Jordan Dairy Company

(Public Limited Shareholding Company)

Zarqa – Jordan

Interim Condensed Consolidated Financial Statements (Unaudited)

For The Nine Months Period Ended

30 September 2026

Together With The Review Report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa – Jordan
Interim Condensed Consolidated Financial Statements (Unaudited)

For The Nine Months Period Ended 30 September 2026

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Report On Review Of Interim Condensed Consolidated Financial Statements

ToThe Board of Directors of
Jordan Dairy Company
(Public Limited Shareholding Company)
Amman - Jordan

Introduction:
We have reviewed the accompanying interim condensed consolidated financial statements of **Jordan Dairy Company (Public Limited Shareholding Company)** and its subsidiaries (together referred to as the "Group") as at 30 September 2026 , comprising the interim condensed consolidated statement of financial position as at 30 September 2026 and the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in Shareholders' equity and the interim condensed consolidated statement of cash flows for the nine months ended, and explanatory notes. The management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with IAS (34) **"Interim Financial Reporting".** Our responsibility is to express a conclusion on these interim condensed consolidated financial statements 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 the 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 interim condensed consolidated financial statements of **Jordan Dairy Company(Public Limited Shareholding Company)** are not prepared, in all material respects, in accordance with International Accounting Standard (34) relating to interim financial reporting.

Other Matters:
The Group's financial statements for the fiscal year ended 31 December 2025 were audited by another auditor, who issued an unqualified opinion thereon dated 10 March 2026. The same auditor also reviewed the financial statements for the period ended 30 September 2025 and issued an unqualified conclusion dated 27 October 2025.

Methaq consulting & auditing

Ali Atieh **Amman – Jordan**

License 895 **29 October 2026**

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Financial Position
As At 30 September 2026

	Notes	30 September 2026 (Reviewed not Audited)	31 December 2025 (Audited)
		JD	JD
Assets			
Non-current assets			
Property and equipment – net	6	11,903,758	10,625,718
Biological assets	7	8,315,408	8,315,408
Property, plant and equipment under construction		1,307,990	2,632,663
Checks under collection – non-current portion		245,055	6,900
Investment in an associate		99,106	112,193
Investment properties		579,965	579,965
Right-of-use assets		70,631	100,300
Total non-current assets		**22,521,913**	**22,373,147**
Current assets			
Inventory – net	8	3,077,629	2,812,930
Accounts receivable – net	9	9,225,698	9,208,553
Other debit balances	10	1,464,435	819,673
Checks under collection – current portion		2,073,609	3,365,792
Letters of credit		-	84,135
Cash and cash equivalents		349,867	358,735
Total Current Assets		**16,191,238**	**16,649,818**
Total Assets		**38,713,151**	**39,022,965**
Shareholders' Equity and Liabilities			
Shareholders' equity			
Authorized and paid-up capital		4,000,000	4,000,000
Statutory reserve		1,839,425	1,839,425
Voluntary reserve		262,500	262,500
Share premium		1,345,417	1,345,417
Retained earnings		3,817,360	5,113,551
Total Shareholders' equity		**11,264,702**	**12,560,893**
Liabilities			
Non-Current Liabilities			
Long-term loans	11	5,897,903	3,355,308
Lease liabilities		35,226	60,907
Total Non-current liabilities		**5,933,129**	**3,416,215**
Current Liabilities			
Bank Overdrafts	12	7,141,319	8,658,596
Short-term loans	11	4,788,356	6,653,262
Murabaha installments		1,980,539	518,763
Accounts payable		4,215,393	4,602,632
Other credit balances	13	3,389,713	2,612,604
Total Current Liabilities		**21,515,320**	**23,045,857**
Total Liabilities		**27,448,449**	**26,462,072**
Total Shareholders' equity and Liabilities		**38,713,151**	**39,022,965**

The accompanying notes are an Integral part of these Interim Condensed consolidated Financial Statements and should be read with them as well as with the accompanying review report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Comprehensive Income
(Reviewed Not Audited)

	Note	For the three months ended 30 September		For the nine months ended 30 September	
		2026	2025 (As Restated)	2026	2025 (As Restated)
		JD	JD	JD	JD
Net sales		5,726,204	3,013,612	16,487,879	16,540,641
Cost of goods sold (COGS)		(4,264,890)	(1,925,485)	(12,627,244)	(13,568,506)
Gross Profit		**1,461,314**	**1,088,127**	**3,860,635**	**2,972,135**
Selling and distribution expenses		(686,528)	(498,747)	(2,025,701)	(1,345,150)
General and administrative expenses		(475,115)	(450,408)	(1,468,861)	(1,229,245)
Administrative depreciation		(107,050)	(75,556)	(307,553)	(220,412)
Bank interest and expenses		(377,200)	(345,860)	(1,174,392)	(868,162)
Other expenses / income		(6,688)	50,896	(150,443)	109,304
Gains on Sale of Property and Equipment		58,403	39,362	58,403	39,362
Losses on Sale of Bonds		-	(12,175)	-	(12,175)
Loss for the period before tax		**(132,864)**	**(204,361)**	**(1,207,912)**	**(554,343)**
Income tax		(24,297)	(36,658)	(84,075)	(104,520)
National Contribution		(1,215)	(1,833)	(4,204)	(5,226)
Comprehensive loss for the period		**(158,376)**	**(242,852)**	**(1,296,191)**	**(664,089)**
Basic and diluted earnings per share from the loss for the period	15			**(0.324)**	**(0.166)**

The accompanying notes are an Integral part of these Interim Condensed consolidated Financial Statements and should be read with them as well as with the accompanying review report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Changes In Shareholders' Equity
(Reviewed Not Audited)

	Paid-up capital	Statutory reserve	Voluntary reserve	Share premium	Accumulated Losses / Retained earnings		Total
					Realized	Unrealized	
	JD	JD	JD	JD	JD		JD
For the period ended 30 September 2026							
Balance at the beginning of the period	**4,000,000**	**1,839,425**	**262,500**	**1,345,417**	(2,457,040)	7,570,591	**12,560,893**
Total comprehensive loss for the period	-	-	-	-	(1,296,191)	-	**(1,296,191)**
Balance at the end of period	**4,000,000**	**1,839,425**	**262,500**	**1,345,417**	**(3,753,231)**	**7,570,591**	**11,264,702**
For the period ended 30 September 2025							
Balance at the beginning of the period	**4,000,000**	**1,839,425**	**262,500**	**1,345,417**	**(1,201,617)**	**6,452,033**	**12,697,758**
Total comprehensive loss for the period	-	-	-	-	(664,089)	-	**(664,089)**
Dividends	-	-	-	-	(200,000)	-	**(200,000)**
Balance at the end of period	**4,000,000**	**1,839,425**	**262,500**	**1,345,417**	**(2,065,706)**	**6,452,033**	**11,833,669**

The accompanying notes are an Integral part of these Interim Condensed consolidated Financial Statements and should be read with them as well as with the accompanying review report

Jordan Dairy Company
(Public Limited Shareholding Company)
Zarqa - Jordan

Interim Condensed Consolidated Statement Of Cash Flows
(Reviewed Not Audited)

	For the nine months ended 30 September	
	2026	2025
	JD	JD
Operating activities		
Comprehensive loss for the period	(1,207,912)	(554,343)
Adjustments:		
Depreciation	1,050,884	915,044
Amortization of right-of-use assets	29,669	15,387
Interest on lease liabilities	1,342	3,557
Gains on Sale of Property and Equipment	(58,403)	-
Cash Flows from Operations before Changes in Working Capital	**(184,420)**	**379,645**
Accounts receivable	(17,145)	(1,160,135)
Other debit balances	(644,762)	(155,130)
Accounts payable	(387,239)	(1,250,506)
Other credit balances	1,080,741	1,733,415
Checks under collection	1,054,028	(373,904)
Inventory	(264,699)	125,778
Net cash flow from operating activities before income tax paid	**636,504**	**(700,837)**
Income tax paid	(101,132)	(89,223)
Net cash flow from operating activities	**535,372**	**(790,060)**
Investing activities		
Purchase of property and equipment	(617,397)	(997,941)
Proceeds from the sale of property and equipment	96,594	-
Property, plant and equipment under construction	(716,597)	(1,721,879)
Biological assets	-	(1,550)
Investment properties – land	-	(68,394)
Investment in an associate	13,087	66,874
Investment in Bonds	-	400,000
Letters of credit	84,135	-
Net cash flows from investing activities	**(1,140,178)**	**(2,322,890)**
Financing activities		
Bank Overdrafts	(1,517,277)	1,238,219
Loans	677,689	1,188,439
Dividends	-	(200,000)
Murabaha installments	1,461,776	1,049,869
Lease payments	(26,250)	(26,417)
Net cash flows from financing activities	**595,938**	**3,250,110**
Net change in Cash	**(8,868)**	**137,160**
Cash and Cash Equivalents at beginning of the period	358,735	269,039
Cash and Cash Equivalents at the end of the period	**349,867**	**406,199**

The accompanying notes are an Integral part of these Interim Condensed consolidated Financial Statements and should be read with them as well as with the accompanying review report

1) General

Jordan Dairy Company (the "Company") was incorporated as a Public Shareholding Limited Company and registered with the Public Shareholding Companies Register at the Companies Control Department of the Ministry of Industry and Trade under Registration No. (68) on 29 February 1968. The Company regularized its legal status on 10 December 1989. The Company's issued and paid-up share capital amounts to JD 4,000,000, divided into 4,000,000 ordinary shares with a nominal value of JD 1 per share.
The Company's principal activities include:

- Establishing and operating factories for the production of mineral water, milk, dairy products, and related products.
- Establishing and investing in projects and industries related to the dairy sector, as well as marketing, distributing, and trading in dairy products and related products.

These condensed consolidated interim financial statements were approved for issuance by the Company's Board of Directors on 29 October 2026.

2) Basis of Preparation of the Interim Condensed Consolidated Financial Statements

The accompanying condensed consolidated interim financial statements for the nine-month period ended 30 September 2026 have been prepared in accordance with International Accounting Standard No. (34) (Interim Financial Reporting).

The condensed consolidated interim financial statements have been prepared on the historical cost basis, except for financial assets at fair value through other comprehensive income and financial assets at fair value through profit or loss, which are measured at fair value. The Jordanian Dinar is the presentation currency of the condensed consolidated interim financial statements, which represents the Group’s functional currency.

The condensed consolidated interim financial statements do not include all the information and disclosures required in the annual financial statements prepared in accordance with International Financial Reporting Standards and should therefore be read in conjunction with the Group’s annual financial statements as at 31 December 2025. Furthermore, the results of operations for the nine-month period ended 30 September 2026 are not necessarily indicative of the results expected for the year ending 31 December 2026.

The Company has applied the following amended standards in the preparation of these condensed consolidated interim financial statements. The application of the following standards and amendments thereto did not result in any material changes to the condensed consolidated interim financial statements

Standard	Effective from
Lack of Exchangeability – (Amendments to International Accounting Standard No. 21)	January 2025

New Standards, Amendments Issued but not yet Effective	Effective from
Classification and Measurement of Financial Instruments – (Amendments to International Financial Reporting Standard No. 9 and International Financial Reporting Standard No. 7)	1 January 2026
Annual Improvements to IFRS Accounting Standards – Volume 11	1 January 2026
Contracts Referencing Nature-dependent Electricity – (Amendments to International Financial Reporting Standard No. 9 and International Financial Reporting Standard No. 7)	1 January 2026
International Financial Reporting Standard No. 18 – Presentation and Disclosure in Financial Statements	1 January 2027
International Financial Reporting Standard No. 19 – Subsidiaries without Public Accountability: Disclosures	1 January 2027
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture – (Amendments to International Financial Reporting Standard No. 10 and International Accounting Standard No. 28)	To be determined

The Company is currently assessing the impact of these amendments. The Company will apply these amendments on their respective effective dates.

3) Basis of Consolidation of the Interim Condensed Consolidated Financial Statements

The interim condensed consolidated financial statements comprise the financial statements of Jordan Dairy Company (the "Company") and the following subsidiaries (collectively referred to as the "Group") as at 30 September 2026 :

Company Name	Ownership Interest	Capital	Country of Incorporation	Legal form	Nature of activity
		JD			
Al Maha Agricultural & Zoological Investments Co.*	100%	1,000,000	Jordan	Limited Liability Company	Agricultural investments
Jordanian Sohul Al Maha for Real Estate Development Co.	100%	100,000	Jordan	Limited Liability Company	Real estate development

* Al Maha Agricultural & Zoological Investments Co. L.L.C owns 100% of the share capital of Adenium Green Agricultural Investments Company LLC. The subsidiary has a paid-up share capital of JD 50,000 and has been consolidated into the Group's condensed consolidated interim financial statements.

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

Specifically, the Group controls an investee if and only if the Group has:

- 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, and
- The ability to use its power over the investee to affect its returns.

When the Group owns 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:

- The contractual arrangement with the 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.

The financial statements of the subsidiary are consolidated from the date on which control is obtained until the date such control ceases.
Profits or losses and each component of other comprehensive income are attributed to the equity holders of the parent and to non-controlling interests, even if this results in a deficit balance in the non-controlling interests. Where necessary, the financial statements of subsidiaries are adjusted to align their accounting policies with those adopted by the Group.

All intra-group assets and liabilities, equity, income, expenses, and profits or losses arising from transactions between the Group and its subsidiaries are eliminated.
Changes in the Group's ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions. Upon loss of control of a subsidiary, the Group derecognizes the assets (including goodwill), liabilities, non-controlling interests, and any other components of equity related to the subsidiary, and recognizes any resulting gain or loss. Any retained investment is remeasured at fair value.

4) Restatement of Comparative Information

During the preparation of the Group's condensed consolidated interim financial statements for the period ended 30 September 2026, the Group identified that reciprocal sales and purchase transactions between certain Group companies for the comparative period ended 30 September 2025 had not been fully eliminated in the preparation of the consolidated financial statements, contrary to the requirements of International Financial Reporting Standard (IFRS) 10, *Consolidated Financial Statements*. Accordingly, the comparative information has been restated solely to eliminate the effect of these intercompany transactions.

The restatement had no impact on the Group's gross profit, net profit for the period, earnings per share, equity, or consolidated financial position.

The following table presents the effect of the restatement on the Group's condensed consolidated interim statement of comprehensive income for the period ended 30 September 2025 (amounts in Jordanian Dinars):

Description	As stated previously	Effect of restatement	After restatement
Net sales	21,142,919	(4,602,278)	16,540,641
Cost of goods sold (COGS)	(18,170,784)	4,602,278	(13,568,506)

5) Critical accounting estimates and judgments

The Company makes certain estimates and assumptions concerning the future. These estimates and assumptions are continuously evaluated based on past experience and other factors, including expectations of future events that the Company believes to be reasonable. Actual results, however, may differ from these estimates and assumptions.

The following are the significant accounting estimates used in the preparation of the financial statements:

Expected credit loss/ provision for impairment of trade receivables:

The Group’s management is required to determine the expected credit loss for all accounts receivable through establishing significant decisions to estimate future cash flow amounts and duration, in addition to any substantial increase in the credit risk of financial assets after initial recognition. Furthermore, taking into consideration information for future measurement of expected credit losses. The Group also follows the policies and methodology of applying IFRS (9).

Useful life of property and equipment and investment properties:

Management periodically reassesses the useful lives of property, equipment, and investment properties for the purpose of calculating depreciation based on the general use of these assets. Management reviews the salvage value and useful lives on an annual basis and the prospective depreciation expense is amended in the case that the management believes that the useful lives differ from past assessments.

Legal proceedings

The Company reviews outstanding legal cases through following the developments of the legal procedures at each reporting date, in order to assess the need of provisions and disclosures in its financial statements. Among the factors considered in making decisions on provisions are the nature of litigation, the progress of the case (including the progress after the date of the financial statements but before those statements are issued), the opinions or views of legal advisers, experience on similar cases and any decision of the Company management as to how it will respond.

Income tax

The Company is subject to income tax and significant judgment is required in determining the provision for income taxes. During the ordinary course of business, there are transactions and calculations for which the ultimate tax determination is uncertain. As a result, the company recognizes tax liabilities based on estimates of whether additional taxes and interest will be due.

Fair value of investment properties:

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value or cash-generating unit's (CGU) less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Group did not recognize an impairment loss on the value of the investment properties during the period.

6) Property and equipment – net

	1 January 2026	Additions	Disposals	30 September 2026
	JD	JD	JD	JD
Cost				
Land	2,950,640	-	-	2,950,640
Machines and equipment	10,232,431	2,117,851	-	12,350,282
Vehicles	3,729,868	141,180	(186,880)	3,684,168
Refrigerators	805,476	11,991	-	817,467
Buildings and hangars	7,204,928	-	-	7,204,928
Tools and equipment	1,489,143	84,775	-	1,573,918
Purification Plant	258,877	-	-	258,877
Furniture & fixtures	218,948	3,565	-	222,513
Lab equipment	51,026	-	-	51,026
Renewable energy system	1,168,878	-	-	1,168,878
Decoration	25,390	-	-	25,390
Electrical and sanitary installations	133,870	-	-	133,870
Office equipment	58,766	1,028	-	59,794
Fertilizer Plant	141,530	-	-	141,530
Total cost	**28,469,771**	**2,360,390**	**(186,880)**	**30,643,281**
Accumulated depreciation				
Machines and equipment	8,674,361	429,532	-	9,103,893
Vehicles	2,521,211	246,002	(155,414)	2,611,799
Refrigerators	512,858	38,664	-	551,522
Buildings and hangars	4,155,975	166,034	-	4,322,009
Tools and equipment	1,108,892	102,690	-	1,211,582
Purification Plant	158,064	3,892	-	161,956
Furniture & fixtures	165,097	9,218	-	174,315
Lab equipment	39,337	2,175	-	41,512
Renewable energy system	318,828	32,826	-	351,654
Decoration	4,865	954	-	5,819
Electrical and sanitary installations	133,870	-	-	133,870
Office equipment	22,389	-	-	22,389
Fertilizer Plant	28,306	18,897	-	47,203
Total accumulated depreciation	**17,844,053**	**1,050,884**	**(155,414)**	**18,739,523**
Net book value as at 1 January 2026	**10,625,718**			
Net book value as at 30 September 2026				**11,903,758**

7) Biological Assets

The Company maintains a herd comprising 2,382 milk-producing cows, 527 pregnant heifers that are expected to enter milk production, and 1,220 heifers being raised for future milk production. In addition, the Company holds 97 male calves intended for sale in the near term.
The Company also owns biological plant assets comprising a number of fruit-bearing trees

8) Inventory – net

	30 September 2026	31 December 2025
	JD	JD
Raw & packing materials	916,715	600,456
Spare parts	827,494	734,872
Feed	790,078	680,552
Finished & under manufacturing goods	544,675	831,732
Veterinary materials	33,775	21,184
Others	14,230	-
Lab inventory	12,102	2,124
Fuel	12,009	62
Refrigerators' inventory	4,707	2,547
Supplies inventory	2,620	22,710
Liquefied gas	2,533	-
Total	**3,160,938**	**2,896,239**
Provision for obsolete inventory and spare parts	(83,309)	(83,309)
Net	**3,077,629**	**2,812,930**

9) Accounts Receivable, Net

	30 September 2026	31 December 2025
	JD	JD
Accounts Receivable	9,905,657	9,896,429
Less: Provision for expected credit losses	(679,959)	(687,876)
Net	**9,225,698**	**9,208,553**

10) Other Debit Balances

	30 September 2026	31 December 2025
	JD	JD
Prepaid expenses	585,197	171,284
Claims under collection	312,543	207,345
Notes receivables	263,825	164,019
Employees' receivables	139,370	145,935
Refundable deposits	95,658	96,158
Miscellaneous deposits	37,624	34,743
Income tax provision	23,911	-
Others	6,307	189
Total	**1,464,435**	**819,673**

11) Loans

A- On 1/11/2017, the parent company signed a loan agreement with Jordan Kuwait Bank amounting JD (600,000) to finance machinery and equipment and the expansion of the factory, in addition to financing the purchase of new lands in the same area where the factory is located at an annual interest rate of (2.9%), where it was agreed that the loan will be repaid under 108 installments, each of which is worth JD (5,556), except for the last installment JD (5,508), and the first installment is due after one year from the date of grant, according to the grace period (one year) mentioned within the above-mentioned contract.

B- On 18/7/2018, the parent company signed a loan agreement with Jordan Kuwait Bank amounting JD (850,000) to finance the solar energy project with an annual interest of (2.9%), where it was agreed that the loan will be repaid under 108 installments of each JD (7,871), except for the last installment JD (7,803), and the first installment is due after one year from the date of grant, according to the grace period (one year) mentioned within the above-mentioned contract, and the company also signed an agreement supplement to increase the value of the loan granted by JD (150,000). to become JD (1 000 000) to be paid under 108 equal installments in addition to interest and at the rate of JD (9 260) for the installment and the first installment is due after one year from the date of the basic grant, according to the grace period mentioned in the original contract.

C- On 17/2/2019, the parent company signed a loan agreement with Jordan Kuwait Bank amounting JD (1,000,000) to finance the purchase of machines for the water factory at an annual interest rate of (2.9%), where it was agreed that the loan will be repaid under (108) installments of each installment JD (9,260), and the first installment is due after one year from the date of grant, according to the grace period (one year) mentioned within the above-mentioned contract.

D- On 15/3/2022, the parent company signed a loan agreement with the Housing Bank amounting JD (1,254,331) to pay the company's obligations with Jordan Kuwait Bank at an annual interest rate of (5.9%), where it was agreed that the loan will be repaid under (60) installments, the value of each installment is JD (20,906), and the first installment is due on 1/5/2022, within the above-mentioned contract.

E- During the year 2023, the Parent company signed a loan agreement with the Housing Bank amounting JD (1,400,000) and an annual interest of (2.9%), where it was agreed that the loan will be repaid under (36) installments of each JD (39,000), and the first installment is due after (12) months from the end of the grace period.

F- The Parent Company signed a revolving loan / industrial advances from Jordan Kuwait Bank amounting JD (450,000) at an interest rate of (2.4%) and without commission to be used to finance the credit, remittances, policies and/or local purchases, and each financing transaction shall be repaid after (3) months from the date of financing or under (3) monthly payments.

G- The Parent company obtained a loan from Bank al Etihad amounting JD (964,000) at an interest rate of (9.75%) and is used to finance the purchase of compulsory land and the installments are paid over (3) months, the value of each installment is JD (62,500), and the last installment is due on 28/11/2026.

H- During the year 2024, the Parent company signed a loan agreement with the Housing Bank amounting JD (1,500,000) and an annual interest of (2.9 %), where it was agreed that the loan will be repaid under (36) installments of each installment of JD (41,700) and the first installment is due after one year from the date of grant, according to the grace period mentioned within the aforementioned contract..

I- During the year 2025, the Parent company signed a reducing loan agreement with the Housing Bank amounting JD (1,000,000) and an annual interest of (3 %), where it was agreed that the loan will be repaid under (72) installments of each installment of JD (13,900) and the first installment is due after twelve months from the date of grant, the loan to be used to finance (67%) of the cost of purchasing a water bottling line.

J- The subsidiary obtained a revolving loan / industrial advances from Jordan Kuwait Bank amounting JD (1,000,000) at an interest rate of (2.4%) and without commission to be used to finance the credit, remittances, policies and/or local purchases, and each financing transaction is repaid after (3) months from the date of financing or under (3) monthly payments.

K- The subsidiary signed a revolving loan from the Housing Bank amounting JD (1,300,000) at an interest rate of (7,50%) to finance credits, policies and/or local purchases, and each financing transaction is repaid after 4-8 months of the financing process.

L- On 7/9/2022, the subsidiary company signed a loan agreement with the Housing Bank amounting JD (1,500,000) and an annual interest of (2.65%) where it was agreed that the loan will be repaid under (36) installments of each installment JD (41,700), and the first installment is due after one year from the date of granting according to the grace period mentioned within the aforementioned contract.

M- The subsidiary company signed a reducing loan from Jordan Kuwait Bank amounting JD (1,500,000) at an interest rate of (7%) The loan is repaid under (60) installments of each installment of JD (25,000) and the first installment is due after (12) months from the date of grant.

12) Bank Overdrafts

This item represents the Group's debit current account balances held with Capital Bank, Jordan Kuwait Bank, Housing Bank, and Bank al Etihad, which are presented as liabilities within the limits of the credit facilities granted to the Group.

13) Other Credit Balances

	30 September 2026	31 December 2025
	JD	JD
Post-dated checks	2,323,189	1,451,747
Accrued expenses	248,521	136,262
Shareholders' deposits	327,226	342,955
Miscellaneous deposits	187,181	223,038
Income tax provision	92,439	196,186
Sales tax	65,985	71,496
Social Security	49,857	47,713
Employees' Payables	29,378	36,584
Leave provision	20,146	32,520
Income Tax	13,909	9,776
National Contribution Provision	12,424	9,809
Provision for incentives and bonuses	8,797	17,560
Lawsuits' provision	5,661	5,661
Provision for Board of Directors' remuneration	5,000	5,000
Provision for bonuses and allowances	-	12,690
Board of Directors' remuneration	-	10,000
Provision for end-of-service benefits	-	3,607
Total	**3,389,713**	**2,612,604**

14) Income Tax

- The results of the Parent Company's operations have been discussed and settled with the Income and Sales Tax Department up to the end of 2021.
- The Parent Company submitted self-assessment income tax returns for the years 2022, 2023, and 2024. These returns have not yet been reviewed by the Income and Sales Tax Department up to the date of preparation of these financial statements.
- The results of the operations of Al Maha Agricultural and Livestock Investment Company (the subsidiary) have been discussed and settled with the Income and Sales Tax Department up to the end of 2021, in addition to the year 2024.
- The subsidiary submitted self-assessment income tax returns for the years 2022 and 2023. These returns have not yet been reviewed by the Income and Sales Tax Department up to the date of preparation of these financial statements.

15) Basic and diluted earnings per share from the loss for the period

	For the nine months ended 30 September	
	2026	**2025**
	JD	**JD**
Loss for the period attributable to Company's shareholders	(1,296,191)	(664,089)
Weighted average number of shares	4,000,000	4,000,000
Basic and diluted earnings per share from the loss for the period	**(0.324)**	**(0.166)**

Basic earnings per share is equal to diluted earnings per share, as there are no financial instruments that could potentially dilute earnings per share.