

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)  
AND ITS SUBSIDIARIES  
AMMAN - JORDAN**

**CONSOLIDATED INTERIM FINANCIAL INFORMATION  
FOR THE PERIOD ENDED JUNE 30, 2025 (UNAUDITED)  
TOGETHER WITH THE INDEPENDENT  
REVIEW REPORT**

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)  
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AMMAN – JORDAN**

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## **Report on Review of Consolidated Interim Financial Information**

To the Chairman and Members of the Board of Directors  
Investments & Integrated Industries Company  
(Public Shareholding Company – Holding Company)  
Amman – Jordan

### **Introduction**

We have reviewed the accompanying consolidated interim financial information of Investments & Integrated Industries Company (Public Shareholding– Holding Company) and its subsidiaries “the Company” which consist of consolidated interim statement of financial position as of June 30, 2025 and the related consolidated interim statements of income, other comprehensive income, changes in shareholders’ equity, and cash flows for the six-month then ended, and a summary of significant accounting policies and other explanatory notes.

### **Management Responsibility**

Management is responsible for the preparation and fair presentation of this consolidated interim financial information in accordance with International Accounting Standard 34 (Interim Financial Reports). Our responsibility is to express a conclusion on this consolidated interim financial information based on our review.

### **Scope of Review**

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

### Conservative Conclusion

Based on our review, and except for the effects of the matter described below, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information does not present fairly, in all material respects, the consolidated interim financial position of Investments & Integrated Industries Company as of June 30, 2025, and its financial performance and its cash flows for the six-month then ended in accordance with International Accounting Standard 34.

As stated in Note (9) to the consolidated interim financial information, there is a legal case filed against the Integrated Investment and Industries Company for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company). Following legal proceedings, the court has issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from January 11, 2022. However, the Company's management did not recognize any provisions to meet the potential liabilities arising from this case.

### Explanatory Paragraph

The Company's fiscal year ends on December 31 of each year. However, this consolidated interim financial information has been prepared to meet the requirements of the Jordan Securities Commission and for management purposes.

This Report is a translated version of the original review report on consolidated interim financial information issued in Arabic; in case of a discrepancy, the Arabic original will prevail.

UHY Arab Auditors



Nabil Haddad

License No. (561)

Amman - Jordan

July 23, 2025

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY**  
**(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)**  
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**CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION**

*Jordanian Dinar*

	<b>June 30 2025</b>	<b>December 31 2024</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash on hand and at banks	32,474	15,431
Trade receivables and checks under collection-net	1,850,856	2,027,897
Inventory	1,621,302	1,601,609
Other debit balances and due from related parties	8,570,899	184,401
Total Current Assets	12,075,531	3,829,338
Property and equipment	1,462,908	1,467,571
Real Estate Investment	300,511	300,511
Financial assets at fair value through other comprehensive income	4,735,583	15,456,765
Total Assets	18,574,533	21,054,185
<b>Liabilities and Shareholders' Equity</b>		
<b>Current Liabilities</b>		
Due to banks	1,001,932	396,734
Short-term portion of loans	-	1,399,049
Accounts payable	310,739	274,225
Other credit balances and due to related parties	688,541	379,746
Total Current Liabilities	2,001,212	2,449,754
Long-term loans	-	4,976,357
Due to related parties – long-term	5,886,000	2,846,230
Total Liabilities	7,887,212	10,272,341
<b>Shareholders' Equity</b>		
Capital	14,500,000	14,500,000
Statutory reserve	285,485	285,485
Fair value reserve	(5,613,159)	(3,040,982)
Accumulated profit (losses)	238,456	(2,301,646)
Shareholders' Equity	9,410,782	9,442,857
Non-controlling interest	1,276,539	1,338,987
Net Shareholders' Equity	10,687,321	10,781,844
Total Liabilities and Shareholders' Equity	18,574,533	21,054,185

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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**CONSOLIDATED INTERIM STATEMENT OF INCOME**

<i>Jordanian Dinar</i>	For the six months ended 30, June		For the three months ended 30, June	
	2025	2024	2025	2024
Sales – net	1,465,420	1,569,485	682,168	595,054
Less: Cost of sales	(1,291,252)	(1,221,384)	(579,165)	(514,079)
Gross Profit	174,168	348,101	103,003	80,975
Less: General, administrative, and marketing expenses	(376,064)	(392,907)	(169,686)	(170,838)
Add: Dividends received	1,057,876	1,094,093	1,025,963	1,082,436
Less: Interest expenses – net	(106,468)	(336,717)	(23,445)	(170,104)
Add: Reversal from ECL	-	45,648	-	45,648
Profit for the period before Income Tax	749,512	758,218	935,835	868,117
Less: Income tax and national contribution	(380,000)	-	(380,000)	-
Less: Income tax for prior years	(11,808)	-	-	-
Profit for the period	357,704	758,218	555,835	868,117
Allocated as follows:				
Company's shareholders	420,152	763,706	581,135	884,717
Non-controlling interest	(62,448)	(5,488)	(25,300)	(16,600)
	357,704	758,218	555,835	868,117
Basic and diluted profit per share	%2.9	%5.27	%4.0	%6.10

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**CONSOLIDATED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME**

<i>Jordanian Dinar</i>	<b>For the six months ended 30, June</b>		<b>For the three months ended 30, June</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Profit for the period	357,704	758,218	555,835	868,117
Add Items of Other Comprehensive Income:				
Change in fair value of financial assets at fair value through other comprehensive income	(2,572,177)	(795,089)	(2,805,203)	431,695
Realized Gains from the sale of financial assets fair value through other comprehensive income	2,119,950	-	2,119,950	-
Total Loss and Other Comprehensive Income	<u>(94,523)</u>	<u>(36,871)</u>	<u>(129,418)</u>	<u>1,299,812</u>
<b>Allocated as follows:</b>				
Company's shareholders	(32,075)	(31,383)	(104,118)	1,316,412
Non-controlling interest	<u>(62,448)</u>	<u>(5,488)</u>	<u>(25,300)</u>	<u>(16,600)</u>
	<u>(94,523)</u>	<u>(36,871)</u>	<u>(129,418)</u>	<u>1,299,812</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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**CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**

In Jordanian Dinar	Capital	Statutory reserve	Fair value reserve	Accumulated profit	Total	Non- controlling interest	Total Shareholders' Equity
<b><u>For the period ended 30 June 2025</u></b>							
Beginning balance	14,500,000	285,485	(3,040,982)	(2,301,646)	9,442,857	1,338,987	10,781,844
Profit and other comprehensive income for the period	-	-	(2,572,177)	420,152	(2,152,025)	(62,448)	(2,214,473)
Realized Gains from the sale of financial assets fair value through other comprehensive income	-	-	-	2,119,950	2,119,950	-	2,119,950
Balance as of 30 June 2025	<u>14,500,000</u>	<u>285,485</u>	<u>(5,613,159)</u>	<u>238,456</u>	<u>9,410,782</u>	<u>1,276,539</u>	<u>10,687,321</u>
<b><u>For the period ended 30 June 2024</u></b>							
Beginning balance	14,500,000	258,718	(2,059,166)	(2,592,528)	10,107,024	361,285	10,468,309
Profit and other comprehensive income for the period	-	-	(795,089)	763,706	(31,383)	(5,488)	(36,871)
Balance as of 30 June 2024	<u>14,500,000</u>	<u>258,718</u>	<u>(2,854,255)</u>	<u>(1,828,822)</u>	<u>10,075,641</u>	<u>355,797</u>	<u>10,431,438</u>

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**CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS**

	<b>For the six months ended 30 June</b>	
	<b>2025</b>	<b>2024</b>
<i>Jordanian Dinar</i>		
<b>Cash flows from Operating Activities:</b>		
Profit for the period before Income tax	749,512	758,218
Depreciation	5,733	10,938
Interest expenses	106,468	336,717
Reversal from ECL	-	(45,648)
Changes in working capital:		
Inventory	(19,693)	(615,112)
Trade receivables and checks under collection	177,041	325,544
Other debit balances and due from related parties	(8,386,498)	6,483
Accounts payable	36,514	(266,861)
Other credit balances	348,633	(57,421)
Income tax paid	(391,808)	-
Net Cash Flows from (used in) Operating Activities	(7,374,098)	452,858
<b>Investment activities:</b>		
Purchase of property and equipment	(1,070)	-
Proceeds from the sale of financial assets at fair value through other comprehensive income	10,268,955	-
Net Cash Flow used in Investing Activities	10,267,885	-
<b>Cash Flows from Financing Activities:</b>		
Due to related parties	2,999,932	(647,885)
Loans and due to banks	(5,876,676)	194,753
Net Cash Flows used in Financing Activities	(2,876,744)	(453,132)
Net change in cash and cash equivalents	17,043	(274)
Cash and cash equivalents at the beginning of the period	15,431	10,113
Cash and Cash Equivalents at the end of the Period	32,474	9,839

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**NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION**

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**1) General**

**a. Establishment and objectives:**

Investments & Integrated Industries Company (public shareholding – holding company) “The Company” was established and registered in the Ministry of Industry and Trade of Jordan under no. (281) on April 20, 1995.

The main objectives of the Company include managing its subsidiaries, participating in managing other entities in which the company has ownership, investing in equity and debt securities, and granting finance for its subsidiaries.

**2) Basis of Preparation of the Consolidated Interim Financial Information**

**a. Statement of compliance**

The accompanying consolidated interim financial information for the three months ended June 30, 2025, has been prepared in accordance with International Accounting Standard 34 (interim financial reports).

This consolidated interim financial information does not include all information and disclosures required for preparing annual financial statements in accordance with international financial reporting standards; accordingly, it should be read in conjunction with the Company’s consolidated financial statements for the year ended December 31, 2024. Moreover, the Company’s operating results for the six months ended June 30, 2025 do not necessarily give an indication of the Company’s estimated operating results for the year ending December 31, 2025.

**b. Basis of consolidating the interim financial information**

The consolidated interim financial information comprises the financial statements of Investments & Integrated Industries Company (the “Parent Company”) and its subsidiaries, which are subject to its control.

The parent Company controls subsidiaries 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. Balances, transactions, revenues, and expenses resulting from transactions within the group are eliminated when preparing this consolidated interim financial information.

Consolidated financial statements are prepared for the subsidiaries for the same financial period as the parent Company and using the same accounting policies adopted by the parent Company.

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The financial information of the following subsidiaries is included in the accompanying consolidated interim financial information:

<b>Company Name</b>	<b>Paid-up Capital</b>		<b>Nature of Operation</b>	<b>Ownership %</b>	
	<b>30/6</b>	<b>31/12</b>		<b>30/6</b>	<b>31/12</b>
	<b>2025</b>	<b>2024</b>		<b>2025</b>	<b>2024</b>
Fa Kaf Consulting Company	1,000,000	1,000,000	Management, industrial and trading consulting, and RE rental	98.2%	98.2%
Quality Printing Press	5,390,000	5,390,000	Stationery& accessories	69.98%	69.98%
Oran for Investments	10,000	10,000	Investment	100%	100%

According to the extraordinary general assembly meeting of the Quality Printing Press Company held on October 22, 2024, the Company has increased its capital from JD 3,160,000 to JD 5,390,000. The capital increase was allocated among the partners as follows:

<b>Partner</b>	<b>Shares before capital increase</b>	<b>Shares after capital increase</b>	<b>% of increase</b>
Elia Nuqul & Sons	473,000 shares/JD	1,541,000 shares/JD	225.79%
Investment and Integrated Industries Co.	2,610,000 shares/JD	3,772,000shares/JD	44.52%
Ghassan Elia Nuqul	27,041 shares/JD	27,041 shares/JD	Zero
Marwan Elia Nuqul	27,041 shares/JD	27,041 shares/JD	Zero
Randa Elia Nuqul	8,020 shares/JD	8,020 shares/JD	Zero
Lina Elia Nuqul	8,020 shares/JD	8,020 shares/JD	Zero
Sameer Shukri Rezik	6,878 shares/JD	6,878 shares/JD	Zero

According to the extraordinary general assembly meeting of the Fa Kaf Company (subsidiary) held on July 15, 2024, the Company has decreased its capital from JD 3,000,000 to JD 1,000,000. The capital decrease was allocated among the partners according to their original shareholding percentages.

**c. Basis of measurement**

The consolidated interim financial information has been prepared on the historical cost basis except for the financial assets and financial liabilities which are measured at fair value.

**d. Functional and presentation currency**

The consolidated interim financial information is presented in Jordanian Dinar, which represents the Company's functional currency.

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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**e. Use of estimates**

The preparation of consolidated interim financial information in conformity with IFRS 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.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

In particular, information about significant areas of estimation uncertainties and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated interim financial information includes the following:

- A provision for expected credit loss is taken according to management's estimates of expected credit loss.
- A provision for inventory is taken if the net realizable value of inventory falls below its carrying amount.
- Management estimates the provision for income tax in accordance with the prevailing laws and regulations and International Financial Reporting Standards.
- Management periodically reassesses the fair value of its financial assets based on their market prices.
- Management periodically reassesses the economic useful lives of tangible assets based on the general condition of these assets and the expectation for their useful economic lives in the future.
- Management frequently reviews the lawsuits raised against the Company based on a legal study prepared by the Company's legal advisors. This study highlights potential risks that the Company may incur in the future.

Management believes that its estimates and judgments are reasonable and adequate.

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**3) Financial Risk and Capital Management**

The Company has exposure to risks from its use of financial instruments. These risks are credit risks, liquidity risks, market risks (currency & interest rate risks), and capital management risks.

The Company's objective and policy in relation to risk management are consistent with those disclosed in the consolidated financial statements for the year ended December 31, 2024.

There have been no changes in the Company's approach to capital management during the period, nor is the Company subject to externally imposed capital requirements.

**4) Seasonality of Operations**

The Company does not have operations that are affected by seasonality or cyclicity.

**5) Related Parties' Transactions and Balances:**

Parties are considered related parties when one party has control or significant influence over the other party. The following is a summary of related party transactions and balances:

**a. Due from related parties:**

	<b>Nature of Relationship</b>	<b>June 30, 2025</b>	<b>December 31, 2024</b>
<b><i>Jordanian Dinar</i></b>			
Elia Nuqul & Sons (1)	Shareholder	8,416,746	-
Saueressig Jordan	Sister	9,663	9,663
Nuqul Engineering and Contracting	Sister	973	973
Nuqul Automotive	Sister	152	390
Fine Hygienic Paper-Sahab	Sister	1,094	12,058
Total		<u>8,428,628</u>	<u>23,084</u>

- (1) Proceeds from the sale of investments in shares (Financial Assets at Fair Value Through Other Comprehensive income) to a shareholder resulting in a realized gain of 2,119,950 JOD.

**b. Due to related parties:**

<b>Short-term:</b>	<b>Nature of Relationship</b>	<b>June 30, 2025</b>	<b>December 31, 2024</b>
<b><i>Jordanian Dinar</i></b>			
Al Naseem Trading	Sister	19,590	32,302
Masader Investments	Sister	762	899
Alsanouber Hygienic paper	Sister	3,000	3,000
Fine Hygienic Paper-HO	Sister	-	26,989
Total		<u>23,352</u>	<u>63,190</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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<b>Long-term:</b>	<b>Nature of Relationship</b>	<b>June 30, 2025</b>	<b>December 31, 2024</b>
<b><i>Jordanian Dinar</i></b>			
Ghassan Elia Nuqul (1)	Shareholder	2,943,000	-
Marwan Elia Nuqul (1)	Shareholder	2,943,000	-
Elia Nuqul & Sons	Shareholder	-	2,846,230
Total		<u>5,886,000</u>	<u>2,846,230</u>

(1) These balances resulted from settling the total balance of the Arab Bank loan and interest by the shareholders (Ghassan Elia Nuqul and Marwan Elia Nuqul) on behalf of the Company.

**c. Management personnel:**

Salaries and other benefits for key management personnel of the Company (General Manager and Financial Manager) for the three months ended June 30, 2025, amounted to JOD 75,348 (JOD 75,051 for the three months ended June 30, 2024).

**6) Financial Assets at Fair Value Through Other Comprehensive Income**

<b><i>Jordanian Dinar</i></b>	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Shares listed in the local principal market	4,467,535	14,668,503
Shares traded in the local OTC market	46,588	566,802
Unlisted companies	221,460	221,460
Total	<u>4,735,583</u>	<u>15,456,765</u>

The movement on the fair value reserve during the period was as follows:

<b><i>Jordanian Dinar</i></b>	<b>June 30, 2025</b>	<b>December 31, 2024</b>
Beginning balance	(3,040,982)	(2,059,166)
Change in fair value of financial assets	(78,886)	(989,885)
Cumulative change in fair value of derecognized financial assets	(2,493,291)	8,069
Net	<u>(5,613,159)</u>	<u>(3,040,982)</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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**Valuation technique**

a) Shares listed in the local principal market:

Fair values of shares listed in the local principal market have been determined by reference to the period-end closing price. Details of these shares as of June 30, 2025, are as follows:

<b>Company</b>	<b>No. Shares</b>	<b>Book value before valuation</b>	<b>Closing price</b>	<b>Fair value</b>	<b>Unrealized loss</b>
Capital Bank of Jordan	1,954,340	3,810,963	1/97	3,850,049	39,086
International Co-vegetarian oil	243,285	469,540	1/86	452,510	(17,030)
Delta Insurance Co. (1)	199,336	181,396	0/77	153,488	(27,908)
Al Noor Co.	5,000	10,250	2/18	10,900	650
Jordan Press Al- Rai	9,815	687	0/06	588	(99)
		<u>4.472.836</u>		<u>4,467,535</u>	<u>(5,301)</u>

- (1) In 2025, Delta Insurance Company distributed dividends to shareholders in the form of shares, resulting in an increase in the number of shares owned by Integrated Investments and Industries Company in Delta Insurance from 1,251,331 shares to 1,363,450 shares (increased by 112,119).

b) Shares traded in the local OTC market:

The period-end closing prices are used to measure the fair value of the shares in the OTC market. Management believes that the quoted prices of these shares in the OTC market are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs. Details of these investments are as follows:

<b>Company</b>	<b>No. Shares</b>	<b>Book value before valuation</b>	<b>Closing price</b>	<b>Fair value</b>	<b>Unrealized loss</b>
Amwaj Real Estate (1)	198,876	119,326	0/23	45,741	(73,585)
Amwal Invest	10,588	847	0/08	847	-
		<u>120,173</u>		<u>46,588</u>	<u>(73,585)</u>

- (1) According to the extraordinary general assembly meeting of Amwaj Real Estate Company (an investee company) held on 21/04/2024, the company's capital was reduced from 30,000,000 Jordanian Dinars to 8,061,206 Jordanian Dinars (by 21,948,794 Jordanian Dinars) through the amortization of its accumulated losses. As a result, the number of shares owned by Integrated Investments and Industries Company and its subsidiaries in Amwaj Real Estate Company decreased from 3,514,727 shares to 943,258.

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c) Unlisted Companies:

Investment in equity securities of unlisted companies is evaluated at actual cost/book value. Details of investment in equity securities of unlisted companies are as follows:

<b>Company</b>	<b>No. Shares</b>	<b>Book value before valuation</b>	<b>Fair value</b>	<b>Unrealized profit</b>
Kuwaiti Jordanian Holding Co.	174,000	43,960	43,960	-
Dead Sea Company for Truism Investments	177,500	177,500	177,500	-
		<u>221,460</u>	<u>221,460</u>	<u>-</u>

The total number of shares blocked against membership in the following investees' board of directors is 91,500 shares:

<b>Company</b>	<b>No. Shares</b>
International Company - vegetarian oil	10,000
Delta Insurance Co.	500
Capital Bank of Jordan	25,000
Amwaj Real Estate Company	50,000
Al Noor Co.	5,000
Jordan Press AL-Rai	1,000
<b>Total</b>	<u><b>91,500</b></u>

d) Derecognized Financial Assets:

During May 2025, the group sold the following financial assets to the company's shareholders. This transaction resulted in realized gains amounting to 2,119,950 Jordanian Dinars, as follows:

	<b>Number of Shares</b>	<b>Historical Cost of Shares</b>	<b>Total Sale Value</b>	<b>Realized (Gains) Losses</b>
Capital Bank of Jordan	3,383,667	1,244,923	6,637,828	5,392,905
Delta Insurance Co.	1,164,114	1,201,469	962,483	(238,986)
International Company - vegetarian oil	1,366,381	1,419,925	2,478,692	1,058,767
Jordan Press AL-Rai	44,074	782,621	2,487	(780,134)
Amwaj Real Estate Company	744,382	3,069,888	186,761	(2,883,127)
losses Revaluation during the period	-	-	-	(429,475)
<b>Total:</b>	<u><b>6,702,618</b></u>	<u><b>7,718,826</b></u>	<u><b>10,268,251</b></u>	<u><b>2,119,950</b></u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.



**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)  
AND ITS SUBSIDIARIES  
AMMAN – JORDAN**

**NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION**

**7) Basic and Diluted Loss per Share**

<i>Jordanian Dinar</i>	<b>June 30, 2025</b>	<b>June 30, 2024</b>
Profit for the period – Company’s Shareholders	420,152	763,706
The weighted average number of shares Shareholders	14,500,000	14,500,000
Basic and diluted profit per share for the period	%2,9	%5,27

**8) Operating Segment**

The Company conducts its activities across major operating segments, which include investment, consulting, real estate leasing, and printing. The following table provides information on the operating segments for the three months ending June 30, 2025 (unaudited)

<i>Jordanian Dinar</i>	<b>Investment</b>	<b>Fa Kaf Consulting Company</b>	<b>Printing</b>	<b>Elimination</b>	<b>Total</b>
<b>Revenues and expenses:</b>					
Revenues	-	-	1,465,420	-	1,465,420
Net financing expenses	(58,937)	(11)	(47,520)	-	(106,468)
Profit for the period before tax	543,148	19,795	(205,239)	-	357,704
<b>Assets and liabilities:</b>					
Segment total assets	16,831,679	1,508,933	5,053,910	(4,819,989)	18,574,533
Segment total liabilities	9,188,143	58,833	1,562,622	(2,922,386)	7,887,212

**9) Legal case against the Company**

There is a legal case filed against the Integrated Industries and Investments Company by the plaintiff Cementra/Jordan for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company), which resulted in the issuance of a decision by the Court of Appeal to order the precautionary attachment of the funds of the Integrated Investments and Industries Company. The subject matter of the above case, according to the confirmation of the Company's legal counsel, is summarized in a financial claim filed by Cementra/Jordan Company (Supplier) against both Nuqul Engineering and Contracting Company as a debtor and Integrated Industries and Investment and Integrated Industries Company in its capacity as guarantor of Nuqul Engineering and Contracting Company.

On February 21, 2023, the court issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers’ fees, and legal interest at a rate of 9%, accruing from January 11, 2022. However, the Company’s management did not recognize any provision for this case.

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.