Salam International Transport and Trading Company
(Public Shareholding Limited Company)
And it's Subsidiaries (The Group)
Aqaba Special Economic Zone - 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

Salam International Transport and Trading Company
Public Shareholding Limited Company
And it's Subsidiaries (The Group)
Aqaba Special Economic Zone - Jordan

For the Nine Months Ended September 30, 2026

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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
Salam International Transport and Trading Company
Public Shareholding Limited Company
And it's Subsidiaries (The Group)
Aqaba Special Economic Zone - Jordan

We have reviewed the accompanying condensed consolidated interim statement of financial position of **Salam International Transport and Trading 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 owners' 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

Except for what is described in the below basis for qualified conclusion paragraph, 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.

Basis for Qualified Conclusion

- The condensed consolidated interim financial information includes note (10) - "Projects Under Construction", amounts related to Dead Sea project in amount of JD (1.7) million, which is shown indicators of impairment. The management has not determined if the recoverable amount was at least equal to its book value. Besides, there are accounts payable related to the same project in amount of JD (1.4) million, which we were unable to obtain sufficient appropriate evidence regarding these balances from the relevant parties; accordingly, we were unable to determine whether any adjustments were necessary to aforementioned items within the condensed consolidated interim financial information.

Qualified Conclusion

Based on our review and except for the possible effects of what is mentioned in the basis for qualified conclusion paragraph above, 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 Matter

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.

Emphasis of Matter Paragraph

Without further qualification of our conclusion, we would like to draw attention to the following:

- As indicated in note (11) - "Lands Under Exploitation and Development" which represent lands owned by the group and the related development cost have been incurred under agreement signed with National Resources Investment and Development Corporation (Maward). As of September 30, 2026 the legal title remains with Maward and has not yet been transferred into the Group's subsidiaries, as the title transfer is conditional upon either; the completion of agreed development projects under Maward agreement or the assignment of lands plots to third parties, in each case within the timelines specified in those agreements.

Certified Auditors

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

Ibrahim Al-Khatib
License No. (684)

Amman - Jordan
October 29, 2026

Salam International Transport and Trading 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)
		JD	JD
Assets			
Current assets			
Cash and cash equivalents	6	1,855,544	1,459,681
Accounts receivable	7	1,615,727	1,327,541
Due from related parties	12	1,417,199	1,407,964
Commercial units available for sale		117,824	117,824
Checks under collection and notes receivable maturing during one year		181,561	51,707
Financial assets at fair value through statement of profit or loss		10,425	10,325
Inventory		154,409	98,883
Other debit balances	8	510,766	449,610
Total current assets		**5,863,455**	**4,923,535**
Non-current assets			
Checks under collection and notes receivable maturing in more than one year		13,710	14,714
Financial assets at fair value through other comprehensive income		1,587,208	1,041,042
Investment property		4,202,030	4,249,615
Investments in associate companies	9	19,179,164	18,311,048
Projects under construction	10	1,429,448	1,429,448
Lands under exploitation and development	11	5,327,323	5,648,817
Advances on the purchase of property and equipment		522,000	-
Property and equipment		558,089	687,761
Right of use assets		145,557	164,008
Total non-current assets		**32,964,529**	**31,546,453**
Total assets		**38,827,984**	**36,469,988**
Liabilities and owners' equity			
Liabilities			
Current liabilities			
Banks overdraft	13	-	31,404
Accounts payable		2,705,254	2,618,083
Due to related parties - short term	12	239,064	504,021
Lease liabilities maturing during the period / year		28,037	28,037
Deferred checks and notes payable		8,966	7,710
Income tax provision	15	50,948	53,463
Other credit balances	14	1,232,593	376,734
Total current liabilities		**4,264,862**	**3,619,452**
Non-current liabilities			
Due to related parties - long term	12	3,971,446	3,991,373
Lease liabilities maturing in more than one year		119,755	139,407
Total non-current liabilities		**4,091,201**	**4,130,780**
Total liabilities		**8,356,063**	**7,750,232**
Owners' equity			
Paid up capital	1	18,000,000	18,000,000
Share discount		(1,349,998)	(1,349,998)
Statutory reserve		513,108	513,108
Fair value reserve for financial assets at fair value		689,693	466,348
Retained earnings		9,221,876	7,771,283
Total shareholders' equity		**27,074,679**	**25,400,741**
Non-controlling interests		3,397,242	3,319,015
Total owners' equity		**30,471,921**	**28,719,756**
Total liabilities and owners' equity		**38,827,984**	**36,469,988**

The accompanying notes on pages from (6) to (20) are an integral part of this condensed consolidated interim financial information.

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

General Manager **Financial Manager**

Salam International Transport and Trading 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 September 30,		For the Nine Months Ended September 30,	
		2026 (Reviewed not Audited)	2025 (Reviewed not Audited)	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
		JD	JD	JD	JD
Revenue		1,648,233	1,260,698	4,527,318	3,717,324
Cost of revenue		(1,378,316)	(1,100,159)	(3,783,101)	(3,292,261)
Gross profit		**269,917**	**160,539**	**744,217**	**425,063**
Administrative and general expenses		(195,106)	(210,937)	(602,618)	(606,782)
Depreciation expense of property and equipment		(22,777)	(20,516)	(62,583)	(60,085)
Right of use assets depreciation		(6,151)	(6,151)	(18,451)	(18,451)
Finance expenses (discounting lease contracts)		(1,867)	(949)	(2,848)	(2,848)
Marketing expenses		(4,192)	(2,900)	(6,872)	(7,143)
Company's share from results of associate companies	9	666,586	565,682	2,004,080	1,412,380
Gains from sale of subsidiary		-	-	262,660	-
Gains (losses) from revaluation of financial assets at fair value through profit or loss		541	(96)	100	299
Other revenues - net		16,084	33,508	81,165	165,959
Profit for the period before tax		**723,035**	**518,180**	**2,398,850**	**1,308,392**
Income tax and national contribution expense for the period	15	(12,780)	-	(19,780)	-
Income tax and national contribution expense for previous years		-	-	-	(7,804)
Profit for the period		**710,255**	**518,180**	**2,379,070**	**1,300,588**
Attributable to:					
The company's shareholders		685,146	500,674	2,326,832	1,284,355
Non-controlling interests		25,109	17,506	52,238	16,233
		710,255	**518,180**	**2,379,070**	**1,300,588**
Earnings per share for the period attributable to the company's shareholders	18	**0.038**	**0.028**	**0.129**	**0.071**
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		124,153	34,954	151,605	116,679
Change in fair value of financial assets at fair value through other comprehensive income (Associate Company)	9	131,012	-	126,922	-
Gains on sale of financial assets at fair value through other comprehensive income - (Associate Company)	9	58,632	-	58,632	-
Total comprehensive income for the period		**1,024,052**	**553,134**	**2,716,229**	**1,417,267**
Total comprehensive income Attributable to:					
The company's shareholders		998,943	535,628	2,663,991	1,401,034
Non-controlling interests		25,109	17,506	52,238	16,233
		1,024,052	**553,134**	**2,716,229**	**1,417,267**

The accompanying notes on pages from (6) to (20) are an integral part of this condensed consolidated interim financial information.

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

General Manager **Financial Manager**

Salam International Transport and Trading Company
Public Shareholding Limited Company
And it's Subsidiaries (The Group)

Condensed Consolidated Interim Statement of Changes in Owner's Equity

	Paid up capital	Share discount	Statutory reserve	Fair value reserve for financial assets at fair value	Retained earnings			Total shareholders' equity	Non-controlling interests	Total owners equity
					Realized profits	Unrealized profits*	Total retained earnings			
	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD
For the Nine Months Ended September 30, 2026 (Reviewed not audited)										
Balance as at January 1, 2026	18,000,000	(1,349,998)	513,108	466,348	5,853,914	1,917,369	7,771,283	25,400,741	3,319,015	28,719,756
Prior years adjustments	-	-	-	-	(90,053)	-	(90,053)	(90,053)	(50)	(90,103)
Profit for the period	-	-	-	-	2,326,732	100	2,326,832	2,326,832	52,238	2,379,070
Comprehensive income items	-	-	-	151,605	-	-	-	151,605	17,728	169,333
Comprehensive income items - (Associate Companies)	-	-	-	126,922	-	-	-	126,922	-	126,922
Realized gains on sale of financial assets at fair value through other comprehensive income - (Associate Companies)	-	-	-	(55,182)	113,814	-	113,814	58,632	-	58,632
Dividends distributed **	-	-	-	-	(900,000)	-	(900,000)	(900,000)	-	(900,000)
Dividends distributed - subsidiary company	-	-	-	-	-	-	-	-	(137,484)	(137,484)
Amortization accumulated losses from partner account - subsidiary company	-	-	-	-	-	-	-	-	145,795	145,795
Balance as of September 30, 2026	**18,000,000**	**(1,349,998)**	**513,108**	**689,693**	**7,304,407**	**1,917,469**	**9,221,876**	**27,074,679**	**3,397,242**	**30,471,921**
For the Nine Months Ended September 30, 2025 (Reviewed not audited)										
Balance as at January 1, 2025	18,000,000	(1,349,998)	318,176	(325,043)	4,420,393	1,916,609	6,337,002	22,980,137	3,336,629	26,316,766
Prior years adjustments	-	-	-	-	1,133	-	1,133	1,133	2,113	3,246
Profit for the period	-	-	-	-	1,284,056	299	1,284,355	1,284,355	16,233	1,300,588
Comprehensive income items	-	-	-	116,679	-	-	-	116,679	-	116,679
Balance as of September 30, 2025	**18,000,000**	**(1,349,998)**	**318,176**	**(208,364)**	**5,705,582**	**1,916,908**	**7,622,490**	**24,382,304**	**3,354,975**	**27,737,279**

- An amount equivalent to the negative balance of financial assets revaluation reserve is restricted from retained earnings according to the Jordan Securities Exchange Commission's instructions.

* According to the instructions "Recognizing the fair value and the disposition of the revaluation surplus for the year 2022" it's prohibited to distribute or capitalize the unrealized profits arising from the fair value differences.

** The General Assembly of Shareholders, in its meeting held on April 26, 2026, has approved to distributed cash dividends to shareholders in amount of JD (900,000) which is representing 5% of the capital.

The accompanying notes on pages from (6) to (20) are an integral part of this condensed consolidated interim financial information.

Salam International Transport and Trading 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		2,398,850	1,308,392
Adjustments:-			
Depreciation		116,678	129,935
Right of use assets depreciation		18,451	18,451
Finance expenses (discounting lease contracts)		2,848	2,848
Company's share from results of associate companies	9	(2,004,080)	(1,412,380)
Gains from sale of lands		(199,926)	(58,427)
Gains from sale of subsidiary		(262,660)	-
Losses (Gains) from sale of property and equipment		1,062	(91,096)
Gains from revaluation of financial assets at fair value through statement of profit or loss		(100)	(299)
Prior years adjustments		(90,053)	3,246
Operating loss before changes in working capital items		**(18,930)**	**(99,330)**
Change in:			
Accounts receivable	7	(288,186)	(318,354)
Checks under collection and notes receivable		(128,850)	15,205
Inventory		(55,526)	(9,450)
Other debit balances	8	(61,156)	(76,687)
Accounts payable		87,171	45,192
Other credit balances	14	855,859	10,503
Proceeds from sale of lands		521,420	101,656
Cash flows from (used in) operating activities		**911,802**	**(331,265)**
Income tax and national contribution paid	15	(22,295)	(16,650)
Income tax paid for previous years		-	(7,804)
Net Cash flows from (used in) operating activities		**889,507**	**(355,719)**
Cash flows from investing activities			
Dividends distributed from associate companies	9	1,321,518	1,288,638
Paid for development cost of Mada'en Al-Shorouq lands		-	(1,345)
Proceed from sale of property and equipment		4,876	140,351
Advances on the purchase of property and equipment		(522,000)	-
Paid for purchase of property and equipment		(150,699)	(67,710)
Proceed from sale of subsidiary		468,000	-
Net proceeds from disposal and purchase of financial assets at fair value through other comprehensive income		(394,561)	100,000
Net cash flows from investing activities		**727,134**	**1,459,934**
Cash flows from financing activities			
Deferred checks and notes payable		1,256	(7,499)
Paid from lease liabilities		(22,500)	(22,500)
Changes in due from / to related parties		(294,119)	(509,313)
Banks overdraft		(31,404)	164,823
Change in non-controlling interests		25,989	-
Dividends distributed		(900,000)	-
Net cash flows used in financing activities		**(1,220,778)**	**(374,489)**
Net change in cash and cash equivalents during the period		395,863	729,726
Cash and cash equivalents at the beginning of the period	6	1,459,681	1,159,220
Cash and cash equivalents at the end of the period	6	**1,855,544**	**1,888,946**

The accompanying notes on pages from (6) to (20) are an integral part of these condensed consolidated interim financial information.

1) General

Salam International Transport and Trading Company were established and registered as a Public Shareholding Limited Company on January 30, 1997, under registration No. (326), with a paid-up capital of JOD 1,200,000. The Company's paid-up capital was gradually increased to JOD 15 million, distributed over 15 million shares at JOD 1 par value per share. In its extraordinary meeting held on April 22, 2014, the Company's General Assembly approved increasing the Company s capital of JOD 15 million so that authorized and paid-up capital would become JOD 18 million through public underwriting to the Company's shareholders.

On September 13, 2011, the Company was registered at the Aqaba Special Economic Zone according to Law No. (32) for the Year 2000.

- The main address of the company is - Aqaba - The Hashemite Kingdom of Jordan

- **The main objectives of the company are following:**

- The Conducting all types of marine activity (transporting passengers and various types of goods, in addition to touristic marine transportation).
- Possessing, managing, operating, and leasing ships of all kinds.
- Obtaining maritime agencies, brokering, and representing international rating agencies.
- Obtaining commercial agencies and tendering.
- Renting marine maintenance workshops of all kinds, including repairing ships.
- Conducting land transport, business, and related tendering.
- Conducting real estate activities (buying and selling real estate and other real estate related activities).
- Providing services, operating touristic restaurants, and supplying hotels with food.
- Guaranteeing others while benefiting the Company.
- Transporting crude oil.
- Investing in other companies.
- Borrowing funds from banks to finance its activities.

- 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".
- This condensed consolidated interim financial information should be read with the consolidated financial statements for the year ended December 31, 2025. As well as the financial performance for the condensed consolidated interim financial period ended September 30, 2026 does not necessarily give an indication for the expected financial performance for the period that will be ending on December 31, 2026.
- The reporting currency of the condensed consolidated interim financial information is the Jordanian Dinar, which is the functional and presentation currency of the Group.

(b) Basis of condensed consolidated interim financial information consolidation

- The condensed consolidated interim financial information comprises the condensed consolidated interim financial information of Salam International Transport and Trading Company (The parent company) and its subsidiaries, which are subject to its control. Subsidiaries are entities controlled by the Group. the Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial information of the subsidiaries is included in the consolidated financial information from the date on which controls commence.
- The results of the subsidiary are consolidated in the consolidated statement of profit or loss and other comprehensive income at the date of acquisition, which is the date that actual control is obtained over the subsidiary.

An investor controls an investee control when it is exposed, or has rights, to variable returns from its involvement with these subsidiaries and has the ability to affect those returns through its power over these subsidiaries.

Thus, the principle of control sets out the following three elements of control:

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

The parent company should reassess whether it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control.

The consideration transferred in the acquisition is generally measured at fair value, as are the identifiable net assets acquired. Any goodwill that arises is tested annually for impairment.

Any gain on bargain purchases is recognized in statement of profit or loss and other comprehensive income immediately. Transactions costs are expensed as incurred, except if related to the issue of debt or securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationship. Such amounts are generally recognized in consolidated statement of profit or loss and other comprehensive income.

Any contingent consideration payable is measured at fair value at the acquisition date. If the contingent consideration is classified as equity, then it is not re-measured and settlement is accounted for within equity. Otherwise, subsequent changes in the fair value of the contingent consideration are recognized in consolidated statement of profit or loss and other comprehensive income.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. This means that no gain or loss from these changes should be recognized in profit or loss. It also means that no change in the carrying amounts of the subsidiary's assets (including goodwill) or liabilities should be recognized as a result of such transactions.

On loss of control, the parent-subsidiary relationship ceases to exist. The parent no longer controls the subsidiary's individual assets and liabilities. Therefore, the parent company:

1- Derecognizes the assets and liabilities of the former subsidiary from the consolidated statement of financial position.
2- Recognizes any investment retained in the former subsidiary at its fair value when control is lost subsequently accounts for it and for any amounts owed by or to the former subsidiary in accordance with relevant IFRS.
3- Recognizes the gain or loss associated with the non-controlling interest.

Consolidated financial statements are prepared for the subsidiaries to the same financial year of the parent company and using the same accounting policies adopted by the parent company. If one of the subsidiary use accounting policies other than those adopted in the consolidated financial statements for similar transactions and events in similar circumstances, appropriate adjustments are made to that Group subsidiary's financial statements, in preparing the consolidated financial statements to ensure conformity with the International Financial Reporting Standards.

Non-controlling interest are measured at their proportionate share of the acquirer's identifiable net assets at the acquisition date.

Non-controlling interests represent the portion not owned by the Company relating to ownership of the subsidiaries.

Balances, transactions and unrealized profits and expenses resulted from transactions within the group are eliminated when preparing these consolidated financial statements.

- As of September 30, 2026, the parent company owns the following subsidiaries:

Company's Name	Paid-up Capital	Ownership Percentage	Nature of Activity	Place Of Work	Date of Ownership	As of September 30, 2026 (Reviewed not Audited)		For the Nine Months Ended September 30, 2026 (Reviewed not Audited)	
		%				Total Assets JD	Total Liabilities JD	Total Revenue JD	Total Expenses JD
Farah International Catering Service Company	1,000,000	100	Trading	Jordan	September 21, 1992	3,564,782	(1,435,331)	3,943,546	(3,494,273)
Mada'en Al-Noor Investment and Real Estate Development Company	6,000,000	75	Real estate	Jordan	June 3, 2004	5,616,064	(1,060,121)	690,846	(107,396)
Al-Ibtikar Land Transportation Company	2,600,000	70	Transportation	Jordan	March 9, 2005	936,813	(911,983)	-	(79,633)
Afaq Supply and Storage Company	500,000	100	Supply & storage	Jordan	February 18, 2008	1,059,883	(96,483)	72,110	(4,104)
Mada'en Al-Bahr Investment and Real Estate Development Company	1,000,000	100	Trading	Jordan	September 5, 2010	1,429,448	(1,683,445)	-	(56,159)
Technical for Construction and Real Estate Services Company	1,000,000	100	Real estate	Jordan	September 1, 1992	3,343,253	(90,009)	226,811	(139,555)
Mada'en Al-Shorouq Investment and Real Estate Development Company	3,500,000	69.97	Real estate	Jordan	November 20, 2006	10,148,359	(316,063)	521,420	(374,787)
Maha Al Sharq Real Estate Investment & Development Company	1,709,608	100	Real estate	Jordan	January 20, 2019	1,709,608	(3,707)	-	(528)
AlMaha AlArabi Real Estate Investment & Development Company	715,150	100	Real estate	Jordan	January, 2019	715,150	(3,477)	-	(578)
AlMaha AlArabi Land for Real Estate Development Company	1,050,413	100	Real estate	Jordan	January, 2019	1,050,413	(4,197)	-	(618)

- Non-controlling interests represent the portion of equity in subsidiaries not owned by the Group. Non-controlling interests are presented within the net assets of subsidiaries as a separate line item in the consolidated statement of changes in equity.
- During the first quarter of 2026, Farah International Catering Service Company sold and transferred its shares (100%) in Golden State for Commercial Services Company (a subsidiary).

* During the year 2025, Salam International Transport and Trading Company acquired and owned the remaining 10% shares in Afaq Supply and Storage (a subsidiary), thereby making it fully owned (100%) by the company. During the year 2025, the Group completed the liquidation procedures of Madain Al Salam for Investment and Real Estate Development, which was wholly owned by Madae'n Al Noor Investment and Real Estate Development.

Investments in associate companies and companies subject to joint control

Associate company are those company whereby the Company exercises significant influence over their financial and operating policies but does not control them, and whereby the Company owns between 20% to 50% of the voting rights, moreover, associates are established through contractual agreements and their operating and financial decisions require unanimous approval. Investments in associate companies are recorded in the condensed consolidated interim financial statements according to the equity method and initially recognition at cost which includes all acquisition costs.

The condensed consolidated interim financial information includes the Company's share of the profit and loss from the investment in associate companies, according to the equity method, after the required necessary adjustments are made to comply with the accounting policies adopted by the parent company.

- As of September 30, 2026, the details of investments in associates are as follows:

Company's Name	Ownership Percentage	Establishment Country
	%	
Jordan Maritime Complex for Real Estate Investments Company	26	Jordan
Jordan National Shipping Lines Company	20.64	Jordan
Jordan Academy for Maritime Studies	25	Jordan
Jordan National Lines for Ships Operation Company *	50	Jordan
Aqaba Bulk Chemicals Company	15	Jordan
Al Maha Real Estate Development Company	33.33	Jordan
Arab Ship Management Company	20	Jordan
Al Shams Economic Services Company (Under Liquidation)	30	Jordan
Sea Star for Shipping and Logistics Company (Under Liquidation)	50	Jordan
Haqel al Aqaba (1) for Investment (Under Liquidation) **	33.33	Jordan
Ayyam Amman for Real Estate Development Company	40	Jordan

* The Company does not have control over these companies, but it does exercise significant influence over the financial and operating policies of these companies.

** Haqel al Aqaba (1) for Investment Company was established by a group of Aqaba Storing Chemicals Company partners and will have significant influence over the financial and operating policies of the Aqaba Storing Chemicals Company (associate company).

(c) Use of estimates

The preparation of the condensed interim consolidated 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 statement 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) Financial Risk Management and Capital Management

The Group generally exposed to the financial risks of credit risk, liquidity risk, market risk and capital management risk. In general, the Group's financial risk management objectives and policies are similar to those disclosed in the consolidated financial statements and the Group's annual report for the year ended December 31, 2025.

Financial assets fair value hierarchy representing equity instruments disclosed in note (20).

The Group did not have any change in its capital management during the current interim period and the Group is not subject to any external capital requirements.

6) Cash and Cash Equivalent

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Cash on hand	38,033	20,214
Current accounts at banks	1,817,511	1,439,467
	1,855,544	**1,459,681**

7) Accounts Receivable

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Trades receivable	1,704,086	1,425,097
Employees receivable	24,816	15,619
	1,728,902	**1,440,716**
Less: Provision for expected credit loss	(113,175)	(113,175)
	1,615,727	**1,327,541**

8) Other Debit Balances

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Guarantees deposits and deposits against bank facilities	214,023	214,023
Income and sales tax deposit	167,440	162,128
Prepaid expenses	93,702	37,516
Refundable deposits	35,601	35,943
	510,766	**449,610**

9) Investments in Associate Companies

This item represents the investments in associate companies, which is stated according to the equity method:

Company Name	Nature of Business	Location	Paid up capital	Dividends Paid during the Period ended September 30,		Company's share from results of associate companies - Profit or loss and other comprehensive income		Ownership Percentage		As of	
				2026 (Reviewed not Audited)	2025 (Reviewed not Audited)	September 30, 2026 (Reviewed not audited)	September 30, 2025 (Reviewed not audited)	September 30, 2026	December 31, 2025	September 30, 2026 (Reviewed not audited)	December 31, 2025 (Audited)
			JD	JD	JD	JD	JD	%	%	JD	JD
Jordan National Shipping Lines Company *	Marine Shipping	Amman	15,000,000	774,018	681,138	1,033,062	881,192	20.64	20.64	7,172,314	6,913,270
Jordan Maritime Complex for Real Estate Investments Company	Real Estate Investment	Aqaba	15,600,000	-	-	92,433	51,771	26	26	2,115,895	2,023,462
Jordan Academy for Maritime Studies	Education	Amman	2,000,000	187,500	187,500	177,338	170,838	25	25	1,310,269	1,320,431
Jordan National Lines for Ship Operation Company	Marine Shipping	Aqaba	1,000,000	150,000	250,000	621,308	78,758	50	50	1,819,343	1,348,035
Aqaba Bulk Chemicals Company **	Chemical Storage	Amman	4,000,000	90,000	90,000	72,110	82,951	15	15	1,036,374	1,054,264
Al Maha Real Estate Development Company ***	Real Estate investment	Amman	12,000,000	-	-	-	-	33.33	33.33	3,973,530	3,973,530
Arab Ship Management Company	Ships Management	Aqaba	149,000	120,000	80,000	90,542	93,316	20	20	256,471	285,929
Sea Star for Shipping and logistics Company ***	Marine Services	Aqaba	200,000	-	-	-	-	50	50	79,861	79,861
Haqel Al Aqaba (1) for Investment ***	Real Estate Investment	Aqaba	50,000	-	-	-	-	33.33	33.33	16,667	16,667
Al Shams Economic Services Company ***	Commercial Agencies	Amman	30,000	-	-	-	-	30	30	7,200	7,200
Ayyam Amman for Real Estate Development Company	Real Estate Investment	Amman	750,000	-	-	102,841	53,554	40	40	1,391,240	1,288,399
Total Investments in Associate Companies				**1,321,518**	**1,288,638**	**2,189,634**	**1,412,380**			**19,179,164**	**18,311,048**

- The net share of the Company was calculated from the investment's results in the associate companies for the nine months ended September 30, 2025 and 2026, based on the financial information of these companies.

* The shares of Jordan National Shipping Lines Company include approximately 621 thousand shares mortgaged in favor of Arab Bank against banking facilities with a limit of JOD 600 thousand as of December 31, 2025 and September 30, 2026.

** The Company has an effective influence over the company's financial policies, operating, and administrative decisions.

*** These companies are under liquidation and awaiting completion of liquidation procedures to offset the investment with the amount due to related parties (Note 12).

10) Projects Under Construction

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Dead Sea Project	1,679,448	1,679,448
Total	**1,679,448**	**1,679,448**
Less: Impairment provision	(250,000)	(250,000)
	1,429,448	**1,429,448**

- This item represents the lease of Land No. (28), Suweimeh Coast – Plot No. (2), Northeastern Coast (Dead Sea area), pursuant to the development agreement signed between the Jordan Development Zones Company (First Party) and Madain Al-Bahr Real Estate Development Company (Second Party) dated December 28, 2011. The annual rent amounts to JOD 3,500 per dunum, plus 4% or the inflation rate, whichever is higher, added to the annual rent each year. The leased land area for the project is approximately 50 dunums and 65 square meters, and the lease term is 30 years starting from the date of signing the agreement on December 28, 2011, with the first payment due on April 10, 2012. The agreement further stipulates that in case of delay by the Second Party in paying the full rent or any part thereof on its due date, the First Party shall issue a written notice requiring payment within a period not exceeding four months. The First Party has the right to charge legal interest at 9% per annum on the unpaid amount from the due date until full settlement, and may take all legal measures to protect its rights, including termination of the agreement and requesting eviction of the land in accordance with applicable legislation. The purpose of leasing this land is:

- Establishing a five-star or four-star hotel with a capacity of 120 rooms.
- 30 serviced units managed by the hotel.
- A health club, restaurants, commercial services, and supporting facilities.

The project implementation schedule is described in detail within the agreement signed with the Jordan Development Zones Company.

The agreement also grants the Second Party the option to purchase the land at a price of JOD 58,400 per dunum, less the total rent paid to the First Party, upon developing and executing at least 30% of the entire project. Alternatively, the Second Party may exercise the option to purchase the land at a price of JOD 65,000 per dunum upon operating the project in accordance with the project management and operation plan, provided that the period does not exceed four years from the date of the agreement.

Furthermore, on December 28, 2011, an agreement was signed between the aforementioned parties to lease the land resulting from the recession of the Dead Sea waters of Plot No. 28 - Suweimeh Coast - Plot No. (2), Northeastern Coast of the Dead Sea. The annual rent amounts to JOD 2.5 per square meter, plus 4% or the inflation rate, whichever is higher, added to the annual rent each year. The leased land area is approximately (14,041.7) square meters, and the leased area is recalculated every three years for rent purposes. The lease term is 15 years starting from the date specified for project operation under the development agreement, or five years from the date of signing this agreement, whichever is earlier.

11) Lands Under Exploitation and Development

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Advance payments related to contracts for Mada'en Al-Shorouq *	4,449,525	4,721,814
Development cost of Mada'en Al-Shorouq lands **	877,798	927,003
	5,327,323	**5,648,817**

* The movement in the account of lands under exploitation and development during the period / year:

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Balance beginning of the period / year	4,721,814	4,886,506
Cost of lands sold by assignment contracts	(272,289)	(164,692)
Ending balance of the period / year	**4,449,525**	**4,721,814**

** The movement in the development expenses of Madain Al-Shorouq lands during the period / year:

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Beginning balance of the period / year	927,003	920,177
Additions during the period / year	-	41,045
Disposal of balances related to sold lands during the period / year	(49,205)	(34,219)
Ending balance of the period / year	**877,798**	**927,003**

- This item represents payments on account of contracts for Madinat Al Shorouq for Real Estate Investment and Development Company (a subsidiary) and its subsidiaries to purchase land from the National Resources Investment and Development Corporation for the purpose of development and construction. On March 16, 2024, the group signed two annexes with National Resources Investment and Development Corporation (Mawared), which stipulated the following:

1) Annex No. (33), which stipulates that the Corporation has agreed, as of March 16, 2024, to permit the Company to develop or assign all and any of the Company's rights, obligations, duties, and undertakings as set forth in the sale contracts to a third party, with respect to (35) land plots, for a period of (10) years ending on March 16, 2034. This permission is conditional upon the third-party assignee being obligated to fulfill all the assignor's obligations, duties, and undertakings as stipulated in the sale contracts, including the development period of (4) years, for all assignment transactions concluded between the Institution, the Company, and the third party prior to March 16, 2030. As for assignments occurring between March 17, 2030 and March 16, 2034, the development period shall be decreasing, such that the final deadline for development shall be March 16, 2034.
2) As stated in Addendum (38) following Addendum (34), the Institution approved, effective March 16, 2024, allowing the Company to develop or assign all rights, obligations, duties, and commitments stipulated in the sales contracts to a third party with respect to nine (9) land plots, within a period of four years ending on September 3, 2027. The assignment is conditional upon the third party assuming full responsibility for all obligations, duties, and commitments of the assignor as set forth in the sales contracts, including the development period of four years commencing from the date of signing the assignment addendum with the Institution.

   Based on a recent real estate valuation, the fair value of these lands exceeds their cost, including capitalized expenses. Some of these lands have been sold at prices exceeding their cost, including capitalized expenses, accordingly, there is no need for any impairment. During the years 2025 & 2026, some of these lands were sold through assignment contracts with the approval of the National Resources Investment and Development Corporation.

- As of the date of this condensed consolidated interim financial information for nine months ended September 30, 2026, the ownership of the lands has not been transferred to the Group.

12) Balances and Transactions with Related Parties

a) Due from Related Parties	Nature of Relationship	Nature of Transaction	As of September 30, 2026 (Reviewed not Audited)	As of December 31, 2025 (Audited)
			JD	JD
Jordan Maritime Complex for Real Estate Investments Company	Associate Company	Financing	1,155,918	1,036,680
Jordan National Lines for Ship Operation Company	Associate Company	Financing	135,510	262,268
Ayyam Amman for Real Estate Development Company	Associate Company	Financing	100,000	100,000
Others	Sister companies	Rents/Expenses	64,431	47,676
Total			**1,455,859**	**1,446,624**
Provision for expected credit loss			(38,660)	(38,660)
Due from Related Parties - net			**1,417,199**	**1,407,964**

b) Due to Related Parties	Nature of Relationship	Nature of Transaction	As of September 30, 2026 (Reviewed not Audited)	As of December 31, 2025 (Audited)
			JD	JD
Long term				
Al Maha Real Estate Development Company *	Associate Company	Financing	3,971,446	3,971,446
Partner Current Account - Ahmad Helmi Armosh	Shareholder	Financing	-	19,927
			3,971,446	**3,991,373**
Short term				
Noor Al Balad for Real Estate Investment and Development Company	Company Owned by a shareholder	Expenses	149,425	149,907
Sea Star for Shipping and Logistics Company	Associate Company	Expenses	77,029	79,280
Armoush Tourism Investments Company	Company Owned by a shareholder	Expenses	2,162	1,065
Jordan National Shipping Lines Company	Associate Company	Expenses	1,314	13,587
Al Shams for General Investment Comapny	Company Owned by a shareholder	Expenses	-	250,752
Other	Sister companies	Expenses	9,134	9,430
Total			**239,064**	**504,021**

* A purchase and an ownership of the full shares of four subsidiaries companies from the associate company "Al Maha Real Estate Development Company" amounted to JD 4,019,364. However, in the future the capital of associates will be decreased by the amount mentioned above (Note 9).

- The above accounts are non-interest bearing and have no repayment schedule.
- Lease revenue from Technical for Construction and Real Estate Investment Company (a subsidiary company) amounted to JOD 32,052 for the nine months ended September 30, 2026 (JOD 30,337 for the nine months ended September 30, 2025).
- The supervision and follow-up revenue from Jordan National Lines for Ships Operation Company (Associate Company) amounted to JOD 18,000 for the nine months ended September 30, 2026 (JOD 18,000 for the nine months ended September 30, 2025).

C) Key Management Salaries and Benefits

The key management's salaries and benefits for the nine months ended September 30, 2026 amounted to JOD 152,028 (JOD 139,554 for the nine months ended September 30, 2025).

13) Banks Overdraft

This item consists of the following:

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Overdraft - subsidiary company *	-	31,404
	-	**31,404**

* This item represents direct credit facilities in the form of a current debit account granted by several banks; the details of direct credit facilities are as follows:

- Direct credit facilities in the form of overdraft granted by the Jordan Kuwait Bank to Farah International Catering Service Company, with a limit total of JOD 100,000 and an interest of 7,5%. The purpose of these facilities is to finance the regular activities of the company and they have been granted against the personal guarantee of one of the shareholders for Farah's company (a subsidiary company), and a cash margin guarantee amounted to JOD (110,000).
- Direct credit facilities in form of overdraft granted by Arab bank to Farah International Catering Service company with a total limit of JOD 200,000 with an interest of 9.5 % and a commission of 0.5% annually. The objective of these facilities is to finance the company's regular activities, and they have been granted against the personal guarantee of one of the shareholders for Farah's company (a Subsidiary company), and a cash margin guarantee amounted to JOD (100,000).

14) Other Credit Balances

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Shareholders deposits	556,954	43,856
Advance payments received against sales	298,160	97,721
Accrued expenses	167,056	111,834
Unearned revenue	144,867	46,835
Lawsuits provision	25,000	25,000
Social security deposits	18,803	19,529
Sales tax deposits	11,008	23,013
Income tax deposits	10,745	8,946
	1,232,593	**376,734**

15) Income Tax Provision

a. The movement on the income tax provision during the period / year is as follows:

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Beginning balance of the period / year	53,463	49,399
Income tax and national contribution for the period / year	19,780	20,768
Income tax paid during the period / year	(22,295)	(17,706)
Income tax for previous years	-	1,002
	50,948	**53,463**

b. Tax status:

❖ **Salam International Transport and Trading Company (Parent Company):**

- **Aqaba:**

Income tax discussion for the year 2022 has been completed, and self-assessment statements up to 2025 have been submitted. According to the company's management and tax advisor, there are no outstanding balances owed by the company.

- **Amman:**

The tax file audit was completed until the end of 2022, and amending the declarations with approval, consequently, the company has an income tax in amount of JOD (46) thousand, and the file was submitted for settlements until approval to cancel the fines and pay the amount due on the company for the year 2023, and income tax return for the year 2025 has been submitted and the amounts due were paid.

❖ **Subsidiaries:**

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

Company Name	Tax returns up to year	Final Settlement up to year
Farah International Catering Service Company - Amman	2025	2022
Farah International Catering Service Company - Aqaba	2025	2023
Al-Ibtikar Land Transportation Company	2025	2023 except 2021
Afaq Supply and Storage Company	2025	2020
Mada'en Al-Noor Investment and Real Estate Development Company	2025	2019 / 2023 Samples Accepted
Mada'en Al-Bahr Investment and Real Estate Services Company	2025	2024
Technical for Construction and Real Estate Services Company	2025	2024
Mada'en Al-Shorouq Investment and Real Estate Development Company	2025	2023

- In the opinion of the Company's management and its tax advisor, the income tax provision for the Company and its subsidiaries is sufficient to settle any tax liabilities as of September 30, 2026.

16) Lawsuits Against the Company

There are no material legal cases raised against the Group as of September 30, 2026, consequently, all previous legal cases raised against the Group almost have been finished.

17) Contingent Liabilities

a) The company has contingent liabilities as of the date of condensed consolidated interim statement of financial position as follows:

	As of	
	September 30, 2026 (Reviewed not Audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Letters of guarantees and proper execution of tenders	197,190	189,935
	197,190	**189,935**

b) Mada'in Al-Bahr Company (subsidiary company) had obligations at the date of the financial statements that could arise in the form of delay fines in paying the land lease fees and the lease agreement of the land of recession, which amounted to JD 432,063, according to the letter of the Jordanian Company for Free Zones and Development No. 8/9/4462 dated May 14, 2019. According to the same letter, a recommendation will be submitted to the Council of Ministers by the Group and the Investment Authority to exempt from the amounts of fines and the lease of the land receding, as they have become public funds requiring a decision by the Council of Ministers to issue an exemption after taking some agreed upon steps.

18) 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	2,326,832	1,284,355
Weighted average number of shares during the period (share)	18,000,000	18,000,000
Earnings per share for the period (JD/Fils)	**0.129**	**0.071**

19) Segmental Distribution

A- Information about the Group's business segments:

The following are information from the group business sectors allocated according to activities:

	Real Estate and Construction	Services	Transportation	Total For the Nine Months Ended September 30, 2026 (Reviewed not Audited)	Total For the Nine Months Ended September 30, 2025 (Reviewed not Audited)
	JD	JD	JD	JD	JD
Revenue	736,349	3,645,904	145,065	4,527,318	3,717,324
Cost of Revenue	(388,338)	(3,281,118)	(113,645)	(3,783,101)	(3,292,261)
Business Sector Results	**348,011**	**364,786**	**31,420**	**744,217**	**425,063**
General and administrative expenses and depreciation	(172,818)	(217,258)	(296,424)	(686,500)	(688,166)
Marketing expenses	(6,872)	-	-	(6,872)	(7,143)
Company's share of results of associate companies	-	72,110	1,931,970	2,004,080	1,412,380
Other revenue - net	23,686	34,975	22,504	81,165	165,959
Gains from sale of subsidiary	-	262,660	-	262,660	-
(Losses) gains from revaluation of financial assets at fair value through profit or loss	-	7	93	100	299
Profit for the period before income tax	**192,007**	**517,280**	**1,689,563**	**2,398,850**	**1,308,392**
Income tax and national contribution for the period	(19,780)	-	-	(19,780)	-
Income tax and national contribution for the prior years	-	-	-	-	(7,804)
Profit for the period	**172,227**	**517,280**	**1,689,563**	**2,379,070**	**1,300,588**
Sector Assets	15,463,825	4,342,777	19,021,382	38,827,984	35,970,631
Sector Liabilities	6,017,377	1,439,950	898,736	8,356,063	8,233,352

20) Financial Risk Management

Market price risk

Equity price risk arises from financial assets at fair value through other comprehensive income that is held to meet the partially unfunded portion of the Group's liabilities as well as investments at fair value through statement of income. The group's management monitors the debt and securities portfolio in its market-based investment portfolio. Material investments are managed in the portfolio on an individual basis and the Risk Management Committee approves all purchases and sale decisions.

Sensitivity analysis for stock price risk

A 5% change in the fair value of securities at the reporting date would result in an increase (decrease) in equity and profit or loss. This analysis assumes that all other variables, particularly foreign exchange rates, remain constant.

Fair value hierarchy

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

Level I: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices) Prices quoted in active markets for similar instruments or through the use of valuation model that includes inputs that can be traced to markets, these inputs good be defend directly or indirectly.

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

- The following table provides information about how the fair value of these financial assets and financial liabilities is determined (valuation methods and inputs used):

Financial Assets	Fair Value as of September 30, 2026 (Reviewed not audited)	Fair Value as of December 31, 2025 (Audited)	Fair value hierarchy	Valuation techniques and key inputs	Significant unobservable inputs	Relationship of unobservable inputs to fair value
	JD	JD				
Financial assets at fair value						
Financial assets at fair value through profit or loss:						
Quoted Shares	8,137	8,037	Level 1	Financial Markets	Not applicable	Not applicable
Unquoted Shares	2,288	2,288	Level 1	Financial Markets	Not applicable	Not applicable
	10,425	**10,325**				
Financial assets at fair value through other comprehensive income:						
Quoted Shares	1,536,208	990,042	Level 1	Financial Markets	Not applicable	Not applicable
Unquoted Shares	51,000	51,000	Level 3	Through using the equity method and the latest available financial information	Not applicable	Not applicable
	1,587,208	**1,041,042**				
Total financial assets at fair value	**1,597,633**	**1,051,367**				

* Management believes that the carrying amount of these financial assets and liabilities approximate their fair value. There were no transfers between level 1 and level 2.

21) Comparative Figures

The comparative figures represent the audited consolidated statement of financial position as of December 31, 2025, in addition to the condensed consolidated interim statement of profit or loss and other comprehensive income, condensed consolidated interim statement of changes in owners' equity and the condensed consolidated interim statement of cash flows for the period ended September 30, 2025. Some of comparative figures 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 on the consolidated statement of changes in owners' equity for the year ended December 31, 2025 and for the nine months ended September 30, 2025.