SINIORA FOOD INDUSTRIES GROUP
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN - JORDAN

CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026 TOGETHER WITH THE REVIEW REPORT

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
SEPTEMBER 30, 2026

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Deloitte & Touche (ME) - Jordan
Building 324
Al-Jandaweel
King Abdullah II St.
P.O Box: 248
Amman 11118, Jordan

Tel: +962 (6) 5502200
Fax: +962 (6) 5502210
www.deloitte.com

Review Report on the Condensed Consolidated Interim Financial Information

AM/ 006655

To the Chairman and Members of the Board of Directors
Siniora Food Industries Company
(A Public Shareholding Limited Company)
Amman – Jordan

Introduction
We have reviewed the accompanying condensed consolidated interim statement of financial position of Siniora Food Industries Company (A Public Shareholding Limited Company) as of September 30, 2026, and the condensed consolidated interim statements of profit or loss and the condensed consolidated interim statement of comprehensive income for the three months and nine months ended September 30, 2026, and the condensed consolidated interim statement changes in owners' equity and the condensed consolidated statement of cash flows for the nine-months then ended, and a summary of the significant accounting policies and other explanatory information. Management is responsible for the preparation and fair presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard (34) Interim Financial Reporting. Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of Review
We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Group". 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.

Other Matter
The accompanying condensed consolidated interim financial information is a translation of the statutory financial information in Arabic, to which reference should be made.

Conclusion
Based on our review, nothing has come to our attention that the accompanying condensed consolidated interim financial information of Siniora Food Industries Company is not prepared in all material aspects in accordance with International Accounting Standard No. (34) Interim Financial Reporting.

Amman - Jordan
October 29, 2026

Deloitte & Touche (M.E.) – Jordan

Deloitte & Touche (M.E.)
ديلويت آند توش (الشرق الأوسط)
010101

Karim Nabulsi
License Number (611)

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN-JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

ASSETS	Note	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
Current Assets:		JD	JD
Cash on hand and at banks		7,139,700	5,004,138
Accounts receivable - net	5	41,765,202	35,920,178
Inventory – net	6	34,964,890	27,545,724
Due from related parties	16	2,951,231	84,811
Other debit balances	7	13,406,990	11,225,098
Assets classified as held for sale	2	-	6,809,950
Total Current Assets		100,228,013	86,589,899
Non-Current Assets:			
Deferred tax assets		920,720	761,246
Intangible assets		23,102,104	22,149,150
Property and equipment – net	8	79,899,776	80,084,645
Right-of-use assets		2,138,632	2,266,123
Total Non-Current Assets		106,061,232	105,261,164
TOTAL ASSETS		206,289,245	191,851,063
LIABILITIES			
Current Liabilities:			
Borrowed fund due within one year	11	28,361,450	24,467,097
Note payable		809,887	692,166
Accounts payable		17,997,444	15,978,252
Due to related parties	16	389,929	2,902,884
Deposits and accrued expenses	10	12,063,781	11,138,673
Lease liabilities due within one year		1,076,635	1,059,586
Deferred grant income due within one year	12	380,531	208,819
Income tax provision	13	1,586,113	1,817,574
Liabilities directly associated with assets classified as held for sale	2	-	396,749
Total Current Liabilities		62,665,770	58,661,800
Non-Current Liabilities:			
Borrowed funds due within more than one year	11	10,766,288	5,442,241
Deferred grant income due within more than one year	12	2,251,817	1,392,122
Lease liabilities due within more than one year		1,131,426	1,177,979
Provision for end-of-service indemnity		7,073,169	6,008,792
Long term bond	9	56,720,000	56,720,000
Deferred tax liabilities		3,553,841	5,079,891
Total Non-Current Liabilities		81,496,541	75,821,025
Total liabilities		144,162,311	134,482,825
OWNERS' EQUITY			
Authorized capital	1	32,700,000	32,700,000
Share premium	1	8,544,694	8,544,694
Statutory reserve		6,999,602	6,999,602
Retained earnings		10,535,399	10,535,399
Effect of the purchase of non-controlling interest shares		(2,463,786)	(2,463,786)
Foreign currencies translation		3,907,293	948,188
Actuarial (losses) gains arising from the end of service indemnity		(133,182)	104,141
Profit for the period		2,036,914	-
TOTAL OWNERS' EQUITY		62,126,934	57,368,238
TOTAL LIABILITIES AND OWNERS' EQUITY		206,289,245	191,851,063

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION AND SHOULD BE READ WITH REVIEW REPORT.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS
(REVIEWED NOT AUDITED)

	Note	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
		2026	2025	2026	2025
		JD	JD	JD	JD
Net Sales		52,276,435	46,352,620	149,021,176	129,073,579
Cost of sales		(37,977,744)	(34,459,340)	(108,986,663)	(96,307,851)
Gross Profit		**14,298,691**	**11,893,280**	**40,034,513**	**32,765,728**
Less: Selling and distribution expenses		(6,215,852)	(5,114,185)	(17,853,329)	(14,779,691)
General and administrative expenses		(3,625,533)	(2,740,938)	(10,618,627)	(10,005,927)
Operating Profit before Provisions		**4,457,306**	**4,038,157**	**11,562,557**	**7,980,110**
(Provision) for end of service indemnity		(323,243)	(265,218)	(1,076,586)	(789,857)
(Provision) for expected credit losses	5	(298,677)	(48,863)	(684,240)	(182,299)
(Provision) for slow-moving inventory	6	(70,032)	(34,282)	(173,780)	(94,001)
(Provision) for lawsuits and other commitments	10	145,755	(30,000)	59,305	(110,000)
Operating Profit		**3,911,109**	**3,659,794**	**9,687,256**	**6,803,953**
Financing expenses - net		(1,569,343)	(1,790,918)	(4,823,996)	(5,806,785)
Other revenue (expenses) - net		94,357	(450,618)	(30,535)	10,924
Profit for the Period before Taxes and Monetary (Loss) from Hyperinflation		**2,436,123**	**1,418,258**	**4,832,725**	**1,008,092**
Less: Income tax benefit (expense)	13	1,839,724	(285,076)	214,113	(1,436,571)
Profit (loss) for the Period before Monetary (loss) from Hyperinflation		**4,275,847**	**1,133,182**	**5,046,838**	**(428,479)**
Net Monetary (Loss) from Hyperinflation		(738,911)	(460,533)	(3,009,924)	(530,939)
Profit (loss) for the period from continuing operations		**3,536,936**	**672,649**	**2,036,914**	**(959,418)**
Net profit for the period from discontinued operations	2	-	71,546	-	77,371
Profit (loss) for the period		**3,536,936**	**744,195**	**2,036,914**	**(882,047)**
Attributable to:					
Company's Shareholders		3,536,936	744,195	2,036,914	(570,419)
Non-Controlling Interest		-	-	-	(311,628)
		3,536,936	**744,195**	**2,036,914**	**(882,047)**
Share of the profit (loss) for the period attributable to shareholders from continuing operations – Basic and diluted	14	0.108	0.020	0.062	(0.020)
Share of profit for the period attributable to shareholders from discontinued operation – Basic and dilluted	14	0.000	0.002	0.000	0.002

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SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM
STATEMENT OF COMPREHENSIVE INCOME
(REVIEWED NOT AUDITED)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2026	2025	2026	2025
	JD	JD	JD	JD
Profit (loss) for the period	3,536,936	744,195	2,036,914	(882,047)
Other comprehensive income items that may be reclassified to profit or loss in subsequent period				
Foreign currencies translation differences	126,863	(188,834)	2,959,105	994,052
Other comprehensive income items that will not be transferred to profit or loss in subsequent period.				
Actuarial gain (losses) - End of service indemnity	29,786	191,520	(237,323)	(107,455)
Total other comprehensive income items for the period after tax	**156,649**	**2,686**	**2,721,782**	**886,597**
Net Comprehensive Income for the Period	**3,693,585**	**746,881**	**4,758,696**	**4,550**
Attributable to:				
Company's shareholders	3,693,585	746,881	4,758,696	237,064
Non-controlling interest	-	-	-	(232,514)
	3,693,585	**746,881**	**4,758,696**	**4,550**

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SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHLDERS' EQUITY
(REVIEWED NOT AUDITED)

	Paid-up Capital	Share Premium	Statutory Reserve	Retained Earnings	Effect of the Purchase of Non-controlling Interest Shares	Foreign Currency Translation Differences	Actuarial (losses) arising from the End of Service Indemnity	Profit for the Period	Total Shareholders' Equity	Non-controlling Interest	Total Owners' Equity
For the Nine Months Ended September 30, 2026	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD	JD
Balance at the beginning of the period (Audited)	32,700,000	8,544,694	6,999,602	10,535,399	(2,463,786)	948,188	104,141	-	57,368,238	-	57,368,238
Profit for the period	-	-	-	-	-	-	-	2,036,914	2,036,914	-	2,036,914
Other comprehensive income for the period	-	-	-	-	-	2,959,105	(237,323)	-	2,721,782	-	2,721,782
Total comprehensive income for the period	-	-	-	-	-	2,959,105	(237,323)	2,036,914	4,758,696	-	4,758,696
Balance at the End of the Period	32,700,000	8,544,694	6,999,602	10,535,399	(2,463,786)	3,907,293	(133,182)	2,036,914	62,126,934	-	62,126,934
For the Nine Months Ended September 30, 2025											
Balance at the beginning of the period (Audited)	32,700,000	8,544,694	6,876,183	8,004,591	(2,463,786)	(918,143)	107,455	-	52,850,994	3,591,701	56,442,695
Loss for the period	-	-	-	-	-	-	-	(570,419)	(570,419)	(311,628)	(882,047)
Other comprehensive income for the period	-	-	-	-	-	914,938	(107,455)	-	807,483	79,114	886,597
Total comprehensive income for the period	-	-	-	-	-	914,938	(107,455)	(570,419)	237,064	(232,514)	4,550
Effect of change in non-controlling interest	-	-	-	1,839,494		-	-	-	1,839,494	(3,359,187)	(1,519,693)
Balance at the End of the Period	32,700,000	8,544,694	6,876,183	9,844,085	(2,463,786)	(3,205)	-	(570,419)	54,927,552	-	54,927,552

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SINIORA FOOD INDUSTRIES COMPANY
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AMMAN – JORDAN
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS
(REVIEWED NOT AUDITED)

	Note	For the Nine Months Ended September 30, 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES:		JD	JD
Profit for the period before tax and monetary (loss) arising from hyperinflation		1,822,801	1,539,031
Adjustments:			
Depreciation of property and equipment	8	4,918,118	3,850,606
Amortization of right of use		1,070,772	1,153,525
Amortization of intangible assets		156,731	25,782
Provision for expected credit losses	5	684,240	182,299
Provision for end of service indemnity		1,076,586	789,508
Provision for slow-moving inventory	6	173,780	94,001
Provision for lawsuits and other commitments	10	(59,305)	110,000
(Gain) from sale of property and equipment	8	(31,196)	(31,520)
Financing expenses		4,823,996	5,806,785
Cash Flows from Operations before Changes in Working Capital items		14,636,523	13,520,017
Decrease (Increase) in Assets			
Accounts receivable		(6,529,264)	(6,525,326)
Due from related parties		(2,866,420)	417,938
Inventory		(7,592,946)	(957,050)
Other debit balances		(2,181,892)	659,253
Increase (Decrease) in Liabilities			
Notes payable		117,721	551,590
Accounts payable		2,019,192	2,195,763
Due to related parties		(2,512,955)	7,233,532
Deposits and accrued expenses		2,109,369	(202,306)
Deferred grant revenue		1,031,407	-
Cash Flows from Operating Activities before Tax and Provision of End of Service Indemnity Paid		(1,769,265)	16,893,411
Income tax paid	13	(2,044,939)	(764,501)
Provision of end-of-service indemnity paid		(125,262)	(209,394)
Provision for lawsuits and other commitments paid	10	-	(1,426,146)
Net Cash Flows from (used in) Operating Activities		(3,939,466)	14,493,370
CASH FLOWS FROM INVESTING ACTIVITIES:			
(Purchase) of property and equipment	8	(4,228,846)	(14,422,634)
Proceeds from sale of property and equipment	8	61,025	241,604
(Purchase) of intangible assets		(43,607)	(13,136)
Assets classified as held for sale		6,809,950	144,614
Liabilities directly associated with assets classified as held for sale		(396,749)	(221,362)
Net Cash Flows from (used in) Investing Activities		2,201,773	(14,270,914)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Borrowed fund – net	11	3,461,622	2,511,290
Lease liabilities payments		(1,109,208)	(326,914)
Foreign currency differences		1,520,841	(3,624,546)
Net Cash Flows from (used in) from Financing Activities		3,873,255	(1,440,170)
Net Increase (decrease) in Cash		2,135,562	(1,217,714)
Cash on hand and at banks – beginning of the year		5,004,138	4,431,040
Cash on Hand and at Banks - End of the Period		7,139,700	3,213,326

THE ACCOMPANYING NOTES CONSTITUTE AN INTEGRAL PART OF THESE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION AND SHOULD BE READ WITH THEM.

SINIORA FOOD INDUSTRIES COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – JORDAN
NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION
(REVIEWED NOT AUDITED)

1. General

a. Siniora Food Industries Company was established on July 27, 1992, and registered at the Ministry of Industry and Trade as a limited liability company under number (2890) with a capital of JD 400 thousand. The company's capital was increased in several stages, the last of which was the General Assembly's decisions in its extraordinary meetings held on March 27, 2024 and April 28, 2024, where it was approved to increase the company's capital by allocating shares to Messrs. Aswaq for Investment Portfolios "Member of the Board of Directors" and Mr. Majdi Kazim Al-Sharif "CEO of the company" to subscribe to shares by allocating 2,470,588 shares and 82,353 shares to each of them, respectively, at a nominal value of one Jordanian dinar per share, in addition to an issuance premium of JD 3.347 per share, so that the company's paid-up capital became JD 30,552,941 and an issuance share premium of JD 8,544,694. The capital increase registration procedures were completed with the relevant authorities on June 11, 2024, and the shares were listed on the financial market on June 25, 2024. On April 28, 2024, the General Assembly approved the distribution of free shares to shareholders amounting to 2,147,059 shares at a nominal value of JD 1 per share, each according to their share in the capital, through capitalizing a portion of the retained earnings as of December 31, 2023. The company obtained the approval of the Board of Commissioners of the Jordan Securities Commission on July 16, 2024, of the General Assembly's decision held on April 28, 2024, bringing the company's paid-up capital to JD 32.7 million.

b. According to the Ministry of Industry and Trade Letter No. MSH/2/2890/32377 dated November 11, 2008, which includes the approval of the Minister of Industry and Trade on converting the legal form of Siniora Food Industries Company from a limited liability company to a public shareholding limited company, the General Assembly approved in its ordinary meeting dated February 4, 2009, the procedures followed to convert the Company's legal form. Moreover, the Company has been registered as a public shareholding limited company in the Public Shareholding Companies Register under number (459) on January 8, 2009.

c. The Company was registered under number 07/6315110301 to practice the industrial activity in King Abdullah II Development Area / Sahab.

d. The Company is 60.241% owned by Arab Palestinian Investment Company, which is considered the main shareholder of the Company as of 30 September 2026.

e. The Company's main objectives are producing, selling, and buying meat and its byproducts; importing and exporting the necessary raw materials; and producing food products and trading them.

f. The condensed consolidated interim financial information was approved by the Board of Directors and authorized for issue on the 28th of October 2026.

2. Basis of Preparation of the Condensed Consolidated Interim Financial Information

The accompanying condensed consolidated interim financial information have been prepared in accordance with the International Accounting Standard No. (34) "Interim Financial Reporting".

The reporting currency of the condensed consolidated interim financial information is the Jordanian Dinar, which is the functional currency of the Company.

The consolidated financial statements are prepared in accordance with the historical cost principle for measurement adjusted for the effect of inflation where the entities operate in hyperinflationary economies.

The condensed consolidated interim financial information does not include all notes and information presented in the annual financial statements which is prepared in accordance with the International Financial Reporting Standards and should be read with the Group's annual report for the year ended December 31, 2025. The results of the nine months ended September 30, 2026, do not indicate the expected results for the year ending December 31, 2026. Also, the Group did not deduct the legal reserves as stated in the Companies Law and the instructions issued on profit of the nine months ended September 30, 2026, which is usually performed at year end.

Basis of Consolidation of the Condensed Interim Financial Statements

The condensed consolidated interim financial statements incorporate the financial statements of the Company and entities controlled by the Company (its subsidiaries). Control is achieved when the Company has the power over the investee, is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to use its power to affects its returns. Moreover, the revenue and expenses transactions and balances between the company and its subsidiaries are eliminated.

The financial statements of the subsidiary companies were prepared using the same accounting policies adopted by the Company. If the accounting policies adopted by the subsidiary are different from those used by the Company, the necessary adjustments to the financial statements of the subsidiary company are made to comply with the accounting policies used by the Company.

The Company owns the following subsidiaries as of September 30, 2026:

Name of Company	Paid-up Capital	Percentage of Ownership	Business Nature of the Company	Location	Acquisition / Inception Date
Siniora Food Industries Company- Palestine	USD 5.3 million	100%	Manufacturing	Palestine	January 25, 2006
Siniora Food Holding Limited Company*	AED 60 million	100%	Holding	United Arab Emirates	February 25, 2016
Tarakya Company for the Manufacture and Trade of Meat and Dairy Products **	TL 548 million	100%	Manufacturing	Turkey	September 1, 2021
Siniora Food Industries – Saudi Arabia ***	SAR 100 million	100%	Manufacturing	Saudi Arabia	January 11, 2023
Jordan Diamond food products Trading Company	JD 50 thousand	100%	Trading	Jordan	May 16, 2024
Siniora Food Industries Company – United States of America	0.01 USD	100%	Trading	USA	August 29, 2024

* Siniora Food Holding Limited Company owns the following subsidiaries as of September 30, 2026, and December 31, 2025, directly or indirectly:

Name of Company	Paid-up Capital	Percentage of Ownership	Business Nature of the Company	Location	Acquisition / Inception Date
Saudi Siniora Trading Company (Liquidated) *	SAR 10 million	100%	Trading	Saudi Arabia	August 17, 2009
Diamond Meat Processing Company	AED 300 thousand	100%	Manufacturing	United Arab Emirates	April 5, 2016
Siniora Gulf General Trading Company	AED 1 million	100%	Trading	United Arab Emirates	August 6, 2014

* Further to the voluntary liquidation decision of Saudi Siniora Trading Company dated 29 July 2024, the Group completed all legal procedures related to the liquidation and deregistration of the commercial registrations of Saudi Siniora Trading Company on 28 June 2026. The liquidation process did not result in any financial impact on the statement of profit or loss. The Group also presented the results of Saudi Siniora Trading Company for the period ended 30 September 2026 under the item "net profit from discontinued operations", as follows:

	For the nine Months Ended September 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Net Sales	-	-
Cost of sale	-	-
Gross Profit	-	-
Selling and Distribution Expenses	-	-
General and Administrative Expenses	-	(15,750)
Provision for End-Of-Service Benefits	-	-
Other Income	-	244,446
Zakat Expense	-	(151,096)
Net profit from discontinued operations	-	77,371

The Group also classified all assets and liabilities of the company as held for sale, as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
Assets	JD	
Cash on hand and at banks	-	6,774,325
Net Accounts Receivable	-	35,625
Asset classified as held for sale	-	6,809,950
Liabilities	-	
Deposits and Accrued Expenses	-	215,246
Zakat Provision	-	181,503
Liabilities directly associated with assets classified as held for sale	-	396,749
Net assets classified as held for sale	-	6,413,201

The results of subsidiaries are consolidated in the condensed interim consolidated statement of profit or loss and other comprehensive income from the acquisition date, being the date on which control of the subsidiary effectively transfers to the Company. The results of a disposed subsidiary are consolidated in the condensed interim consolidated statement of profit or loss and other comprehensive income until the disposal date, being the date on which the Company loses control of the subsidiary.

** The General Assembly, at its extraordinary meeting of Trakya Meat Industry and Trade and Dairy Products Company held on 27 June 2025, approved an increase in the company's share capital by TRY 260 million, and the legal procedures for the capital increase were completed on 3 July 2025. The General Assembly, at its extraordinary meeting of Trakya Meat Industry and Trade and Dairy Products Company held on 5 October 2025, also approved an increase in the company's share capital by TRY 90 million, and the legal procedures for the capital increase were completed on 8 October 2025. In addition, the General Assembly, at its extraordinary meeting of Trakya Meat Industry and Trade and Dairy Products Company held on 5 March 2026, approved a further increase in the company's share capital by TRY 120 million, and all legal procedures for this capital increase were completed on 16 March 2026. Of this increase, TRY 50 million was paid, with the remaining amount to be covered at a later date, noting that the laws of the Republic of Türkiye permit payment of share capital within 24 months, provided that 25% of the increase is paid upon registration.

*** On August 4, 2026, the Company completed all legal procedures required to increase the share capital of Siniora Food Industries – Saudi Arabia by SAR 60 million to be SAR 80 million. The increase made by capitalizing the amount payable to Siniora Food Industries Company – Jordan (the parent company).

3. Significant Accounting Policies

The accounting policies used in the preparation of the condensed consolidated interim financial information for the period ended September 30, 2026 are consistent with those used in the preparation of the annual consolidated financial statements for the year ended December 31, 2025. However, the Group has adopted the following amendments and interpretation that was effective for all period after January 1, 2026 in preparing the condensed consolidated interim financial information for the Group and have not materially affected the amounts and disclosures in the condensed consolidated interim financial information for the period and prior years, which may have an impact on the accounting treatment of future transactions and arrangements.

New and Amended Accounting Standards Effective for the Current Period

- Amendments to IFRS 9 and IFRS 7 regarding the classification and measurement of financial instruments
- Amendments to IFRS 9 and IFRS 7 regarding power purchase arrangements.
- Annual Improvements to IFRS Accounting Standards — Volume 11
- Disclosures about Uncertainties in the Financial Statements (Illustrative Examples)

IFRS Accounting Standards in issue but not yet effective

The Group has not adopted the following new and revised standards that have been issued but are not yet effective. The management is in the process of assessing the impact of the new requirements.

New and Amended IFRS Standards	Effective for annual periods beginning on or after:
Amendments to IFRS - 18 Presentation and Disclosures in Financial Statements	1 January 2027
Amendments to IFRS - 19 Subsidiaries without Public Accountability	1 January 2027
Amendments to Greenhouse Gas Emissions Disclosures (Amendments to IFRS S2)	1 January 2027
Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)	1 January 2027
Amendments to the fair value option for investments in associates and joint ventures (Amendments to IAS 28)	1 January 2027
IFRS 20 — Regulatory Assets and Regulatory Liabilities	1 January 2029

Management expects to adopt these new standards, interpretations, and amendments in the consolidated financial statements of the Group in the initial application period. Management also expects that the adoption of these new standards, interpretations, and amendments will not have a material impact on the financial statements in the initial application period, except for IFRS 18, which relates to the reclassification and arrangement of items in the financial statements as the Group is currently assessing its impact on the Consolidated Financial Statements.

The application of IFRS 18 will not result in any change in the Company's total profit or total equity for the period. However, there will be changes to the presentation and classification of certain revenues and expenses items in the consolidated statement of profit or loss, including the presentation of defined subtotals in accordance with the standard, based on the preliminary assessment, are as follows:

- Re-presenting and classifying certain items of revenues and expenses within operating, investing and financing categories.
- Introducing new mandatory subtotals in the consolidated statement of profit or loss, including operating profit and profit before financing and income tax.
- Reclassifying other items as appropriate, such as finance costs and gains or losses on derecognition or disposal of assets, in line with the requirements of the Standard.
- Introducing additional disclosures related to management-defined performance measures, if any, including describing their nature and purpose and reconciling them to the directly comparable totals or subtotals specified in accordance with IFRS.
- Enhancing requirements for aggregation and disaggregation of information in the consolidated financial statements and the related notes, which may result in presenting certain material items in greater detail and with greater clarity.
- Potential impacts may be affecting the presentation of certain items in the statement of cash flows and on comparative information upon initial application of the standard, in accordance with the relevant requirements.

The Group is still in the process of completing its assessment of the potential impact of applying this Standard across all subsidiaries and the geographical locations in which it operates

4. Significant Accounting Judgments and key Sources of Uncertainty Estimates and Risk Management

The preparation of the condensed consolidated interim financial information and application of the accounting policies require the Group management to make judgments, estimates, and assumptions that affect the amounts of financial assets and financial liabilities and to disclose the contingent liabilities. Moreover, these estimates and judgments affect revenue, expenses and provisions in general and the expected credit losses. In particular, the Group management requires judgments to be made to estimate the amounts and timing of future cash flows. These mentioned estimates are necessarily based on multiple hypotheses and factors with varying degrees of estimation and uncertainty. The actual results may differ from estimates due to the changes arising from the conditions and circumstances of those estimates in the future.

We believe that the estimates used in the preparation of these condensed consolidated interim financial information are reasonable and consistent with those used in the preparation of the consolidated financial statements for the year ended 2025.

5. Accounts Receivable - Net

a. This item consists of the following:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Trade receivables	40,364,142	35,876,644
Cheques under collection maturing within 3 months	3,904,621	2,487,766
	44,268,763	38,364,410
Less: Provision for expected credit losses	(2,503,561)	(2,444,232)
Net Accounts Receivables	41,765,202	35,920,178

The table below illustrates the determination of the risk of trade receivables based on the provision's matrix:

As of September 30, 2026		Receivables are past due				
	Current receivables (not past due) *	Less than 90 days	From 91 days to 180 days	From 181 days to 365 days	More than 365 days	Total
	JD	JD	JD	JD	JD	JD
Total trade receivables	33,511,714	6,662,049	722,843	1,142,237	2,229,920	44,268,763
Expected credit loss	137,304	192,490	96,960	219,845	1,856,962	2,503,561
Expected credit loss rate	0.4%	3%	13%	19%	83%	6%

As of December 31, 2025		Receivables are past due				
	Current receivables (not past due) *	Less than 90 days	From 91 days to 180 days	From 181 days to 365 days	More than 365 days	Total
	JD	JD	JD	JD	JD	JD
Total trade receivables	28,057,497	7,366,777	263,968	351,698	2,324,470	38,364,410
Expected credit loss	112,230	515,674	92,389	140,679	1,583,260	2,444,232
Expected credit loss rate	0.4%	7%	35%	40%	68%	6%

* Current receivables include short-term checks due within 3 months.

b. The movement on the expected credit loss during the period / year is as follows:

	For the nine months ended September 30, 2026 (Reviewed not Audited)		
	Stage 2	Stage 3	Total
	JD	JD	JD
Balance – Beginning of the period	860,972	1,583,260	2,444,232
Provision booked (released) during the period	(351,767)	1,036,007	684,240
Written off during the period	-	(744,417)	(744,417)
Others	143,622	-	143,622
Foreign currencies translation	(6,228)	(17,888)	(24,116)
Balance – End of the Period	646,599	1,856,962	2,503,561

	For the year ended December 31, 2025 (Audited)		
	Stage 2	Stage 3	Total
	JD	JD	JD
Balance – Beginning of the year	820,239	1,276,813	2,097,052
Provision booked during the year	43,639	309,882	353,521
Foreign currencies translation	(2,906)	(3,435)	(6,341)
Balance – End of the Year	860,972	1,583,260	2,444,232

6. Inventory - Net

a. This item consists of the following:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Raw materials	19,945,493	16,691,394
Finished products	11,337,300	7,902,247
Detergents and uniforms	656,044	553,040
Spare parts	4,029,051	3,137,357
	35,967,888	28,284,038
Less: Provision for slow-moving items	(1,166,843)	(1,027,414)
	34,801,045	27,256,624
Goods in transit	163,845	289,100
	34,964,890	27,545,724

b. The movement on the provision for slow-moving items during the period / year is as follows:

	For the Nine-Months Ended September 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	JD	JD
Balance - Beginning of the period/year	1,027,414	894,900
Provision booked during the period/year	173,780	146,024
Written–off goods	(35,091)	(14,324)
Foreign currency exchange	740	814
Balance - End of the Period / Year	1,166,843	1,027,414

7. Other Debit Balances

This item consists of the following:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Advances to suppliers	6,630,963	2,841,948
Prepayments	2,891,163	3,291,346
Refundable deposits	1,086,720	524,167
Sales tax deposits related to foreign subsidiaries	1,533,371	2,789,905
Income tax deposits related to foreign subsidiaries	886,895	1,552,231
Bank guarantee deposit related to foreign subsidiaries	59,091	23,156
Employee receivables	170,700	187,341
Others	148,087	15,004
	13,406,990	11,225,098

8. Property and Equipment – Net

During the nine-month period ended September 30, 2026 the Group purchased property and equipment with a total cost of JD 4,228,846 (JD 13,123,464 the nine-month period ended September 30, 2025).

The Group disposed of property and equipment with a net book value of JD 29,829, resulting in a net gain of JD 31,196 during the nine months period ended September 30, 2026 (disposal with a book value of JD 1,174,747 during the nine months period ended September 30, 2025, resulting in a net gain of JD 31,520).

The depreciation of property and equipment at the Group level amounted to JD 4,918,118 during the nine-month period ended September 30, 2026 (JD 3,850,606 during the nine-month period ended September 30, 2025).

9. Loan Bond

On March 10, 2024, after obtaining the approval of the Jordan Securities Commission, Siniora Food Industries Company - Jordan issued bonds through a non-public offering with a number of 800 bonds, with a nominal value of 100,000 US dollars per bond, and a total value of 80 million US dollars (equivalent to JD 56,720,000). With a fixed interest rate of 7.75%, paid semi-annually on March 10 and September 10 of each year for a period of 5 years, and the nominal value of the loan bond matures on September 10, 2029.

These bonds are not guaranteed, and the Company's obligations are limited to paying the full nominal value of the bond and the interest due on it on the dates specified for that.

The covenants on the loan bonds, calculated based on the company's results without the effect of applying International Accounting Standard (IAS) 29 "Financial Reporting in Hyperinflationary Economies," are as follows:

- Net debt to profit before tax, finance expenses, and depreciation should not exceed 4 times for the years 2024 and 2025, 3.75 times for the year 2026, and 3.5 times for the remaining years.
- The Coverage ratio of finance expenses (profit before tax and finance expenses to finance expenses) should not be less than 2 times.
- The company should not pledge its assets to any external party during the issuance period, except for any legal or judicial liens or seizures.

In addition to the above covenants, the bond issuance prospectus included a condition to maintain the company's ownership percentage in its subsidiaries, except for a decrease in the company's ownership in any subsidiary due to capital increase through the entry of a strategic partner (provided that the company retains at least 51% ownership in the subsidiaries).

The Company's compliance period with the terms and covenants begins in 2024, with the first report issued at the end of 2024 within a period not exceeding 90 days, followed by periodic reports every six months. The bonds were listed on the Amman Stock Exchange on July 16, 2024.

On June 22, 2026, the bondholders approved an amendment to a clause in the issuance prospectus to read as follows:

- The issuer undertakes during the issuance period not to pledge the company's assets to any external party during the issuance period except for the following:

    1. Any legal or judicial liens or seizures.
    2. Mortgage the assets and properties of Siniora Food Industries Saudi Arabia (a subsidiary) in favour of the Saudi Industrial Development Fund in exchange for obtaining a loan amounting to SAR 75 million (equivalent to 14.175 million).

Additionally, on June 22, 2025, the bondholders approved the addition of some definitions to the financial covenants in the issuance prospectus as follows:

1. Profit before tax, finance expenses, and depreciation: Profit before tax, finance expenses, and depreciation after excluding any non-recurring or non-operational expenses or revenues.

2. Profit before tax and finance expenses: Profit before tax and finance expenses after excluding any non-recurring or non-operational expenses or revenues.

3. When calculating the semi-annual financial covenants for each year, profit before tax, finance expenses, and depreciation, profit before tax and finance expenses, and finance expenses are calculated for the previous 12 months.

4. When calculating the semi-annual financial covenants, net debt to profit before tax, finance expenses, and depreciation is calculated based on the ratio approved for the previous year.

10. Deposits and Accrued Expenses

This item consists of the following:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Remunerations and accrued salaries	2,805,834	2,627,832
Sales tax payable	906,257	642,808
Provision for lawsuits and other commitments *	145,921	234,276
Accrued sales commissions	676,082	211,197
Accrued insurance expenses	266,593	672,646
Provision for paid leaves	653,756	690,514
Other employees' payables	797,191	394,103
Sales return provision	241,367	266,598
Credit cards payable	25,803	13,742
Accrued utilities and phone expenses	145,756	142,728
Professional fees	445,050	228,943
Social security payables	107,790	100,781
Media and advertising	1,035,661	430,025
Accrued balances to contractors and suppliers	69,280	658,208
Accrued bond interest	256,783	1,381,739
Advances from customers	351,747	328,390
Trade discount provision	2,170,479	1,312,526
Accrued rent	55,924	57,900
Board of directors' remuneration	33,750	45,000
Board members transportation and representation of committees	135,949	191,092
Accrued shipping costs	35,184	-
Other	701,624	507,625
	12,063,781	11,138,673

* This item includes a provision booked by the Group against contingent liabilities that may arise, the movement on this provision during the period / year was as follows:

	For the Nine-Months Ended September 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	JD	JD
Balance – Beginning of the period / year	234,276	1,427,837
Add: (Released) expense during the period / year	(59,305)	53,168
Less: Paid during the period / year	-	(918,107)
Less: Foreign currencies translation	(29,050)	(328,622)
Balance – End of the Period / Year	145,921	234,276

11. Borrowed Fund

This item consists of following:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Overdraft	17,157,360	17,265,973
Revolving Loans	11,204,090	7,201,124
Bank Loans	10,766,288	5,442,241
	39,127,738	29,909,338
Analysis of Borrowed Funds Maturity:		
Due within one year	28,361,450	24,467,097
Due within more than one year and less than five years	10,766,288	5,442,241
	39,127,738	29,909,338
Analysis of Borrowed Funds Interest:		
Fixed rate	35,182,725	22,362,764
Variable rate	3,945,013	7,546,574
	39,127,738	29,909,338

The movement on borrowed funds as follows:

	For the Nine-Months Ended September 30, 2026 (Reviewed not Audited)	For the Year Ended December 31, 2025 (Audited)
	JD	JD
Balance - Beginning of the period / year	29,909,338	17,377,333
Borrowed funds – net	9,218,400	12,532,005
Balance - End of period/year	39,127,738	29,909,338

The interest rate on borrowed funds as follows:

	For the Nine Months Ended September 30, 2026 (Reviewed)	For the Year Ended December 31, 2025 (Audited)
	%	%
Overdraft	From 5.272% To 8.5%	From 5.3% To 8.5%
Revolving loans	From 3% To 8.5%	From 3% To 8.5%
Bank loans	2.59%	2.59%

12. Deferred Grant Revenue

Siniora Saudi Food Industries Company (a subsidiary) obtained a loan from the Saudi Industrial Development Fund amounting to SAR 75 million, equivalent to JOD 14.175 million, on 2 February 2025 to finance the construction costs of the factory. The loan is to be repaid over six years in 12 instalments payable semi-annually, with the first instalment due on 15 February 2028. The amount granted during the period ended September 30, 2026 was JOD 6,151,969 (JOD 7,043,182 for the year 2025). The loan cost amounts to SAR 5,250,000 plus additional costs of SAR 10,270,000. The loan is secured by a pledge on all fixed assets of the factory and a credit guarantee covering 100% by Siniora Food Industries – Jordan (the parent company).

The loan was granted at a preferential interest rate of 1.5% per annum. In accordance with the requirements of International Accounting Standard (IAS) 20, the company recognized an implicit government grant arising from the difference between the preferential interest rate and the estimated market interest rate of 7%. The amount received was recognized at present value using the market interest rate of 7% as the discount rate, with the difference recognized as deferred income to be recognized over the loan repayment period from 2028 to 2033.

13. Income Tax

a. Income Tax Provision

The movement on the income tax provision is as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Balance - Beginning of the period/year	1,817,574	621,193
Income tax paid	(2,044,939)	(706,282)
Accrued income tax expense on current year's profit	1,930,938	904,308
Foreign currency translation	(117,460)	174,391
Adjustments	-	823,964
Balance – End of the period/year	1,586,113	1,817,574

b. The income tax expense shown in the condensed consolidated interim statement of profit or loss represent the following:

	For the Nine Months Ended September 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Accrued income tax for the period profit	1,930,939	528,828
Deferred tax assets for the period	(202,760)	132,549
Deferred tax liabilities for the period*	(1,942,292)	775,194
	(214,113)	1,436,571

* During the period, the Turkish Revenue Administration issued Law No. 7582, which provides for a corporate income tax rate of 12.5% on the income of manufacturing companies that hold an industrial registration certificate and actively carry out manufacturing activities, instead of the current rate of 25%, effective for accounting periods beginning in 2027. Accordingly, management recalculated its deferred tax assets and liabilities using the new tax rate, based on its expectation that these temporary differences will reverse in periods subsequent to 2026. As a result, deferred tax liabilities decreased by JOD 1.9 million, reflecting the impact of the change in the tax rate used to recalculate these deferred tax balances.

- Siniora Food Industries - Jordan has reached a final settlement for its income tax up to the end of the year 2022. The company also submitted the self-assessment statement for the years 2023, 2024, 2025, while a decision has not yet been issued by the Income and Sales Tax Department. In the opinion of management and the tax consultant, the allocations allocated in the condensed interim consolidated financial statements are sufficient to meet potential tax liabilities as of September 30, 2026.

- On February 9, 2012, Siniora Food Industries Company – Palestine (Subsidiary Company) obtained from Palestine Investment Promotion Agency a full exemption from income tax for five years from January 1,2010 to December 31, 2014, in addition to a nominal exemption of 50% of income tax starting from January 1, 2015 to December 31, 2029 in which the company will pay taxes at a rate of 7.5%.

- Siniora Food Industries Company - Palestine (Subsidiary Company) has reached a final settlement up to the end of the year 2024. The Company has submitted its tax return for the years 2025 and paid the declared tax. While a decision has not yet been issued by the Income and Sales Tax Department. In the opinion of the Company's management and its tax advisor, the income tax provision booked in the condensed consolidated interim financial information is sufficient to meet any future tax liabilities.

- A 9% income tax rate has been implemented in the United Arab Emirates starting from the beginning of 2024. According to management and the tax advisor, the provisions recorded in the interim financial statements are sufficient to meet potential tax liabilities.

- Trakya for manufacture and Trade of Meat and Dairy Products (Subsidiary Company) has reached a final settlement up to the end of the year 2025. However, the income tax was not paid due to the impact of inflation.

- A 20% income tax rate is applied in the Kingdom of Saudi Arabia and income tax provision was calculated for the period ended September 30,2026 in accordance with the applicable income tax law. In the opinion of the Company's management and its tax consultant, the recorded provisions are sufficient to meet potential tax liabilities and no need to book additional provision for the period ended September 30, 2026.

- A 20% income tax rate is applied in the United States of America. No income tax provision was recognized during 2025 and for the period ended 30 September 2026, as Siniora Food Industries – United States of America incurred losses during 2025 and during the period ended 30 September 2026.

- Jordanian Diamond for food trading has submitted the self-assessment statement for the years 2024 and 2025, while a decision has not yet been issued by the Income and Sales Tax Department for the year 2024. The income tax return for the year 2025 has been accepted under samples basis by the Income and Sales Tax Department and in the opinion of the management and the tax consultant of the Company, the provision allocated is sufficient to meet any tax obligations and there is no need to an additional provision for the period ended 30 September 2026.

14. Earnings per Share for the Period

This item consists of the following:

	For the Nine-Months Ended September 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Profit (loss) for the period from continuing operations attributable to the Company's shareholders	2,036,914	(647,790)
Profit for the period from discontinued operations attributable to the Company's shareholders	-	77,371
Profit (loss) for the period attributable to the shareholders of the Company	2,036,914	(570,419)

Earnings per share attributable to the shareholders of the Company are calculated as follows:

	For the Nine-Months Ended September 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Profit (loss) for the period from continuing operations attributable to the shareholders of the Company	2,036,914	(647,790)
Weighted average number of shares	32,700,000	32,700,000
Basic and diluted profit (loss) earnings per share for the period from continuing operations attributable to the shareholders of the Company	0.062	(0.02)

	For the Nine-Months Ended September 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Profit for the period from discontinued operations attributable to the shareholders of the Company	0,000	77,371
	Share	Share
Weighted average number of shares	32,700,000	32,700,000
	JD/Share	JD/Share
Basic and diluted earnings per share for the period from discontinued operations attributable to the shareholders of the Company	0.0000	0.0002

* The weighted average number of shares for the earnings per share attributable to the company's shareholders has been calculated based on the average number of shares for the periods ended September 30, 2026 and 2025. The capital increase consisted of the distribution of free shares and subscribed shares. Accordingly, the weighted average number of shares has been calculated in accordance with the requirements of International Accounting Standard (IAS) 33.

15. Contingent Liabilities

a. There are several lawsuits filed against Siniora Food Industries – Jordan amounting to JD 22,114 as of September 30, 2026. In the opinion of the legal advisor and its management, no obligation will arise from these lawsuits (JD 52,863 as of December 31, 2025).

b. There are several lawsuits filed against Siniora Food Industries – Palestine equivalent to JD 583,923 as of September 30, 2026 to cancel the Company's claims against others and/or labor claims. In the opinion of legal advisor and its management, no obligation will arise from these lawsuits (JD 552,447 as of December 31, 2025).

c. There were no lawsuits filed against Tarakya Meat and Dairy Products Company (a subsidiary) as of September 30, 2026 and December 31, 2025.

d. The Parent Company had contingent liabilities that may arise in the form of bank guarantees amounting to JD 79,908 and bills of collection amounting to JD 2,288,802 as of September 30, 2026 (bank guarantees amounting to JD 123,758 and bills of collection amounting to JD 1,456,363 as of December 31, 2025).

e. Siniora Food Industries – Palestine (a subsidiary) had contingent liabilities that may arise in the form of bank guarantees issued in favor of third parties amounting to JD 716,769 in addition to bills of collection amounting to JD 24,957 as of September 30, 2026 (bank guarantees issued in favor of third parties amounting to JD 777,900 in addition to letters of credit amounting to JD 26,673 as of December 31, 2025).

f. Tarakya Meat and Dairy Products Company (a subsidiary) had contingent liabilities represented by bank guarantees amounting to JD 2,040,496 as of September 30, 2026 (bank guarantees amounting to JD 947,296 as of December 31, 2025).

g. Siniora Food Industries – Saudi Arabia (a subsidiary) had contractual obligations amounting to JD 73,491 as of September 30, 2026, mainly representing commitments for the purchase of property and equipment (contractual obligations amounting to JD 1,708,494 as of December 31, 2025).

h. The Group had unutilized overdraft and revolving loan limits amounting to JD 22,174,720 as of September 30, 2026 (unutilized overdraft and revolving loan limits amounting to JD 24,039,267 as of December 31, 2025).

i. The net balance of projects under construction amounted to JD 2,214,730 as of September 30, 2026. The estimated remaining cost to complete these projects is JD 362,788 and these projects are expected to be completed and to be ready for use by the Group by the end of 2026.

16. Balances and Transactions with Related Parties

The Company enters into transactions with companies that fall within the definition of a related party as stated in International Accounting Standard No. 24: "Related Party Disclosures". Related parties consist of companies under common ownership and/or joint management and control and key management personnel. Transactions with these related parties were made on substantially the same terms that prevailed at the same time for similar transactions with customers and third parties. Balances and transactions between the Company and its subsidiaries, which are related parties, are eliminated on consolidation and are not disclosed in this note.

Condensed Consolidated Interim Statement of Financial Position:

	Relationship Status	September 30, 2026 (Reviewed)		December 31, 2025 (Audited)	
		Receivables	Payables	Receivables	Payables
		JD	JD	JD	JD
Unipal General Trading Company	Sister Company	2,951,231	-	-	2,435,397
Medical Supplies and Services Company	Sister Company	-	13,562	1,809	-
Palestinian Automobile Company	Sister Company	-	140,533	-	316,439
SKY Advertising Company	Sister Company	-	92,273	-	67,004
Arab Palestinian Investment Company	Holding Company	-	79,955	81,950	
National Aluminum and Profile Company	Sister Company	-	8,815	1,052	
Arab Financial Leasing Company	Sister Company	-	54,791	-	75,881
Oyoun Media Company	Sister Company	-	-		8,163
Total		2,951,231	389,929	84,811	2,902,884

Condensed Consolidated Interim Statement of Profit or Loss

	Relationship	For the Nine Months Ended September 30,			
		2026 (Reviewed not Audited)		2025 (Reviewed not Audited)	
	Status	Purchases	Sales	Purchases	Sales
		JD	JD	JD	JD
Unipal General Trading Company	Sister Company	4,028	9,037,640	-	6,986,397
National Aluminum and Profile Company	Sister Company	-	770	-	617
SKY Advertising, Publication, and Promotion	Sister Company	136,652	-	178,208	-
Arab Palestinian Investment Company	Holding	223,335	-	223,335	-
Arab Financial Leasing Company	Sister Company	71,936	-	51,438	-

b. The salaries of executive management amounted to JD 1,102,976 for the nine-months ended September 30, 2026 (JD 1,050,453 as of September 30, 2025).

17. Geographical Distribution Analysis

The following is information on the Company's activities inside and outside the Kingdom:

	Inside the Kingdom			Total For the Nine-months Ended September 30,	
	Inside the Kingdom Excluding Aqaba	Aqaba Branch	Outside the Kingdom	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD	JD	JD	JD
Net sales	37,256,132	1,153,514	110,611,530	149,021,176	129,073,579
Cost of sales	(26,996,014)	(915,691)	(81,074,958)	(108,986,663)	(96,307,851)
Gross Profit	**10,260,118**	**237,823**	**29,536,572**	**40,034,513**	**32,765,728**
Less: Selling and distribution expenses				(17,853,329)	(14,779,691)
General and administrative expenses				(10,618,627)	(10,005,927)
Operating profit before provisions				**11,562,557**	**7,980,110**
(Provision) for end of service indemnity				(1,076,586)	(789,857)
(Provision) for expected credit losses				(684,240)	(182,299)
(Provision) for slow-moving inventory				(173,780)	(94,001)
(Provision) for lawsuits and other commitments				59,305	(110,000)
Operating Profit				**9,687,256**	**6,803,953**
Financing expenses - net				(4,823,996)	(5,806,785)
Other revenues (expense) – net				(30,535)	10,924
Profit for the Period before Taxes and Monetary (loss) from Hyperinflation				**4,832,725**	**1,008,092**
Less: Income tax benefit (expense)				214,113	(1,436,571)
Profit (loss) for the period before monetary (loss) from hyperinflation				**5,046,838**	**(428,479)**
Net monetary (loss) from hyperinflation				(3,009,924)	(530,939)
Profit (loss) for the period from continuing Operations				**2,036,914**	**(959,418)**
Net profit for the period from discontinued operations				-	77,371
Profit (Loss) for the period				**2,036,914**	**(882,047)**

18. Fair Value Hierarchy

We believe that the carrying amount of financial assets and liabilities shown in the condensed consolidated interim financial information of the group approximate their fair value, due to the fact that its balances are due on short-term basis or the interest rates will be repriced during the year.

19. Comparative figures

Some comparative figures in the statement of financial position related to the year 2025 were reclassified and regrouped to align with the presentation for the period ended 30 September 2026. The reclassification had no effect on the statement of profit or loss during 2025.