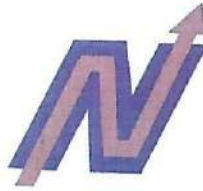


Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Consolidated Financial Statements
As of December 31, 2025

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Independent Auditors' Report

To the general assembly of
Investors Industrial & Properties Co.
Public Shareholding Company
Amman- The Hashemite Kingdom of Jordan
Report on the Audit of the Consolidated Financial Statements

Auditing scope

We have audited the accompanying financial statements of the company which comprise:

- statement of financial position as at 31 December 2025.
- Statement of comprehensive income for the year ended of that date.
- statement of changes in owners' equity for the year ended of that date.
- statement of cash flows for the year ended of that date.
- notes about the financial statement which include significant accounting policies and other explanatory information.

Qualified Opinion

In our opinion, and with the exception of the effect of what we mentioned on the basis of the qualified opinion the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as at December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for qualified Opinion

- We have not received a confirmation for some receivables balances amounting to JD 24,756,806, and the expected credit losses provision for accounts receivable and accrued checks has not been increased by an amount of JD 39,569,066 (Note 6, 7), noting that the company has filed lawsuits against the owners of those receivables and checks. Its statement is included in the lawyers' replies received and the clarifications of the financial statements.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements, and we have fulfilled our other ethical responsibilities in



Continued - Independent auditors' Report for Investors Industrial & Properties Co. for the year ended on December 31, 2025

accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasizing matter

The company provided the liquidator of the United Holding Group Company with the decision to execute the lawsuit filed against it with the value of the principal debt of 2,973,994 dinars (clarification 6 D), the penalty clause of the agreement signed with the United Holding Group Company, as well as the legal interest and judicial and legal expenses, and according to the opinion of the company's management, there is a fundamental doubt in the collection of the principal debt of 2,973,994 dinars as the company is under compulsory liquidation.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

• **Legal Cases and Contingent Liabilities**

In the normal courses of business, contingent liabilities may arise from legal cases held against the company or from governmental fines.

The amounts involved are potentially significant and the application of IFRS to determine the amount,

if any, to be provided as a liability, require from management judgments and estimates, accordingly the determination of liabilities is considered a key audit matter.

• The disclosure relative to legal and contingent liabilities is summarized respectively in Note (20) to the financial statements.

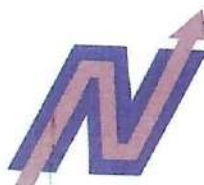
The audit procedures included the:

Our audit procedures include the assessment of the Company's internal controls to determine the liabilities and the review of correspondence with the regulatory parties and the Company's external legal consultants on all significant legal cases and discussions with the Company's external legal consultant when necessary.

In addition, we obtained formal opinion from the Company's external legal consultant for all significant litigation, analysed correspondence with regulators, and monitored the procedures followed to obtain information from third parties. We also assessed the disclosures made by the Company.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditors' report thereon. We expected that we will give the annual report after our report.



Continued - Independent auditors' Report for Investors Industrial & Properties Co. for the year ended on December 31, 2025

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information when its available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's consolidated financial reporting process.

Auditors' Responsibilities for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures



Continued - Independent auditors' Report for Investors Industrial & Properties Co. for the year ended on December 31, 2025

- that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, We are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The Company has proper accounting records which are, in all material respects, consistent with the accompanying consolidated financial statements, accordingly, we recommend approving these consolidated financial statements by the general assembly after considerate what we mentioned in the basis of the qualified opinion.

Obeidat & alsalih

Nabil M. Obeidat
License 877



Amman in
FEB 25, 2026

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Statement of consolidated financial position
as of December 31, 2025

	Note	2025 JD	2024 JD
<u>Assets</u>			
<u>Current assets</u>			
Accounts receivable - net	6	36,257,853	36,257,853
Accrued checks - net	7	3,311,213	3,311,213
Other debit balances	8	22,913	37,227
Cash on hand & at banks	9	242,178	377,953
Financial assets at fair value through income statement	10	20,100	39,388
Total current assets		39,854,257	40,023,634
<u>Non-current assets</u>			
Property, plant & equipments - net	11	2,346,300	2,407,282
Total non-current assets		2,346,300	2,407,282
Total assets		42,200,557	42,430,916
<u>Liabilities and owners' equity</u>			
<u>Current liabilities</u>			
Account payable	12	9,674,543	-
Deffered & accrued checks	13	11,310	5,180,975
Other credit balances	15	58,840	58,673
Total current liabilities		9,744,693	5,239,648
<u>Owners' equity</u>			
Capital	16	30,000,000	30,000,000
Statutory reserve	16	54,284	54,284
Retained earnings	16	2,401,580	7,136,984
Total owners' equity		32,455,864	37,191,268
Total liabilities and equity		42,200,557	42,430,916

The accompanying notes from (1) To (26) an integral part of this statement .

Investors Industrial & Properties Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of consolidated comprehensive income

for the year ended December 31, 2025

	Note	2025 JD	2024 JD
Dividends		-	46,103
Total revenues		-	46,103
Legal benefits	12	(4,500,001)	-
General & administrative expenses	17	(155,132)	(179,066)
(Losses) realized from the sale of financial assets through the income statement		-	(34,417)
Unrealized (losses) on financial assets through income statement		(19,289)	-
Depreciations	11	(60,982)	(61,131)
(Loss) for the year		(4,735,404)	(228,511)
Comprehensive income (loss) for the year		(4,735,404)	(228,511)
<u>Add: other comprehensive income items</u>			
Unrealized profits from financial assets through income statement		-	33,480
Total (comprehensive loss) for the year		(4,735,404)	(195,031)
Basic and diluted share of the year (loss)	18	(0.158)	(0.008)

The accompanying notes from (1) To (26) an integral part of this statement .

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Statement of consolidated owners' equity
for the year ended December 31, 2025

Description	Retained earnings					Total
	Capital	Statutory reserve	Realized profits	Unrealized profits *	Total retained earnings	
	JD	JD	JD	JD	JD	JD
For the year ended December 31, 2025						
Balance as of January 1, 2025	30,000,000	54,284	7,079,676	57,308	7,136,984	37,191,268
(Loss) for the year	-	-	(4,735,404)	-	(4,735,404)	(4,735,404)
Total (comprehensive loss)	-	-	(4,735,404)	-	(4,735,404)	(4,735,404)
Balance as of December 31, 2025	<u>30,000,000</u>	<u>54,284</u>	<u>2,344,272</u>	<u>57,308</u>	<u>2,401,580</u>	<u>32,455,864</u>
For the year ended December 31, 2024						
Balance as of January 1, 2024	30,000,000	-	7,308,187	23,828	7,332,015	37,386,299
(Loss) for the year	-	-	(228,511)	-	(228,511)	(228,511)
Unrealized profits from financial assets through income statement	-	-	-	33,480	33,480	33,480
Total (comprehensive loss)	-	-	(228,511)	33,480	(195,031)	(195,031)
Balance as of December 31, 2024	<u>30,000,000</u>	<u>54,284</u>	<u>7,079,676</u>	<u>57,308</u>	<u>7,136,984</u>	<u>37,191,268</u>

* According to the instructions of Securities Commission , it is prohibited to dispose fair value reserve & Unrealized retained earnings through dividends to shareholders or capitalization or loss amortization or anything else .

** According to the instructions for proving the value and disposing of the revaluation surplus for the year 2022, the change in the fair value of financial assets through income (for trading) was recorded in a separate item as unrealized profits in the statement of changes in owners' equity within the item of retained earnings, and it is prohibited to dispose of this balance.

The accompanying notes form from (1) To (26) an integral part of this statement .

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Statement of consolidated cash flows
for the year ended December 31, 2025

	Note	2025 JD	2024 JD
<u>Cash flows from operating activities</u>			
(Loss) for the year before tax		(4,735,404)	(228,511)
Realized (gains) from selling financial assets through income statement		-	34,417
Depreciations	11	60,982	61,132
(Loss) operating before change in working capital		(4,674,422)	(132,962)
<u>(Increase) decrease in current assets</u>			
Other debit balances		14,314	(9,855)
<u>Increase (decrease) in current liabilities</u>			
Account payable		9,674,543	-
Deffered & accrued checks		(5,169,665)	-
Other credit balances		167	(122,718)
Net cash-flows (used in) operating activities		(155,063)	(265,535)
<u>Cash flows from investing activities</u>			
Financial assets at fair value through income statement		19,288	569,868
Net cash provided from investing activities		19,288	569,868
Net (decrease) increase in cash balances		(135,775)	304,333
Cash on hand & at banks at beginning of the year		377,953	73,620
Cash on hand & at banks at ending of the year		242,178	377,953

The accompanying notes from (1) To (26) an integral part of this statement .

Investors Industrial & Properties Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

1- Registration and activities of the company

The **Investors Industrial & Properties Co.** was established as a public shareholding company on **August 22, 1995** with a capital of **JD 1,000,000**. As of **September 8, 2002**, the legal status of the company was transformed from a limited liability company to become a public shareholding company with a capital of **JD 15,000,000** divided into **15,000,000** shares with a nominal value of **dinar per share**. The company's general assembly, in its extraordinary meeting held during **2005**, approved an increase in the capital to become **JD 30,000,000** by offering shares for private underwriting.

Company's goals are to establish, build and plan industrial zones and cities, and invest in land development and all economic fields.

The General Assembly decided, in its (postponed) extraordinary meeting held on **May 15, 2018**, to approve the amendment of the company's name from **Investors and Arab East Industrial Real Estate Investments Company**, to become **Investors Industrial & Properties Co.**

The financial statements were approved by the board of directors at its meeting held on **FEB 25, 2026** these financial statements needs subject to the approval of the general assembly of shareholders .

2- Basis of preparation of financial statements

The financial statements of the company have been prepared in accordance to International Financial Reporting Standards .

The financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value (if exist).

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

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Notes to the consolidated financial statements

3- Basis of consolidation of the financial statements

- The consolidated financial statements include the assets, liabilities, revenues and expenses of **Investors Industrial and Real Estate Company** and a subsidiary as follows:

Company's name	Legal form	Date of control	Capital	Ownership rate	Company's share of subsidiary's profit	Investment's net book value
Al-Mashta Company for Financial Services Activities	L.L.C	JD August 1, 2023	JD 5,000	% 100	JD -	JD -

- Summary for subsidiary's assets & liabilities & revenues & profit :

Company's name	Assets	Liabilities	Revenues	Profit for the year
Al-Mashta Company for Financial Services Activities	JD 262,235	JD -	JD -	JD (52,867)

Control realized when company has ability of control the financial and operation policies for subsidiaries for obtained benefits 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 of the company and the subsidiaries for the same year are prepared using the same accounting policies followed in the **Investors Industrial & Properties Co.** (the parent company), if the subsidiaries follow accounting policies that differ from those followed in the parent company, the necessary amendments are made to the financial statements of those subsidiaries to match the accounting policies followed in the **Investors Industrial & Properties Co.** (the parent 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 .

Investors Industrial & Properties Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

4- Use of estimates

The preparation of the 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 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 comprehensive income.

5- Significant accounting policies

Changes in accounting policies

The accounting policies followed in the preparation of the financial statements for the year are consistent with those followed in the preparation of the financial statements for the year ended 31 December 2024:

The standards or new amendments that will take effect from January 1, 2025.-

The standard

Inability to exchange - (Amendments to International Accounting Standard No. 21)

Applicable date

Jan-25

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

International Financial Reporting Standard No. 18 - Presentation and Disclosure in Financial Statements

Jan-27

International Financial Reporting Standard 19 - Unlisted Subsidiaries - Disclosures
Selling or contributing assets between an investor and its subsidiary or joint venture -

Jan-27

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

In the opinion of the management, the new standards, amendments and interpretations did not have a material impact on the company during the current or future year and on the expected future transactions.

Investors Industrial & Properties Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Accounts receivable

Accounts receivable and others are stated at their net realizable value net of a provision for doubtful accounts, bad debts where written off when identified deduct of its stated provision and the collected amounts from debts which identified to revenues.

Expected credit losses

The company recognizes a provision for expected credit losses for all debt instruments that are not held at fair value through the statement of profit or loss. The expected credit losses are based on the difference between the contractual flows due in accordance with the contract and all the cash flows that the company expects to receive, it discounted when estimating the original effective interest rate. The expected cash flows include cash flows from the sale of collateral held or other credit improvements that are part of the contractual terms (if any).

The management of the company calculates the provision based on its historical experience in credit loss adjusted according to future factors of debtors and the economic environment.

Property, plant & equipments

Property, plant & equipments are recorded at cost and depreciated (**except lands**) over its estimated useful lives under the **straight line** method by using annual depreciation rates from **9% to 20%**.

An assets carrying amounts is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount, the impairment record in statement of comprehensive income.

The expected production life for assets is reviewed at end of the year, whenever there are changes between the expected life and the estimated, the depreciation method is changed to depreciate on net book value based on the remaining production life after re-estimation from the year re-estimated on.

When there are no expected economic benefits from usage, that item will be written down immediately.

Accounts payable & accrued amounts

The accounts Payable and accrued amounts are recognized upon receipt of the goods by the company, whether billed by the supplier or not.

Income tax

Accrued taxes expenses are calculated according to taxable gains in accordance to law (38) for the year **2018**, taxable gains are different from declared gains in income statement because declared gains include non-taxable revenues or non-reduction expenses at the current year but in coming years, or acceptable taxable accumulated loss, or non-taxable items or reducing for tax purposes.

Taxes are calculated according to decision tax rate in accordance with laws, systems and instructions.

Investors Industrial & Properties Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

Offsetting

Offsetting of financial assets and financial liabilities is occurred and the net amount reported in the financial statements when the rights and legally enforceable right to offset the recognized amounts and the bank intends to either settle them on a net basis , or to realize the assets and settle the liability simultaneously

Financial assets at fair value through income

The financial assets that the company purchased for the purpose of selling them in the near future and making profits from short-term market price fluctuations or trading profit margins.

These assets are recorded at fair value upon purchase (acquisition expenses are recorded in the income statement upon purchase) and are subsequently re-evaluated at fair value, and the change in fair value appears in the list of changes in equity within the balance of retained earnings, including the change in fair value resulting from differences Transferring items of non-monetary assets in foreign currencies, and in the event of selling these assets or part of them, the profits and losses resulting from that are recorded in the income statement, the distributed profits or the realized interests are recorded in the income statement.

Other revenues recognition

Other revenues are recognized upon accrual basis .

Provisions

Provisions are recognized when the company has a present legal or constructive obligation as a result of past events , it is probable that an outflow or resource will be required to settle the obligation , and a reliable estimate of the amount can be made . Where the company expect a provision to be reimbursed , for example under an insurance contract , the reimbursed is recognized as a separate asset but only when the reimbursement is virtually certain .

Foreign currency translation

Foreign currency transactions are translated into Jordanian Dinars at the exchange rates prevailing at the date of transaction . Assets and liabilities expressed in foreign currencies are translated into Jordanian Dinars at the exchange rates prevailing as at the balance sheet date . Exchange differences arising from these translations are included in the statement of income .

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Notes to the consolidated financial statements

6- Accounts receivable - net

A. This item consists of the following :

	2025	2024
	JD	JD
Middle East Complex Company (6B)	9,672,165	9,672,165
Greater Amman Municipality	7,867	7,867
United Arab Investors Company (6C)	23,571,213	23,571,213
United Group Holding Company (6D)	2,973,994	2,973,994
Nabeel Yousif Barakat (6E)	1,185,593	1,185,593
Total	37,410,832	37,410,832
Deduct: expected credit losses (6 F)	(1,152,979)	(1,152,979)
Net	36,257,853	36,257,853

B. The company has recorded the above amount as an amount due from Middle East Complex Company, which represents the value of the mortgage bonds executed by the Commercial Bank during 2013 on plots of land (numbers 71 and 93, Basin 14, Al-Bisharat from the land of Quneitra) in favor of the debtor, Middle East Complex Company..

During the year 2018, the company filed a lawsuit under No. 341/2018 at the Court of First Instance against the Middle East Complex Company, and the decision was issued in favor of the company by ruling it an amount of 9,065,260 dinars, in addition to fees, expenses and legal interest.

On April 5, 2018, a precautionary attachment was placed on the movable and immovable funds of the Middle East Complex Company, up to the amount adjudicated in favor of the Industrial and Real Estate Investors Company. The decision was appealed, and the Court of Appeal decided to reject the appeal submitted by the Middle East Complex Company. The appealed decision was upheld, and at the stage of cassation, the case was returned to the Court of Appeal to discuss a legal point, and on December 29, 2021, the Court of Appeal ruled in Case No. 9763/2021 to reject the appeal as subject matter submitted by the Middle East Complex for Engineering, Electronic and Heavy Industries Public Shareholding Company Ltd and upheld the decision issued by the West Amman Court of First Instance issued in favor of the Industrial and Real Estate Investors Company, by obliging the Middle East Complex Company to pay the claimed amount of 9,065,260 dinars, fees, legal expenses, attorney's fees, and fixing the precautionary attachment, and the East Complex Company submitted Al-Awsat filed a cassation against the aforementioned decision, and the company submitted its answer and it is still under consideration before the Court of Cassation under No. 556/2022, and the decision was ratified in appeal and in cassation in favor of the Industrial and Real Estate Investors Company, and the decision became final, and an executive lawsuit was registered Under the number Upon the execution of the Amman Court of First Instance for the purposes of execution on the funds of the convicted person and the collection of the rights of the company, a decision was issued to seize the company's funds and it is still under implementation.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

The Middle East Group Company filed the primary civil lawsuit No. 2022/6072, which has been registered since 2020. The competent court issued a decision to suspend proceedings until a final judgment is made in case No. 2018/341, which was filed by the company against the Middle East Group Company. The suspension decision was issued for both appeal and cassation. Following the finalization of judgment No. 2018/341, the case was re-registered to continue proceedings. The company submitted a request and a response to the lawsuit, and an appeal was filed against the decision to include a second party, as the lawsuit requires a response from the outset due to the res judicata principle. The matter is still under consideration on appeal.

- D. The company obtained a promissory note worth 1,000,000 dinars as a penalty clause stipulated in the signed agreement. The company filed an enforcement lawsuit to collect the value of the aforementioned promissory notes totaling 4,000,000 dinars, and a ruling was issued in favor of the company to impose a precautionary seizure on the debtor. The ruling became final, and the liquidator of United Group Holding Company was provided with the decision for implementation, with a value of 6,319,555 including legal interest, fees, and expenses.
- E. The plaintiff Nabil Barakat has filed the primary civil lawsuit No. 2021/1808 at the Amman First Instance Court, concerning a claim for legal interest on the amount claimed in lawsuit No. 2020/1173, which is pending before the court of first instance.
- F. The provision of JD 1,152,979 represents the value of the provision allocated to a portion of the liability of United Arab Investors Company only.

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Notes to the consolidated financial statements

7- Accrued checks - net

A. This item consists of the following :

	2025	2024
	JD	JD
Checks due - Arab Real Estate Development Company (7B)	10,641,273	10,641,273
Checks due - Others	831,940	831,940
Total	11,473,213	11,473,213
Deduct: expected credit losses (7C)	(8,162,000)	(8,162,000)
Net	3,311,213	3,311,213

B. Accrued checks represent checks received from Al-Arab Real Estate Development Company (a previously related company) as a result of the sale of lands in Al-Mashta Industrial City project.

During the years 2010 and 2011, the company returned an area of 586 dunums of the lands of Al-Mashta Industrial City, which the company sold during 2008 to the Arab Real Estate Development Company, and thus the collection checks were reduced by an amount of JD 19,722,694.

Al-Arab Real Estate Development Company has filed a preliminary human rights lawsuit No. 594/2019, the subject of which is an accounting lawsuit before the Amman Court of First Instance, and it became under No. 2020/988, and its subject is an accounting procedure, termination of an agreement and restoring the situation to what it was, and an experience report was received in favor of the company that includes that (the defendant Industrial and Real Estate Investors Company) has rights of more than 19 million dinars in the hands of the plaintiff (Al-Arab Real Estate Development Company) and the judgment has been For the benefit of the company with this value according to the decision issued in the initial lawsuit No. 226/2023, which is under implementation.

C. The expected credit losses for the accrued checks represent the component amount of JD 8,162,000 against the risks of collecting checks received from Al-Arab Real Estate Development Company only.

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8- Other debit balances

This item consists of the following :

	2025	2024
	JD	JD
Refundable deposits	15,525	15,525
Due to others	3,138	7,897
Prepaid expenses	4,250	13,805
Total	22,913	37,227

9- Cash on hand & at banks

This item consists of the following :

	2025	2024
	JD	JD
Cash on hand	242,119	-
Current accounts at banks	59	377,953
Total	242,178	377,953

10- Financial assets at fair value through income statement

A- This item consists of the following :

	2025	2024
	JD	JD
<u>National</u>		
<u>Public shareholding companies (listed)</u>		
Financial assets portfolio	20,100	39,388
Fair value	20,100	39,388

B- The executive seizure was imposed on the shares owned by the subsidiary company, totaling 57,269 shares, by the Securities Depository Center on July 29, 2025, in favor of Case No. 2019/19295 Execution Beginning Amman.

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11- Property, plant & equipments - net

A. This item consists of the following :

	<u>Lands *</u>	<u>Buildings *</u>	<u>Vehicles</u>	<u>Machines and equipments</u>	<u>Furnitures & fixtures</u>	<u>Total</u>
	JD	JD	JD	JD	JD	JD
Cost						
Balance ending of the year	72,682	2,944,132	20,500	2,308	3,056	3,042,678
Accumulated depreciations						
Balance beginning of the year	-	611,711	20,500	1,405	1,780	635,396
Depreciation for the year	-	60,336	-	154	492	60,982
Balance ending of the year	-	672,047	20,500	1,559	2,272	696,378
Book value as of December 31, 2025	72,682	2,272,085	-	749	784	2,346,300
Book value as of December 31, 2024	72,682	2,332,421	-	903	1,276	2,407,282

* The company's lands are represented in plot No. 48, Basin No. 16 Al-Taher, south of Amman, Quneitra, with an area of 10,757 square meters (and the buildings built on it). It is reserved for the courts, the Water Authority, the Ministry of Finance, the Securities Commission, the Social Security Corporation, and the Income and Sales Tax Department.

The cost of fully depreciated property and equipment that is still in use is JD 20,500 as of December 31, 2025.

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12- Account payable

A. This item consists of the following :

	2025	2024
	JD	JD
Tameer Investments Company (12B)	9,674,543	-
Total	9,674,543	-

B- Tameer Investment Company filed the primary civil lawsuit No. (3660/2012) to claim bank checks worth (4,833,333 dinars) and obtained a default judgment against Al-Mustathmeroon Industrial and Real Estate Company, in addition to fees, expenses, attorney's fees, and legal interest from the date the checks were presented until full payment. Al-Mustathmeroon Industrial and Real Estate Company took the initiative to file an appeal against the judgment decision, which was registered under No. 22960/2019 and then registered under the appeal after cassation No. (13200/2022). A decision to reject the appeal was issued, and a cassation was filed against the judgment decision. A decision to reject the cassation was issued, and the case is enforced at the Execution Department of Amman Court of First Instance, and a decision was issued to seize the company's movable and immovable assets within the limits of the awarded

13- Deffered & accrued checks

This item consists of the following :

	2025	2024
	JD	JD
Tameer Investments Company (13B)	-	5,166,665
Others	14,310	14,310
Total	14,310	5,180,975

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14- Income tax

A clearance and clearance was obtained from the Income and Sales Tax Department for the years from 1997 to 2021, the self-assessment statement for 2022 and 2023 and 2024 has been submitted and has not yet been reviewed.

15- Other credit balances

This item consists of the following :

	2025	2024
	JD	JD
Accrued expenses		
Due to social security	36,000	36,000
Due to income tax	-	560
Due to shareholders	-	583
Employees debts	19,994	19,994
Others	926	926
Total	1,920	610
	58,840	58,673

16- Owners' equity

- Capital

Declared & Paid capital amounted of JD 30,000,000 distributed on 30,000,000 shares, of Nominal value for each share of one JD .

- Statutory reserve

This item represents what has been transferred from the profits of previous years by 10% of the annual profits, and may not be distributed to shareholders, and the General Assembly of Shareholders, after exhausting other reserves, may decide in an extraordinary meeting to extinguish its losses from the amounts accumulated in the compulsory reserve account, provided that it is rebuilt in accordance with the law.

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- Retained earnings

The movement of accumulated (loss) during the year as follow :

	2025	2024
	JD	JD
Balance at beginning of the year	7,136,984	7,332,015
(Loss) for the year	(4,735,404)	(195,031)
Balance at ending of the year	2,401,580	7,136,984

17- General & administrative expenses

This item consists of the following :

	2025	2024
	JD	
Professional fees	26,270	49,920
Fees & licenses & subscriptions	11,644	25,089
Salaries & wages	31,200	31,200
Company's share in social security	4,446	4,446
Rent	8,500	8,500
Stationary & printing	236	472
Electricity	1,244	1,361
Postage & telecommunication	973	1,088
Entertainmet & cleaning	3,366	2,977
Maintenance	264	119
Cases fees	36,642	23,261
Others	347	633
Board of directors transportation	30,000	30,000
Total	155,132	179,066

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18- Basic and diluted earning per share

This item consists of the following :

	2025	2024
	JD	JD
(Loss) for the year	(4,735,404)	(228,511)
Weighted average shares (share)	30,000,000	30,000,000
Basic and diluted share of the year (loss)	(0.158)	(0.008)

The reduced share of the profit (loss) of the year is equal to the basic share of the profit (loss) of the year.

19- Related parties transactions

Realated parties include key shareholders , key management personnel , key managers , associates and subsidiaries and controlled companies . The company's management has approved the pricing policies and terms of transactions with related parties.

Wages , allowances and other benefits for senior excutive managements :

	2025	2024
	JD	JD
Wages & other benefits	61,200	65,646

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20- Legal situation

A. Cases filed by third parties against the company

The primary civil rights case No. 2019/594 filed by Arab Real Estate Development Company concerns an accounting lawsuit at the Amman Court of First Instance. It became case No. 2020/988 concerning an accounting procedure, the annulment of an agreement, and restoring the situation to what it was. The case is still under consideration at the first-instance court. An expert report submitted for the company's interest stated that (the defendant, Industrial and Real Estate Investors Company) has rights exceeding 19 million dinars owed by the plaintiff (Arab Real Estate Development Company). On May 8, 2022, a decision was issued rejecting the plaintiff's lawsuit and ordering it to bear the fees and expenses. The judgment has acquired finality.

Lawsuit No. (2591/2016) at the Amman Rights Court was filed by the plaintiff, Amman Stock Exchange, claiming an amount of 54,000 dinars. The decision issued against the company was appealed, and the enforcement procedures were suspended until the judgment became final. A decision was issued by the Court of Appeals in Appeal Case No. 13464/2022 to annul the decision and rule in favor of an amount of 36,500 dinars, including fees, expenses, attorney fees, and legal interest on this amount, in addition to legal interest on the amount of 18,000 dinars from the date of filing the lawsuit until full payment. An appeal against the Court of Appeals' decision has been submitted and is still under consideration.

Civil Case No. 1808/2021, Amman Court of First Instance, concerns a financial claim of 1,175,000 Jordanian Dinars by the plaintiff, Nabil Barakat, for legal interest. A judgment was issued obligating the company to pay interest only on outstanding payments up to the date the lawsuit was filed. The Court of Appeal accepted the company's appeal and amended the awarded amount, calculating interest on 295,000 Jordanian Dinars from March 1, 2020, until the date of payment. The plaintiff's appeal was rejected. Both parties filed appeals against the Court of Appeal's decision. Subsequently, on June 30, 2025, the Court of Cassation accepted our appeal and overturned the lower court's decision regarding the amount on which interest was calculated.

Taameer Investments Company filed the initial civil lawsuit No. 13695/2024 to claim the sum of 180,000 dinars. A decision was issued by the Court of First Instance accepting the request for the statute of limitations and dismissing the plaintiff's claim and including the fees, expenses and attorney's fees. The decision was upheld on appeal and the plaintiff filed an appeal against the decision and it is still under consideration before the Honorable Court of Cassation..

Taameer Investments Company filed civil lawsuit No. 1113/2025 claiming the sum of 171,095 dinars. A decision was issued obligating the company to pay the claimed amount, including fees, expenses, attorney's fees, and legal interest. An appeal was filed against the judgment and is still pending before the esteemed Court of Appeal..

The civil conciliation lawsuits No. 9412/2011 (under execution No. 8579/2011/S, Amman Execution Department) are a financial claim for 5800 dinars, and the civil conciliation lawsuit No. 1674/2012 (under execution No. 14743/2013/S, Amman Execution Department) are a financial claim for 5500 dinars. These lawsuits are under settlement.

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B. Cases filed by the company against third parties

civil Case No. 2309/2018, filed against Arab Real Estate Development Company and Bashar Al-Zoubi, and registered after its termination under No. 10784/2023, resulted in a ruling obligating Arab Real Estate Development Company and Haitham Al-Dahleh to pay the claimed amount of 669,063 dinars. The case against Bashar Al-Zoubi was dismissed. Both Arab Real Estate Development Company and Haitham Al-Dahleh filed appeals, which were rejected. Both Haitham Al-Dahleh and Arab Real Estate Development Company then filed appeals to the Court of Cassation, which also rejected both appeals. Therefore, the ruling is final and will be enforced after its official registration. Civil Case No. 3095/2019, registered under No. 7459/2020 at the Amman Court of First Instance, was filed by the company against Arab Real Estate Development Company, Bashar Al-Zoubi, Haitham Al-Dahleh, and Emad Abdel-Hadi, seeking 13,546,382 dinars. A ruling was issued..." The court ordered the dismissal of the case against the remaining defendants, and the Court of Cassation upheld the decision, making it final against Al Arab Real Estate Development Company. The case was registered as an enforcement matter and remains in effect. The company filed Civil Case No. 3393/2020 before the Amman Court of First Instance against Taameer Investments Company, seeking to prevent a claim for the value of checks totaling 4,833,333 Jordanian Dinars. The Court of First Instance issued a decision preventing the claim. Taameer Investments Company appealed, and the Court of Appeal issued a decision overturning the lower court's ruling and dismissing the case against the plaintiff, Investors Industrial and Real Estate Company, under Appeal Decision No. 12062/2023. An appeal was filed against the appellate court's decision, and the appeal was accepted. The case was remanded to the Court of Appeal, which issued a decision overturning the lower court's decision and dismissing the case. This decision was upheld by the Court of Cassation and is now final. The company filed a criminal complaint No. Case No. 135/2021, concerning the exploitation of public office by Hassan Al-Bitar and Amjad Qutaishat, was initially dismissed. This decision was upheld on appeal, and a further appeal was filed. The Court of Cassation issued a decision overturning the appealed decision and remanding the case to the Court of Appeal. A conviction was subsequently issued, and Amjad Qutaishat filed an appeal. This appeal was also overturned and remains pending before the Court of Appeal under case number 3961/2025. A decision was issued overturning the initial ruling and convicting Amjad of negligence in his official duties. The Court of Cassation issued decision No. 2454/2025 overturning this decision, and the case was remanded to the Court of Appeal under case number 9728/2025. The Court of Appeal accepted the prosecution's appeal and simultaneously amended the charge to negligence in public office duties, dismissing the offense under a general amnesty. The company filed civil lawsuit No. 226/2023 against Arab Real Estate Development Company, seeking 19,500,000 dinars. Based on the experience gained in the lawsuit filed by Arab Real Estate Development Company No. 988/2020 to prevent a claim, noting that this claim included the value of the checks, a decision was issued in favor of Investors Industrial Company obligating Arab Company to pay 19,500,000 dinars. This was registered as an execution lawsuit No. 5894/2024 and is still pending execution. The company filed the initial civil lawsuit No. 1691/2023 against Taameer Investments Company, in addition

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The initial civil case No. 2019/3095, which became No. 2020/7459 at the Amman Court of First Instance, against Arab Real Estate Development Company, Bashar Al-Zoubi, Haitham Al-Dahleh, and Imad Abdulhadi, to demand the remaining checks issued by them amounting to 13,546,382 dinars, is still pending before the Court of First Instance. A decision was issued in favor of Investors Industrial and Real Estate Company, which includes obligating the defendant jointly and severally to pay the claimed amount of 13,546,382 dinars, fees, expenses, attorney's fees, and legal interest. The defendant appealed the decision, and it was given the appeal number 2022/1409, where a decision was issued to dismiss the case due to the statute of limitations. The judgment decision was appealed, and the case is still pending before the Court of Cassation.

In 2018, the company filed lawsuit No. 2018/341 with the Court of First Instance against Middle East Complex Company. The court ruled in favor of the company, awarding it 9,065,260 Jordanian Dinars, plus fees, expenses, and legal interest. On April 5, 2018, a precautionary attachment was placed on the movable and immovable assets of Middle East Complex Company up to the amount awarded to Investors Industrial and Real Estate Company. The company appealed the decision, and the Court of Appeal rejected the appeal filed by Middle East Complex Company and upheld the original ruling. At the Court of Cassation stage, the case was returned to the Court of Appeal to examine a legal point. On December 29, 2021, the Court of Appeal, in case No. 2021/9763, dismissed the appeal on its merits filed by Middle East Complex for Engineering, Electronic, and Heavy Industries, a public limited company, and upheld the decision issued by the West Amman Court of First Instance in favor of Investors Industrial and Real Estate Company, obligating Middle East Complex Company to pay the claimed amount. 9,065,260 dinars, legal fees and expenses, attorney's fees, and confirmation of the precautionary attachment. The Middle East Complex Company appealed the aforementioned decision, and the company submitted its response, which is still under consideration before the Court of Cassation under number 2022/556. The decision was upheld on appeal and cassation in favor of the Industrial and Real Estate Investors Company, and the decision became final. An execution case was registered under number 2022/2523 with the Execution Department of the Amman Court of First Instance for the purposes of execution by attaching the assets of the convicted party and collecting the company's rights in the amount of 12,715,764 dinars.

The civil case No. 2020/3393 before the Amman Court of First Instance against Taameer Investments Company concerns the prevention of a claim for the value of checks amounting to 4,833,333 dinars, which represent uncashed checks. The case is still pending. The company had previously filed a separate complaint regarding these checks and the amounts that were cashed. The complaint was under consideration by the Amman Public Prosecutor under No. 2019/10558, concerning abuse of office and crimes related to public office. The Amman Public Prosecutor decided to refer the case to the Public Prosecutor of the Integrity and Anti-Corruption Commission to be joined with investigative case No. 2019/282.

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The initial case No. 2012/12300 against a related party (formerly) and its subject is a check without sufficient funds in the amount of 831,940 dinars that was issued to the order of the Industrial and Real Estate Investors Company on August 31, 2011 and was not cashed. The decision was issued to convict the defendant and imprison him for one year on 9/30/2012.

There are also three cases filed by the company against third parties, of undetermined value, concerning functional investment, and these cases are still pending before the competent courts. Cassation

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21- Sectors classification

The company has several sectors, as shown below, which are strategic sectors in the company. Strategic divisions offer different products and services, and are managed separately because they require different technical and marketing strategies.

Information on each segment's results is included in the report below. Performance is measured based on segment profit before tax, as received by internal management reports that are reviewed by the company's management. Segment profit is used to measure performance as management believes that this information is the most important in evaluating the results of some segments related to other entities that operate within these segments.

When providing information on a geographical basis, segment revenue depends on the geographical location of customers, and segment assets depend on the geographical location of assets.

The company's operating sectors include industrial, investment and other activities.
The company carries out its activities within the Hashemite Kingdom of Jordan only.

	2025			
	<u>Main activity</u> JD	<u>Investments</u> JD	<u>Others</u> JD	<u>Total</u> JD
Revenues	-	46,103	-	46,103
<u>Assets & liabilities</u>				
Assets	42,013,575	39,388	377,953	42,430,916
Liabilities	-	-	5,239,648	5,239,648
<u>Other sectors informations</u>				
Depreciations	-	-	61,132	61,132

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	2024			
	<u>Main activity</u>	<u>Investments</u>	<u>Others</u>	<u>Total</u>
	JD	JD	JD	JD
Revenues	-	46,103	-	46,103
<u>Assets & liabilities</u>				
Assets	42,013,575	39,388	377,953	42,430,916
Liabilities	-	-	5,239,648	5,239,648
<u>Other sectors informations</u>				
Depreciations	-	-	61,132	61,132

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22- Assets & liabilities accrual analysis

The following table shows the analysis of assets and liabilities according to the expected period of their recovery or settlement:

	2025		
	Until 1 year	More than 1	Total
	JD	year	JD
JD	JD	JD	JD
Assets			
Current assets			
Accounts receivable - net	36,257,853	-	36,257,853
Accrued checks - net	3,311,213	-	3,311,213
Other debit balances	22,913	-	22,913
Cash on hand & at banks	242,178	-	242,178
Financial assets at fair value through income statement	20,100	-	20,100
Total current assets	39,854,257	-	39,854,257
Non-current assets			
Property, plant & equipments - net	-	2,346,300	2,346,300
Total non-current assets	-	2,346,300	2,346,300
Total assets	39,854,257	2,346,300	42,200,557
Current liabilities			
Account payable	9,674,543	-	9,674,543
Deffered & accrued checks	11,310	-	11,310
Other credit balances	58,840	-	58,840
Total current liabilities	9,744,693	-	9,744,693
Net	30,109,564	2,346,300	32,455,864
	2024		
	Until 1 year	More than 1	Total
	JD	year	JD
JD	JD	JD	JD
Assets			
Current assets			
Accounts receivable - net	36,257,853	-	36,257,853
Accrued checks - net	3,311,213	-	3,311,213
Other debit balances	37,227	-	37,227
Cash on hand & at banks	377,953	-	377,953
Financial assets at fair value through income statement	39,388	-	39,388
Total current assets	40,023,634	-	40,023,634
Non-current assets			
Property, plant & equipments - net	-	2,404,282	2,407,282
Total non-current assets	-	2,404,282	2,407,282
Total assets	40,023,634	2,404,282	42,430,916
Current liabilities			
Deffered & accrued checks	5,180,975	-	5,180,975
Income tax provision	-	-	-
Other credit balances	58,673	-	58,673
Total current liabilities	5,239,648	-	5,239,648
Net	34,783,986	2,404,282	37,191,268

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23- Risk management

Interest price risk

Company is not facing interest price risks on its assets and liabilities because there is no deposits at banks or facilities .

Liquidity risks

Liquidity risks represents of inability making sure of facilities availability to performance its obligations in due dated , company doesn't face these risks .

The following schedule summarizes distribution of financial liabilities (non-discounted) as of **December 31, 2025** based on remaining period for contractual entitlement :

2025			
	Less than 3 months	From 3 months to 1 year	From 1 to 5 years
	JD	JD	JD
Deffered & accrued checks	11,310	-	-
Other credit balances	58,840	-	-
Total	70,150	-	-

2024			
	Less than 3 months	From 3 months to 1 year	From 1 to 5 years
	JD	JD	JD
Deffered & accrued checks	5,177,975	3,000	-
Other credit balances	58,673	-	-
Total	5,236,648	3,000	-

The company manages liquidity risk by maintaining reserves and continuous monitoring of actual cash flows and matching the maturities of financial assets with financial liabilities.

Liquidity as of financial statements as follows :

	2025	2024
	JD	JD
Current assets	40,023,634	39,854,257
Current liabilities	(5,239,648)	(9,744,693)
Working Capital	34,783,986	30,109,564

- Credit risk

Credit risk is the risk that may result from debtors' failure or inability to meet their obligations to the company.

The company is not exposed to credit risk where it doesn't deal with dissolvment, and the company keeps the balances and deposits with leading banking institutions.

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Currencies risks

Most of company's transactions was in Jordanoan Dinars , so the effect of currencies risks is not material to financial statements .

24 Subsequent events

There are no subsequent events may have material affects to financial position .

25- Capital management

Main objective of capital management is to insure keeping capital ratio appropriate to support company's activity and maximizing Shareholders equity .

Company managing capital structure and making needs adjustments according to ganges in work conditions ,the company structuring capital by decrease it because of no needs for this amount currently .

The items include in capital structure represents of paid capital & statutory reserve & retained earnings totaling of JD **32,455,864** as of **December 31, 2025** opposite of JD **37,191,268** as of **December 31, 2024**.

26- Comparative figures

Some of the comparative figures have been reclassified to suit the classification of the current fiscal year figures. The reclassification and did not result in any impact on the profit or property rights of the previous year.