2026 are not prepared in all material respects in accordance with International Accounting Standard (34) "Interim Financial Reporting".

The engagement partner responsible for the review resulting in this report is Hasan Amin Othman, license number 674.

Date: October 28, 2026
Amman- Jordan

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Jordan International Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated statement of financial position (Unaudited)
As of September 30, 2026
(Jordanian Dinars)

	Note	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Assets			
Non–current assets:			
Property and equipment, net	4	**22,401**	23,136
Investment property, net	5	**7,167,368**	7,243,977
Financial assets at fair value through other comprehensive income	6	**83,125**	86,473
Deferred tax assets		**120,606**	111,714
Current trade receivables	7	**39,193**	-
Intangible assets		**250**	250
Total non-current assets:		**7,432,943**	7,465,550
Current assets:			
Current Trade Receivables	7	**13,938**	6,537
Financial assets at fair value through profit or loss	8	**1,304,479**	1,224,499
Other Debit Balances	9	**65,678**	57,134
Cash on hand and at banks	10	**796,697**	799,348
Total current assets		**2,180,792**	2,087,518
Total assets		**9,613,735**	9,553,068
Shareholders' Equity and liabilities			
Shareholders' equity:			
Share capital	11	**10,000,000**	10,000,000
Statutory reserve		**72,175**	72,175
Special reserve		**2,225**	2,225
Reserve for valuation of financial assets at Fair value through other comprehensive income		**(3,503)**	(155)
Accumulated losses		**(478,799)**	(541,526)
Total shareholders' equity		**9,592,098**	9,532,719
Liabilities:			
Current liabilities:			
Other credit balances	12	**20,224**	18,858
Provision for income tax	13	**1,413**	1,491
Total liabilities		**21,637**	20,349
Total shareholders' equity and liabilities		**9,613,735**	9,553,068

The accompanying notes from 1 to 16 are an integral part of these interim condensed consolidated financial statements

Jordan International Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Three and Nine Months Ended September 30, 2026
(Jordanian Dinars)

	Note	For the three-month period from July 1 to September 30		For the nine-month period from January 1 to September 30	
Revenues		**2026**	**2025**	**2026**	**2025**
Gains on Sale of Financial Assets at Fair Value Through Profit or Loss		**49,109**	111,279	**100,969**	147,806
Dividend Income from Financial Assets at Fair Value Through Profit or Loss		**-**	**-**	**52,926**	34,812
Gain (Loss) on Revaluation of Financial Assets at Fair Value Through Profit or Loss		**12,942**	5,499	**(42,345)**	(8,977)
Rental Income, Net		**6,075**	3,037	**15,187**	10,675
Gains on Sale of Investment Properties		**34,603**	-	**48,603**	14,338
Bank Interest Income		**7,294**	12,252	**28,505**	37,212
Other Income		**296**	-	**296**	-
Total Revenue		**110,319**	132,067	**204,141**	235,866
Administrative and General Expenses		**(50,654)**	(53,915)	**(150,145)**	(150,889)
Net profit before tax		**59,665**	78,152	**53,996**	84,977
Income tax		**(2,850)**	(1,304)	**8,731**	1,564
Net profit for the period		**56,815**	76,848	**62,727**	86,541
Other comprehensive income:					
Items that will not be reclassified subsequently to profit or loss:					
Change in the reserve for the valuation of financial assets through other comprehensive income		**(558)**	4,463	**(3,348)**	14,582
Total comprehensive income for the period		**56,257**	81,311	**59,379**	101,123
Earnings Per Share:		**Fils/JD**	**Fils/JD**	**Fils/JD**	**Fils/JD**
Basic and diluted earnings per share	14	**0,006**	0,008	**0,006**	0,009

The accompanying notes from 1 to 16 are an integral part of these interim condensed consolidated financial statements

Jordan International Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Changes in Shareholders' Equity (Unaudited)
For the Nine Months Ended September 30, 2026
(Jordanian Dinars)

	Capital	Statutory Reserve	Special Reserve	Reserve for the valuation of financial assets through other comprehensive income	Accumulated losses	Total
For the Nine Months Ended September 30, 2025						
Balance as of December 31, 2024 (Audited)	10,000,000	55,628	2,225	(30,916)	(690,183)	9,336,754
Net profit for the period	-	-	-	-	86,541	86,541
Change in reserve for valuation of financial assets through other comprehensive income	-	-		14,582	-	14,582
Balance as of September 30, 2025 (Unaudited)	10,000,000	55,628	2,225	(16,334)	(603,642)	9,437,877
For the Nine Months Ended September 30, 2026						
Balance as of December 31, 2025 (Audited)	**10,000,000**	**72,175**	**2,225**	**(155)**	**(541,526)**	**9,532,719**
Net profit for the period	**-**	**-**	**-**	**-**	**62,727**	**62,727**
Change in reserve for valuation of financial assets through other comprehensive income	**-**	**-**	**-**	**(3,348)**	**-**	**(3,348)**
Balance as of September 30, 2026 (Unaudited)	**10,000,000**	**72,175**	**2,225**	**(3,503)**	**(478,799)**	**9,592,098**

The accompanying notes from 1 to 16 are an integral part of these interim condensed consolidated financial statement

Jordan International Investment Company
(Public Shareholding Limited Company)
Interim Condensed Consolidated Statement of Cash Flows (Unaudited)
For the Nine Months Ended September 30, 2026
(Jordanian Dinars)

	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
Cash Flows from Operating Activities:		
Net profit for the period before tax	**53,996**	84,977
Adjustments to reconcile net income before tax to net cash flows used in operating activities:		
Depreciation	**11,459**	11,921
Bank interest revenue	**(28,505)**	(37,212)
Loss of valuation of financial assets at fair value through profit or loss	**42,345**	8,977
Gains on sale of financial assets at fair value through profit or loss	**(100,969)**	(147,806)
Dividends from financial assets at fair value through profit or loss	**(52,926)**	(34,812)
Gain on sale of investment property	**(48,603)**	(14,338)
	(123,203)	(128,293)
Changes in working capital items:		
Account receivables and other receivables	**(55,138)**	(880)
Other payables	**1,366**	12,455
Income tax paid	**(239)**	(251)
Net cash flows used in operating activities	**(177,214)**	(116,969)
Cash Flows from Investing Activities:		
Proceeds from sale of investment property	**114,923**	34,999
Payments for the Purchase of Property and Equipment	**(435)**	(440)
Banks interest received	**28,505**	37,212
Purchase of financial assets at fair value through profit or loss Statement	**(21,356)**	(8,441)
Sale of financial assets at fair value through other comprehensive income	**-**	5,098
Dividends from financial assets at fair value through profit or loss statement	**52,926**	32,281
Net Cash Flows from investing activities	**174,563**	100,709
Net cash used during the period	**(2,651)**	(16,260)
Cash on hand and at banks at the beginning of the period	**799,348**	812,140
Cash on hand and at banks at the end of the period	**796,697**	795,880

The accompanying notes from 1 to 16 are an integral part of these interim condensed consolidated financial statements

1- Legal Status and Activities

Jordan International Investment Company ("The Company") is a Public Shareholding Limited Company that operates under Commercial Registration No. (412) Issued in Amman city on July 13, 2006.

The main activity of the company is represented in the purchase of lands and the establishment of industrial projects, craft and residential cities, tourist hotels, residential buildings, import and export, commercial agencies, and money borrowing and brokerage.

The company is wholly owned by Jordan International Insurance Company - a public shareholding limited company.

2- Basis of Preparation:

Statement of commitment

These Interim Condensed financial statements for the nine months period ended September 30, 2026 have been prepared in accordance with International Accounting Standard (34) "Interim Financial Reporting".

The Interim Condensed consolidated financial statements do not include all the information and notes required in the annual financial statements and therefore should be read in conjunction with the company's consolidated financial statements for the fiscal year ending December 31, 2025. In addition, the results of operations for the period ending September 30, 2026 do not necessarily represent an indication of the results of operations for the year ending December 31, 2026.

Functional and Presentation Currency

The interim condensed consolidated financial statements are presented in Jordanian Dinar, which is the functional and presentation currency of the Group.

Basis of Consolidation of Financial Statements

The key financial information of the subsidiary for the period ended 30 September 2026 is as follows:

Company Name	Total Assets	Total Liabilities	Total Revenues	Total Expenses	Share Capital	Year of Registration	Ownership Percentage
Tilal Salem Real Estate and Industrial Company	290,607	49,280	1,941	1,176	150,000	2008	99.999%

3- Adoption of New and Amended International Financial Reporting Standards

New and Amended Standards Effective in 2026 and Standards Not Yet Effective

- **· Amendments Effective for the Period Beginning on 1 January 2026**
- Amendments to International Financial Reporting Standard No. (9) "Financial Instruments".
- Amendments to International Financial Reporting Standard No. (7) "Disclosures".
- Annual Improvements to International Financial Reporting Standards – Volume 11.
- **Amendments effective for the period starting on January 1, 2027**
- IFRS 18 – Presentation and Disclosure in Financial Statements
- IFRS 19 – Disclosures for Subsidiaries without Public Accountability

Management expects to adopt these new standards, interpretations and amendments in the financial statements during the period of initial application. Management also expects that the adoption of these new standards, interpretations and amendments will not have any material impact on the financial statements during the period of initial application, except for International Financial Reporting Standard No. (18), which relates to the reclassification and presentation of the financial statements.

4- Property and equipment, Net

	Buildings	Tools And Equipment	Furniture and Decoration	Vehicles	Water well	Total
Cost						
Balance as of 31 December 2025 (Audited)	28,710	43,917	7,776	396	7,064	87,863
Additions	-	**435**	-	-	-	**435**
Balance as of 30 September 2026 (Unaudited)	**28,710**	**44,352**	**7,776**	**396**	**7,064**	**88,298**
Accumulated Depreciation						
Balance as of 31 December 2025 (Audited)	(10,661)	(38,836)	(7,775)	(395)	(7,060)	(64,727)
Charge for the period	**(431)**	**(739)**	-	-	-	**(1,170)**
Balance as of 30 September 2026 (Unaudited)	**(11,092)**	**(39,575)**	**(7,775)**	**(395)**	**(7,060)**	**(65,897)**
Net Book Value:						
As of 30 September 2026 (Unaudited)	**17,618**	**4,777**	**1**	**1**	**4**	**22,401**
As of 31 December 2025 (Audited)	18,049	5,081	1	1	4	23,136

5- Investment Property- Net

	Land	Buildings	Apartments	Wadi Saqra Office	Total
Cost					
Balance as at 31 December 2025 (Audited)	6,809,592	467,119	120,697	88,433	7,485,841
Disposals (*)	**(66,320)**	-	-	-	**(66,320)**
Balance as at 30 September 2026 (Unaudited)	**6,743,272**	**467,119**	**120,697**	**88,433**	**7,419,521**
Accumulated Depreciation					
Balance as at 31 December 2025	-	(171,591)	(44,627)	(25,646)	(241,864)
Charged to the period	-	**(7,153)**	**(1,810)**	**(1,326)**	**(10,289)**
Balance as at 30 September 2026 (Unaudited)	-	**(178,744)**	**(46,437)**	**(26,972)**	**(252,153)**
Carrying Amount					
Balance as at 30 September 2026 (Unaudited)	**6,743,272**	**288,375**	**74,260**	**61,461**	**7,167,368**
As at 31 December 2025 (Audited)	6,809,592	295,528	76,070	62,787	7,243,977

(*) During the period ended 30 September 2026, the Company sold three plots of land classified as investment properties, with a total carrying amount of JOD 66,320, as follows:

- During the first quarter, a plot of land with a carrying amount of JOD 21,000 was sold for an amount of JOD 35,000, resulting in a gain on sale of JOD 14,000.
- During the third quarter, two other plots of land with a total carrying amount of JOD 45,320 were sold for a total consideration of JOD 89,010, of which an amount of JOD 31,000 was collected in cash, while it was agreed that the remaining amount would be settled in monthly instalments extending until 2031. The deferred monthly instalments were measured at their present value.

(**) The fair value of the investment properties was estimated by real estate experts at JOD 8,131,979 as at 30 September 2026 (JOD 8,243,648 as at 31 December 2025).

6- Financial Assets at Fair Value through Other Comprehensive Income

	September 30,2026 (Unaudited)	December 31, 2025 (Audited)
Shares listed on Amman Stock Exchange	**83,125**	86,473
	83,125	86,473

7- Trade Receivables, Net

A- Current Trade Receivables

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Current Trade Receivables	**79,891**	69,288
Unearned Revenues (**)	**(3,202)**	-
Expected Credit Loss Allowance (*)	**(62,751)**	(62,751)
Total Current Trade Receivables	**13,938**	6,537

B- Non-current Trade Receivables

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Non-current Trade Receivables	**44,782**	-
Unearned Revenues (**)	**(5,589)**	-
Total Non-current Trade Receivables	**39,193**	-

(*) The movement in the expected credit loss allowance is as follows:

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Balance at the Beginning of the Period / Year	**62,751**	62,751
Allowance Recognized During the Period / Year	**-**	-
Balance at the End of the Period / Year	**62,751**	62,751

(**) The following is the breakdown of unearned revenues by maturity:

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Less than one year	**3,202**	-
From one to two years	**2,525**	-
From two to three years	**1,799**	-
More than three years	**1,265**	-
Total Unearned Revenues	**8,791**	-

8- Financial Assets at Fair Value through Profit or Loss

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Shares listed on Amman Stock Exchange	**1,304,479**	1,224,499
	1,304,479	1,224,499

9– Other Debit Balances

	September 30,2026 (Unaudited)	December 31, 2025 (Audited)
Income Tax and National Contribution Deposits	**42,136**	40,012
Accrued Revenues	**8,762**	-
Prepaid Expenses	**5,604**	6,188
Guarantee Deposits	**1,800**	1,800
Social Security Deposits	**1,320**	1,322
Employees' Advances	**168**	468
Refundable Deposits	**30**	30
Others	**5,858**	7,314
	65,678	57,134

10- Cash on hand and at Banks

	September 30, 2026 (Unaudited)	December 31,2025 (Audited)
Cash at Banks	**96,697**	33,348
Deposits at Banks	**700,000**	766,000
	796,697	799,348

11- Share Capital

The company's authorized and fully paid-up capital amounts to JOD 10,000,000, consisting of 10,000,000 shares with a par value of JD 1 per share.

12- Other Credit Balances

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Revenues Received in Advance	**-**	5,925
Credit Balances	**8,104**	-
Provision for Legal Claims	**5,449**	5,449
Deposits and Accrued Expenses	**1,682**	1,239
Other	**4,989**	6,245
	20,224	18,858

13- Provision for Income Tax

A-Summary of the movement in the income tax provision during the period

	September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Balance at the beginning of the period/ year	1,491	1,120
Recognized during the period/ year	161	454
Paid during the period/ year	**(239)**	(83)
Balance at the end of the period/ year	**1,413**	1,491

13- provision for income tax (Continued)

B- Income Tax Status

- The tax position of the Parent Company – Jordan International Investment has been finalized and settled up to the end of the 2025 financial year.
- The tax position of the Subsidiary (Tilal Salem Real Estate and Industrial Company) has been finalized and settled up to the end of the 2023 financial year.
- The tax returns of the Subsidiary (Tilal Salem Real Estate and Industrial Company) for the 2024 and 2025 financial years were submitted within the statutory period. However, they have not been audited by the Income and Sales Tax Department, and no final decision has been issued thereon.

14- Earnings Per Share for the Period

Earnings per share for the period is calculated by dividing the net profit for the period by the weighted average number of shares during the period. The details are as follows:

	September 30, 2026 (Unaudited)	**September 30, 2025 (Unaudited)**
Net profit For the Period	**62,727**	86,541
weighted average number of shares	**10,000,000**	10,000,000
Earnings Per Share for the Period	**0.006**	0.009

15- Financial Instruments - Risk Management

Fair value:

Is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. As The Group's financial instruments are classified according to the fair value method; differences can arise between carrying amounts and fair value estimates. Management believes that the fair values of the Group's financial assets and liabilities are not materially different from their carrying amounts.

Credit risk:

Credit risk represents the risk that a counterparty will be unable to meet its obligations, resulting in a financial loss to the other party. The Company is not exposed to any significant concentrations of credit risk. Account receivables are continuously reviewed, and an aging analysis is performed along with the recognition of appropriate allowances for doubtful accounts. account receivables are presented net of credit loss provision. The Company maintains its cash balances with local banks that have a good credit rating.

Currency risk:

Is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Company's transactions are predominantly in Jordanian Dinars and United States Dollars. Furthermore, the Jordanian Dinar is effectively pegged to the US Dollar; therefore, currency risk is also effectively managed.

Liquidity risk:

Is the risk that an enterprise will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. The Company's management monitors liquidity risks by maintaining adequate provisions, continuously monitoring cash flows, and balancing the maturities of financial assets and liabilities on a regular basis and ensures that sufficient funds are available to meet any future commitments.

16- Approval of the Interim Condensed Consolidated Financial Statements

These interim condensed consolidated financial statements were approved by the Board of Directors on October 28, 2026.