

**Jordan Investment Trust Company
(Public Shareholding Limited Company)
And Its Subsidiaries (The Group)
Amman - Jordan
Condensed Consolidated Interim Financial Information
For the Three Months Ended March 31, 2026
Together with The Independent Auditor's Report
On the Review of
The Condensed Consolidated Interim Financial Information**

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman- Jordan**

For the Three Months Ended March 31, 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
Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman- Jordan**

We have reviewed the accompanying condensed consolidated interim statement of financial position of **Jordan Investment Trust Company (Public Shareholding Limited Company) and its subsidiaries "the Group"** as at March 31, 2026 and the related condensed consolidated interim statements of profit or loss and other comprehensive income, changes in owner's equity and cash flows for the three 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

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.

Conclusion

Based on our review, 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 Matters

- The Consolidated financial statements for the year ended December 31, 2025 and the condensed consolidated interim financial information for the period ended March 31, 2025 were audited and reviewed by another auditor who expressed an unqualified opinion and unqualified conclusion on those statements on March 31, 2026 and April 29, 2025 respectively.
- 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.

Certified Auditors

Ibrahim Al-Khatib

License No (684)



Amman - Jordan

April 29, 2026

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan**

Condensed Consolidated Interim Statement of Financial Position

		As of	
		March 31, 2026 (Reviewed not Audited)	December 31, 2025 (Audited) (Restated)
	Note	JD	JD
Assets			
Cash and cash equivalents		3,197,563	4,297,676
Financial assets at fair value through profit or loss		4,275,708	3,773,282
Financial assets at fair value through other comprehensive income		7,079,647	7,390,135
Accounts receivable and other debit balances		1,148,191	747,788
Inventory		19,889	19,889
Property and equipment		7,329,972	7,303,906
Investments properties		11,402,559	11,426,044
Total assets		34,453,529	34,958,720
Liabilities and owners' equity			
Liabilities			
Loans	8	840,915	930,807
Brokerage customers payable		49,401	91,901
Accounts payable and other credit balances		869,642	1,101,223
Income tax provision	7	38,219	38,219
Total liabilities		1,798,177	2,162,150
Owners' equity			
Paid up Capital	1	27,270,078	27,270,078
Statutory reserve		1,452,237	1,452,237
Fair value reserve		2,186,864	2,230,561
Other reserves		(19,447)	(19,447)
Retained earnings		410,611	508,905
Net shareholders' equity		31,300,343	31,442,334
Non-controlling interest		1,355,009	1,354,236
Total owners' equity		32,655,352	32,796,570
Total liabilities and owners' equity		34,453,529	34,958,720

The accompanying notes on page from (6) to page (13) are an integral part of these condensed consolidated interim financial information.

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

General Manager

Financial Manager

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Statement of Profit or Loss and Other Comprehensive Income

		For the Three Months Ended March 31,	
	Note	2026 (Reviewed not Audited) JD	2025 (Reviewed not Audited) JD
<u>Revenues</u>			
Rental revenues		105,814	110,451
School gross profit		106,846	-
Gains on financial assets at fair value through profit or loss	9	58,132	182,026
Bank interests' revenue		36,630	-
Brokerage commissions		1,526	5,646
Group's share of profit from associate company		-	148,232
Other revenues		5,124	1,876
Net Revenues		314,072	448,231
<u>Expenses</u>			
Bank interests and commissions		(62,743)	(103,453)
Administrative expenses		(284,095)	(208,986)
Depreciation		(70,243)	(46,526)
Total expense		(417,081)	(358,965)
(Loss) profit for the period before tax		(103,009)	89,266
Income tax and national contribution expense for the period	7	-	(20,960)
(Loss) profit for the period		(103,009)	68,306
Attributable to:			
The Company's shareholders		(105,748)	70,740
Non-controlling interests		2,739	(2,434)
		(103,009)	68,306
Earnings (loss) profit per share for the period attributable to the company's shareholders'	11	(0.004)	0.003
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		(36,243)	541,042
Total (comprehensive loss) comprehensive income for the period		(139,252)	609,348
Attributable to:			
Shareholders company		(141,991)	611,782
Non-controlling		2,739	(2,434)
		(139,252)	609,348

The accompanying notes on page from (6) to page (13) are an integral part of these condensed consolidated interim financial information.

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

General Manager

Financial Manager

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Statement of Changes in owner's equity

	Paid up capital	Statutory reserve	Fair value reserve	Other reserves	Retained earnings *	Total shareholders' Equity	Non- controlling interest	Total equity
	JD	JD	JD	JD	JD	JD	JD	JD
<u>For the three months ended March 31, 2026</u>								
<u>(Reviewed not audited)</u>								
Balance as of January 1, 2026	27,270,078	1,452,237	2,230,561	(19,447)	508,905	31,442,334	1,354,236	32,796,570
Loss for the period	-	-	-	-	(105,748)	(105,748)	2,739	(103,009)
Other comprehensive income items	-	-	(36,243)	-	-	(36,243)	-	(36,243)
Gains on sale of financial assets at fair value through other comprehensive income	-	-	(7,454)	-	7,454	-	-	-
Acquisition of non-controlling interests	-	-	-	-	-	-	(1,966)	(1,966)
Balance as of March 31, 2026	27,270,078	1,452,237	2,186,864	(19,447)	410,611	31,300,343	1,355,009	32,655,352
<u>For the three months ended March 31, 2025</u>								
<u>(Reviewed not audited)</u>								
Balance as at January 1, 2025	27,270,078	1,452,237	344,574	(19,447)	174,238	29,221,680	1,495,622	30,717,302
Profit for the period	-	-	-	-	70,740	70,740	(2,434)	68,306
Other comprehensive income items	-	-	541,042	-	-	541,042	-	541,042
Acquisition of non-controlling interests	-	-	-	-	-	-	(52,510)	(52,510)
Loss on sale of financial assets at fair value through other comprehensive income	-	-	4,759	-	(4,759)	-	-	-
Balance as of March 31, 2025	27,270,078	1,452,237	890,375	(19,447)	240,219	29,833,462	1,440,678	31,274,140

- According to the instructions issued by Jordan Securities Commission 2022 "Recognizing the fair value and the disposition of the revaluation surplus for the year 2022" an amount equivalent to the negative balance of the investment valuation reserve as shown above shall be restricted from the retained earnings as of March 31, 2026.

* The balance of retained earnings as at March 31, 2026 and 2025 includes gains and losses arising from the valuation of financial assets at fair value through profit or loss, and according to the instructions issued by Jordan Securities Commission 2022 "Recognizing the fair value and the disposition of the revaluation surplus for the year 2022" it's prohibited to distribute or capitalize the gains arising from the valuation differences of financial assets measured at fair value through profit or loss.

The accompanying notes on page from (6) to page (13) are an integral part of these condensed consolidated interim financial information.

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan**

Condensed Consolidated Interim Statement of Cash Flow

	For the Three Months Ended March 31,	
	2026	2025
	(Reviewed not Audited)	(Reviewed not Audited)
Note	JD	JD
Cash flows from operating activities		
(Loss) profit for the period before tax	(103,009)	89,266
Adjustments:-		
Depreciation	70,243	46,526
Loss from revaluation of financial assets at fair value through profit or loss	65,011	697
Group's share of profit from associate company	-	(148,232)
Dividend returns from financial assets at fair value through other comprehensive income	(123,143)	(191,025)
Bank interest expense	62,743	103,453
Operating loss before changes in working capital items	(28,155)	(99,315)
Change in:		
Accounts receivable and other debit balances	(400,403)	(333,781)
Accounts payable and other credit balances and brokerage customers payable	(274,081)	108,671
Net Cash flows used in the operating activities	(702,639)	(324,425)
Cash flows from investing activities		
Purchase of property and equipment	(72,171)	(25,306)
Changes in financial assets at fair value through profit or loss	(567,437)	340,294
Changes in financial assets at fair value through other comprehensive income	274,245	41,600
Purchase of investment properties	(653)	-
Dividends received from financial assets	123,143	191,025
Net cash flows (used in) from investing activities	(242,873)	547,613
Cash flows from financing activities		
Bank loans	(89,892)	11,739
Finance cost paid	(62,743)	(103,453)
Acquisition of non-controlling interests	(1,966)	(52,510)
Net cash flows used in financing activities	(154,601)	(144,224)
Net change in cash and cash equivalents during the period	(1,100,113)	78,964
Cash and cash equivalents at the beginning of the period	4,297,676	95,382
Cash and cash equivalents at the end of the period	3,197,563	174,346

The accompanying notes on page from (6) to page (13) are an integral part of these condensed consolidated interim financial information.

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Notes to The Condensed Consolidated Interim Financial Information**

1) General

Jordan Investment Trust Company was incorporated in Jordan as a public shareholding company and registered on 23 April 1998 with an authorized capital of JOD 20,000,000 divided into 20,000,000 shares, at a par value of 1 JOD each. The authorized, issued and paid-up capital was increased several times over the years to reach JOD 27,270,078.

The Company's main office is located in Jabal Amman, Amman - The Hashemite Kingdom of Jordan.

The Company's shares are listed in Amman Stock Exchange.

The main objectives of the subsidiaries are to invest in all available opportunities of investment.

- The main objectives of the Company are:

The main objectives of the Company are to invest in all available opportunities of investment in industrial, agricultural, financial, real estate, tourism and services sectors, and in particular to purchase and hold shares, allotments, real estate, bonds and manage investment portfolios. Other activities include, providing consulting services and capital market operations services which support and foster investment, acting as a broker in organizing the capital financing operations required for establishment, expansion and development of the companies including the undertakings of issuance of shares and bond or participate with the gatherings that aim to such undertakings.

- The condensed consolidated interim financial information was approved by the Board of Directors on its meeting held on April 29, 2026.

2) Basis of Preparation of Condensed Consolidated Interim Financial Information

(a) Statement of Compliance

- The condensed consolidated interim financial information for the three months ended on March 31, 2026 were prepared in accordance with IAS 34 "Interim Financial Reporting".
- The condensed consolidated interim financial information does not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards and should be read in conjunction with the annual report of the Group as at December 31, 2025. In addition, results of the three-month period ended March 31, 2026 are not necessarily indicative of the results that may be expected for the financial year ending 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 interim condensed consolidated financial information comprises the financial statements of the Company and its subsidiaries (the "Group") as at March 31, 2026. The subsidiaries that are included in the interim condensed consolidated financial information are as follows:

Company's name	Ownership percentage	Country of incorporation	Paid-up Capital
	%		JD
Medical Clinics Company	100	Jordan	1,958,843
Amwaj International Financial Investments	100	Jordan	60,000
Mazaya Financial Investments	100	Jordan	60,000
Burhan Al-Thiqa Financial Investments	100	Jordan	60,000
Knowledge Bases Financial Investments	100	Jordan	60,000
Al Rafah Financial Investments	100	Jordan	60,000
Trust and Sham For Financial Investments	100	Jordan	81,000
Al Sahel Financial Investments	100	Jordan	60,000
Zohoor Al-Thiqa for Real Estate	100	Jordan	50,000
Al Olbah Real Estate	100	Jordan	50,000
Imcan for Financial Services	100	Jordan	1,276,199
Trust and Dubai Investment	100	Jordan	50,000
Al Tawon for Real Estate Management	100	Jordan	10,000
Al-Ihdathiat Real Estate Company	66,06	Jordan	2,891,935
Dar Al Sham Real Estate	100	Jordan	1,000

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)**

Notes to The Condensed Consolidated Interim Financial Information

The Group's interim condensed consolidated financial statements contain the subsidiaries and the controlled companies' financial statements, the control exists when the Group controls the subsidiaries' significant and relevant activities, and is exposed, or has the rights, to variable returns from its involvement with the subsidiaries, and has the ability to affect those returns. Control over the subsidiaries is exercised when the following factors exist:

- Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee).
- Exposure, or rights, to variable returns from its involvement with the investee.
- The ability to use its power over the investee to affect its returns.

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- Contractual arrangement with other vote holders of the investee.
- Rights arising from other contractual arrangements.
- The Group's voting rights and potential voting rights.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Revenues and expenses of a subsidiary acquired or disposed of during the period are included in the interim condensed consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies. All intra-group assets, liabilities, equity, revenues, expenses and profit or loss relating to transactions between members of the Group are eliminated in full.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognizes the assets (including goodwill) and liabilities of the subsidiary.
- Derecognizes the carrying amount of any non-controlling interests.
- Derecognizes the cumulative translation differences recorded in equity.
- Recognizes the fair value of any amounts received.
- Recognizes the fair value of any investment retained in the subsidiary.
- Recognizes of profits or losses resulting from a loss of control.
- Reclassification of the Company's share previously recorded in other comprehensive income items to profit and loss.

(c) Use of Estimates

This condensed consolidated interim financial information has been prepared in accordance with IAS 34, "interim financial reporting" which requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this condensed consolidated interim financial information for the three months ended on March 31, 2026, significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended December 31, 2025.

3) Changes in Significant Accounting Policies

The accounting policies adopted in the condensed consolidated interim financial information are consistent with those adopted for the year ended December 31, 2025.

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Notes to The Condensed Consolidated Interim Financial Information**

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:

<u>New Standards and Amendments:</u>	<u>Effective Date</u>
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) Segment Information

- Segment Information for the Basic Sectors

- Financial investments - These includes trading in stocks and bonds, in addition to deposits, investments in associates and safekeeping deposits at banks and acting as a custodian.
- Investment properties - These includes real estate and plots of lands owned by the Group for leasing and investment purposes.

These segments from the basis on which the Group reports its main segment information.

- The Following is the Business Segment Information:

	<u>Financial investments JD</u>	<u>Real estate investments JD</u>	<u>Educational JD</u>	<u>Total JD</u>
<u>For the three months ended March 31, 2026 (Reviewed not audited)</u>				
Segment net revenues	96,288	110,937	106,847	314,072
Distributed expenses	(236,623)	(91,725)	(88,733)	(417,081)
Segment (loss) profit - before tax	(140,335)	19,212	18,114	(103,009)
Income tax and national contribution expense for the period	-	-	-	-
(Loss) for the period				(103,009)
<u>For the three months ended March 31, 2025 (Reviewed not audited)</u>				
Segment net revenues	335,904	112,327	-	448,231
Distributed expenses	(280,974)	(77,991)	-	(358,965)
Segment profit - before tax	54,930	34,336	-	89,266
Income tax and national contribution expense for the period	-	-	-	(20,960)
Profit for the period				68,306

**Jordan Investment Trust Company
Public Shareholding Limited Company
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Notes to The Condensed Consolidated Interim Financial Information**

- The Following are the Assets and Liabilities of the Business Segments:

	Financial investments	Real estate investments	Educational	Total
	JD	JD	JD	JD
<u>As of March 31, 2026 (Reviewed not audited)</u>				
Segment total assets	11,355,355	17,600,808	5,497,366	34,453,529
Segment total liabilities	-	(1,617,227)	(180,950)	(1,798,177)
<u>As of March 31, 2025 (Reviewed not audited)</u>				
Segment total assets	19,636,297	14,649,349	-	34,285,646
Segment total liabilities	-	(3,011,506)	-	(3,011,506)

6) Investment in Associate Company

The consolidated financial statements for the year ended December 31, 2025 includes an investment in associate company - (First Education Holding Company), accordingly, (First Education Holding Company) decided to reduce its share capital by USD 12 million pursuant to a shareholders' exit agreement. The agreement was signed on May 22, 2025, under which Jordan Investment Trust Group - Public Shareholding Limited Company - (the Parent) agreed to exchange its investment share against receiving an amount equivalent to its ownership interest in the equity of First Education Holding Company, amounting to USD (15,824,174) equivalent to (JOD 11,235,164), through the following arrangements:

- Cash consideration amounting to USD (8,410,552) (equivalent to JOD 5,971,492), with interest to be earned at a rate of 4% from the agreement execution date until the cash is deposited into the Company's bank accounts.
- In-kind consideration amounting to USD (7,413,622) (equivalent to JOD 5,263,672), representing the transfer of ownership of shares in Levant Academy School Company to Al-Ihdathiat Real Estate Company.

Accordingly, during 2025 the Company entered into an agreement with First Education Holding Company, under which the Company acquired Levant Academy School Company (a wholly owned subsidiary of First Education Holding Company) for Jordan Investment Trust Group (the Parent) and its subsidiaries transferring their investments in First Education Holding Company, representing a (31.6%) ownership interest. The acquisition amount was recorded as a payable to Jordan Investment Trust Group (the Parent) pursuant to a resolution of the Parent's Board of Directors.

During 2025 and 2026, the Company appointed three real estate appraisers to value the acquired assets (land and buildings) for the purpose of measuring their fair value in accordance with the requirements of IFRS 3 - "Business Combinations". In addition, the Company reviewed the requirements of IFRS 13 - "Fair Value Measurement" relating to fair value hierarchy levels, in order to determine the fair value to be recognized upon acquisition.

The Company recognized the acquired assets based on market inputs and real estate valuations prepared by the appraisers, which fall within Level 2 of the fair value hierarchy.

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)**

Notes to The Condensed Consolidated Interim Financial Information

- The carrying amounts of the assets and liabilities of Levant Academy School Company as at September 14, 2025 (the actual acquisition date) were as follows:

	September 14, 2025 - "Actual acquisition date"		
	Book value JD	Fair value JD	Valuation difference JD
<u>Assets</u>			
Property and equipment	4,699,140	5,136,919	437,779
Accounts receivable and other debit balances	1,272,056	1,272,056	-
Inventories	19,889	19,889	-
Cash and cash equivalents	286,767	286,767	-
Total assets	6,277,852	6,715,631	437,779
<u>Liabilities</u>			
Accounts payable	60,534	60,534	-
Other credit balances	39,727	39,727	-
Deferred revenue	1,351,698	1,351,698	-
Total liabilities	1,451,959	1,451,959	-
Net acquired assets	4,825,893	5,263,672	437,779
Fair value of net acquired assets	-	5,263,672	-
In-kind compensation	-	(5,263,672)	-
Difference	-	-	-
	September 14, 2025 "Acquisition date" JD		

Cash flows at acquisition

Net cash acquired from the subsidiary	286,767
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7) Income Tax Provision

	As of 31,	
	March 2026 (Reviewed not audited) JD	December 2025 (Audited) JD
Balance at the beginning of the period / year	38,219	27,458
Accrued income tax for the period / year	-	20,377
Income tax paid during the period / year	-	(9,616)
Balance at the end of the period / year	38,219	38,219

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)**

Notes to The Condensed Consolidated Interim Financial Information

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

Company Name	Tax returns up to year	Final Settlement up to year
Jordan Investment Trust Company	2025	2019
Medical Clinics Company	2025	2024
Amwaj International Financial Investments	2025	2024
Mazaya Financial Investments	2025	2024
Burhan Al-Thiqa Financial Investments	2025	2024 except 2020 and 2021
Knowledge Bases Financial Investments	2025	2024
Al Rafah Financial Investments	2025	2024
Trust and Sham for Financial Investments	2024	2023
Al Sahel Financial Investments	2025	2024
Zohoor Al-Thiqa for Real Estate	2025	2023
Al Olbah Real Estate	2024	2024
Imcan for Financial Services	2025	2021
Trust and Dubai Investment	2024	2023
Al Tawon for Real Estate Management	2024	2022
Al-Ihdathiat Real Estate Company	2025	2023
Dar Al Sham Real Estate	2025	-

- In the opinion of the Company's management and its tax advisor, the income tax provision in the above condensed consolidated interim financial information for the Company and its subsidiaries is sufficient to settle any tax liabilities as of March 31, 2026.

8) Loans

	March 31, 2026 (Reviewed not audited)			December 31, 2025 (audited)
	Short-term loan installments	Long-term loan installments	Total	Total
	JD	JD	JD	JD
Capital Bank *	98,844	742,071	840,915	930,807
	98,844	742,071	840,915	930,807

*** Capital Bank**

On 25 February 2024, the Group signed a loan agreement with Capital Bank for an amount of JD 1,008,000 with an annual interest rate of 6%. The loan is payable in 7 monthly, starting on March 31, 2025 except the last payment will be of the remaining loan amount. The purpose of the loan was for financing of investment property for Trust and Sham Financial Investments Company (Subsidiary), and the property is mortgaged to the bank until the loan is repaid.

9) Gains on Financial Assets at Fair Value Through Profit or Loss

	For the three months ended March 31,	
	2026 (Reviewed not audited)	2025 (Reviewed not audited)
	JD	JD
Dividends income	123,143	191,025
Change in fair value of financial assets through profit or loss	(65,011)	(697)
Loss on the sale of financial assets through other comprehensive income	-	(8,302)
	58,132	182,026

**Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)**

Notes to The Condensed Consolidated Interim Financial Information

10) Balances and Transactions with Related Parties

Related parties' transactions represent the transactions made with associated companies, major shareholders, directors, and key management personnel of the Group, and entities which have main controlling shareholders. Pricing policies and terms of the transactions with related parties are approved by the Group's management.

- Executive management salaries and remuneration amounted to JOD (63,638) for three months ended March 31, 2026 (JOD 60,638 for three months ended March 31, 2025).

11) Earnings (Loss) Profit Per Share for the Period Attributable to the Group's Shareholders

Earnings per share is calculated by dividing the (loss) profit attributable to the group's shareholders for the period by the number of shares during the financial period, as follows:

	For the Three Months Ended March 31,	
	2026	2025
	(Reviewed not audited)	(Reviewed not audited)
	JD	JD
(Loss) profit for the period	(105,748)	70,740
Weighted average number of shares during the period (shares)	27,270,078	27,270,078
Earnings (loss) profit per share for the period (JOD / Fils)	(0,004)	0,003

12) Contingent liabilities

As of the date of the condensed consolidated interim financial information, the Group is contingently liable in respect of a bank guarantee amounting to JD 1,300,000 as of March 31, 2026 (December 31, 2025: JD 1,300,000) for the benefit of the Jordan Securities Commission in accordance with the Jordan Securities Commission Law No. 76 of 2007, in addition to other bank letters of guarantee for the benefit of the Securities Depository Center amounted to JD 150,000 as of March 31, 2026 (31 December 2025: JD 150,000) with security deposits of JD 10,000 as of March 31, 2026 (December 31, 2025: JD 10,000).

13) Off-balance sheet items

The Group holds investments for others amounting to JD (564,802) as of March 31, 2026 (December 31, 2025: JD 1,225,758).

Jordan Investment Trust Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Notes to The Condensed Consolidated Interim Financial Information

14) Comparative Figures

- A. The consolidated financial statements for the year ended December 31, 2025 were restated according to IAS 8 - "Accounting Policies, Changes in Accounting Estimates and Errors", pursuant to the requirements of IFRS 3 - "Business Combinations", which allows the Company to adjust the allocation of acquisition cost within 12 months if information becomes available that differs materially from that existing at the acquisition date. It was determined that no goodwill exists, and that the difference between the acquisition cost and the book value represents an adjustment to the fair value of the acquired assets, as follows:

	December 31, 2025	Effect of	December 31, 2025
	Before adjustment	adjustment	After adjustment
	JD	JD	JD
<u>Statement of financial position</u>			
Property and equipment	7,303,906	437,779	6,866,127
Goodwill	-	(437,779)	437,779
Accounts receivable and other debit balances	747,788	(911,100)	1,658,888
Accounts payable and other credit balances	(1,101,223)	911,100	(2,012,323)

- The above adjustment had no impact on the consolidated statement of profit or loss and other comprehensive income or the consolidated statement of changes in equity for the year ended December 31, 2025.
- B. Some of the comparative figures for the year ended December 31, 2025 were reclassified to match the classification of the figures for the three months ended March 31, 2026. The reclassification did not result in any impact on the consolidated statement of profit or loss and other comprehensive income, or on the consolidated statement of changes in equity for the year ended December 31, 2025 and for the three months ended March 31, 2025.