

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

**CONSOLIDATED INTERIM FINANCIAL INFORMATION  
FOR THE PERIOD ENDED JUNE 30, 2024 (UNAUDITED)  
TOGETHER WITH THE INDEPENDENT  
REVIEW REPORT**

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)  
AND ITS SUBSIDIARIES  
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 a consolidated interim statement of financial position as of June 30, 2024, and the related consolidated interim statements of income, other comprehensive income, changes in shareholders’ equity and cash flows for the six-month period 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.

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**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, 2024, and of its financial performance and its cash flows for the six-month period then ended in accordance with International Accounting Standard 34.

As stated in note no. (9) the condensed consolidated interim financial information, there is a case filed against the integrated Investments and Industrial Company (parent company) and the subject of it is a financial claim in the mount of JD 3,505,831 in its capacity as the sponsor of the company, Nuqul Engineering and contracting (sister company), which was issued. It contains a ruling from the Amman Court of First Instance obligating both the Integrated Investments and Industrial Company and Nuqul Engineering and contracting Company to pay the amount of JD 3,487,233 in addition to all fees, expenses, attorney's fees, and legal interest at the rate of 9% as of 1/11/2022, and the rest of the claim was rejected for the lack of entitlement.

The company's management has not made any allocations to meet the potential liabilities resulting 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

**UHY Arab Auditors**  
Public Accountants & Consultants

July 16, 2024

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

**CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION**

<i>Jordanian Dinar</i>	<b>June 30, 2024</b>	<b>December 31, 2023</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash on hand and at banks	9,839	10,113
Trade receivables and checks under collection-net	2,053,902	2,333,798
Inventory	1,751,845	1,136,733
Other debit balances and due from related parties	157,528	164,011
Total current assets	3,973,114	3,644,655
Property and equipment	1,477,289	1,488,227
Investment property	300,511	300,511
Financial assets at fair value through other comprehensive income	15,651,561	16,446,650
Total Assets	21,402,475	21,880,043
<b>Liabilities and Shareholders' Equity</b>		
<b>Current Liabilities</b>		
Due to banks	1,138,512	40,548
Short-term portion of loans	850,800	1,205,160
Accounts payable	104,157	371,018
Other credit balances and due to related parties	438,754	404,645
Total Current Liabilities	2,532,223	2,021,371
Long term loans	4,909,115	5,121,249
Due to related parties – long term	3,529,699	4,269,114
Total Liabilities	10,971,037	11,411,734
<b>Shareholders' equity</b>		
Capital	14,500,000	14,500,000
Statutory reserve	258,718	258,718
Fair value reserve	(2,854,255)	(2,059,166)
Accumulated losses	(1,828,822)	(2,592,528)
Shareholders' equity	10,075,641	10,107,024
Non-controlling interest	355,797	361,285
Net Shareholders' Equity	10,431,438	10,468,309
Total Liabilities and Shareholders' Equity	21,402,475	21,880,043

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

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
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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	
	2024	2023	2024	2023
Sales – net	1,569,485	1,815,352	595,054	684,846
Less: Cost of sales	(1,221,384)	(1,502,666)	(514,079)	(549,300)
Gross Profit	348,101	312,686	80,975	135,546
Less: General, administrative, and marketing expenses	(392,907)	(388,065)	(170,838)	(181,996)
Add: Dividends received	1,094,093	1,294,253	1,082,436	1,257,965
Less: Interest expenses – net	(336,717)	(236,887)	(170,104)	(34,050)
Add: Reversal from ECL	45,648	-	45,648	-
Profit for the period before Income Tax	758,218	981,987	868,117	1,177,465
Less: Income tax	-	(1,743)	-	(245)
Profit for the period	758,218	980,244	868,117	1,177,220
Allocated as follows:				
Company's shareholders	763,706	996,332	884,717	1,189,176
Non-controlling interest	(5,488)	(16,088)	(16,600)	(11,956)
	758,218	980,244	868,117	1,177,220
Basic and diluted profit per share	%5.27	%6.87	%6.10	%8.20

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

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
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**CONSOLIDATED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME**

<i>Jordanian Dinar</i>	For the six months ended 30, June		For the three months ended 30, June	
	2024	2023	2024	2023
Profit for the period	758,218	980,244	868,117	1,177,220
Add Items of Other Comprehensive Income:				
Change in fair value of financial assets at fair value through other comprehensive income	(795,089)	(1,613,519)	431,695	(1,110,738)
Total Loos and Other Comprehensive Income	<u>(36,871)</u>	<u>(633,275)</u>	<u>1,299,812</u>	<u>66,482</u>
<b>Allocated as follows:</b>				
Company's shareholders	(31,383)	(617,187)	1,316,412	78,438
Non-controlling interest	(5,488)	(16,088)	(16,600)	(11,956)
	<u>(36,871)</u>	<u>(633,275)</u>	<u>1,299,812</u>	<u>66,482</u>

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

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
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**CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**

<i>In Jordanian Dinar</i>	Capital	Statutory reserve	Fair value reserve	Accumulated losses	Total	Non-controlling interest	Total Shareholders' Equity
<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>
<b><u>For the period ended 30 June 2023</u></b>							
Beginning balance	14,500,000	198,850	95,486	(3,122,619)	11,671,717	354,452	12,026,169
Profit and other comprehensive income for the period	-	-	(1,613,519)	996,332	(617,187)	(16,088)	(633,275)
Balance as of 30 June 2023	<u>14,500,000</u>	<u>198,850</u>	<u>(1,518,033)</u>	<u>(2,126,287)</u>	<u>11,054,530</u>	<u>338,364</u>	<u>11,392,894</u>

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



INVESTMENTS & INTEGRATED INDUSTRIES COMPANY  
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**CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS**

	30, June	
	2024	2023
<i>Jordanian Dinar</i>		
<b>Cash flows from Operating Activities:</b>		
Profit for the period before income tax	758,218	981,987
Depreciation	10,938	19,533
Interest expenses – net	336,717	236,887
Reversal from ECL	(45,648)	-
Changes in working capital items:		
Inventory	(615,112)	(206,220)
Trade receivables and checks under collection	325,544	613,641
Other debit balances and due from related parties	6,483	13,403
Accounts payable	(266,861)	(95,147)
Other credit balances	(57,421)	(191,727)
Income tax	-	(1,743)
Net Cash Flows from Operating Activities	<u>452,858</u>	<u>1,370,614</u>
<b>Cash Flows from Financing Activities:</b>		
Due to related parties	(647,885)	(876,023)
Loans, due to banks, and interest	<u>194,753</u>	<u>(724,164)</u>
Net Cash Flows used in Financing Activities	<u>(453,132)</u>	<u>(1,600,187)</u>
Net change in cash and cash equivalents	(274)	(229,573)
Cash and cash equivalents at the beginning of the period	<u>10,113</u>	<u>241,916</u>
Cash and Cash Equivalents at the end of the period	<u>9,839</u>	<u>12,343</u>

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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 Company’s main objectives 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 six months ended June 30, 2024, has been prepared in accordance with international accounting standard 34 (interim financial reports).

These consolidated interim financial information does not include all information and disclosures required for the purpose of 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, 2023. Moreover, the Company’s operating results for the six months ended June 30, 2024, do not necessarily give an indication of the Company’s estimated operating results for the year ending December 31, 2024.

b. Basis of consolidation

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, unrealized profits, and expenses resulting from transactions within the group are eliminated when preparing this consolidated interim financial information.

Consolidated financial information is prepared for the subsidiaries to the same financial period as the parent Company and using the same accounting policies adopted by the parent Company.

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

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**NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION**

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

<u>Company Name</u>	<u>Paid up Capital</u>		<u>Ownership %</u>		<u>Nature of Operation</u>
	<u>30/6</u>	<u>31/12</u>	<u>30/6</u>	<u>31/12</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	
Fa Kaf Consulting Company	3,000,000	3,000,000	98.20%	98.20%	Management, industrial and trading consulting, and RE rental
Quality Printing Press	3,160,000	3,160,000	82.59%	82.59%	Stationery& accessories
Oran for Investments	10,000	10,000	100.00%	100.00%	Investment

**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 their fair value.

**d. Functional and presentation currency**

The consolidated interim financial information is presented in Jordanian Dinar, which is 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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**NOTES TO 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 losses is taken according to management estimates of credit expected loss.
- A provision for inventory is taken if the net realizable value of inventory fall 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 assess the fair value of the Company's financial assets and financial liabilities 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 judgment are reasonable and adequate.

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

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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, 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, 2023.

There have been no changes in the Company's approach to capital management during the period neither the Company is subject to externally imposed capital requirements.

4) **Seasonality of Operations**

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

5) **Related Parties' Transactions:**

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

<b>a. Due from related parties:</b>	<b>Nature of Relationship</b>	<b>June 30, 2024</b>	<b>December 31, 2023</b>
<i>Jordanian Dinar</i>			
Startan modern industry	Sister	9,663	9,663
Nuqul Engineering and Contracting	Sister	973	973
Nuqul Automotive	Sister	201	297
ABC	Sister	1,380	372
Fine Hygienic Paper- Sahab	Sister	328	1,605
Fine Hygienic paper	Sister	16,428	-
Total		<u>28,973</u>	<u>12,910</u>
<b>b. Due to related parties:</b>	<b>Nature of Relationship</b>	<b>June 30, 2024</b>	<b>December 31, 2023</b>
<i>Jordanian Dinar</i>			
Al Naseem Trading	Sister	144,122	53,714
Fine Hygienic Paper-HO	Sister	,27176	27,899
Masader Investments	Sister	1,900	505
Fine Hygienic Paper-Dubai	Sister	561	561
Alsanouber Hygienic paper	Sister	2,850	2,400
Total		<u>176,609</u>	<u>85,079</u>
<b>c. Long-term balances:</b>	<b>Nature of Relationship</b>	<b>June 30, 2024</b>	<b>December 31, 2023</b>
<i>Jordanian Dinar</i>			
Elia Nuqul and sons company	Sister	3,529,699	4,269,114
Total		<u>3,529,699</u>	<u>4,269,114</u>

The above balances are subject to interest and there is no specific timetable for their repayment.

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

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- d. Salaries and other benefits for key management personnel of the Group (General Managers and Financial Managers) for the six months ended June 30, 2024, amounted to JO 75.051 (JOD 87.082 for the six months ended June 30, 2023).

**6) Financial assets at fair value through other comprehensive income**

*Jordanian Dinar*

	<u>June 30, 2024</u>	<u>December 202331,</u>
Shares listed in the local principal market	14,480,277	15,205,072
Shares traded in the local OTC market	949,824	1,020,118
Unlisted companies	221,460	221,460
Total	<u>15,651,561</u>	<u>16,446,650</u>

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

	<u>June 30, 2024</u>	<u>December 202331,</u>
<i>Jordanian Dinar</i>		
Beginning balance	(2,059,166)	95,486
Change in fair value of financial assets	(795,089)	(2,154,652)
Net	<u>(2,854,255)</u>	<u>(2,059,166)</u>

**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, 2024, are as follows:

Company	No. Shares	Book Value before Valuation	Closing Price	Fair Value	Unrealized Loss
Capital Bank of Jordan	5,338,007	10,889,534	1/92	10,248,974	(640,560)
International Co-vegetarian oil	1,609,666	3,219,332	1/94	3,122,752	(96,580)
Delta Insurance Co.	1,251,331	1,076,145	0/87	1,088,658	12,513
Pearl Sanitary Paper Co.	7,000	15,750	2/38	16,660	910
Jordan Press Al-Rai	53,889	4,311	0/06	3,233	(1,078)
		<u>15,205,072</u>		<u>14,480,277</u>	<u>(724,795)</u>

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

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b) Shares traded in the local OTC market:

The value of investment in shares of company listed on OTC market was measured based on the last trading price of these shares on the unlisted stock market. The company's management believes that the informal market for unlisted securities represents the most appropriate market for measuring the fair value of the shares of the companies listed within it, and provides inputs that has an important impact on the fair value of the shares, which can be observed directly. the result of the revaluation of these investments were as follows:

Company	No. Shares	Book Value before Valuation	Closing Price	Fair Value	Unrealized Profit
Amwaj Real Estate	3,514,727	1,019,271	0/27	948,977	(70,294)
Amwal Invest	10,588	847	0/08	847	-
		1,020,118		949,824	(70,294)

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:

Company	No. Shares	Book Value before Valuation	Fair Value	Unrealized Loss
Kuwaiti Jordanian Holding Co.	174,000	43,960	43,960	-
Dead Sea Company for Truism Investments	177,500	177,500	177,500	-
		221,460	221,460	-

The total number of shares blocked against membership in the following investees' board of directors is 101,500 shares:

Company	No. Shares
International Company - vegetarian oil	20,000
Delta Insurance Co.	500
Capital Bank of Jordan	25,000
Amwaj Real Estate Company	50,000
Noor for Trading and real state management Company	5,000
Jordan Press AL-Rai	1,000
Total	101,500

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

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**7) Basic and diluted profit per share**

<i>Jordanian Dinar</i>	<b>June 30, 2024</b>	<b>June 30, 2023</b>
Profit for the period – Company's Shareholders	763,706	996,332
The weighted average number of shares Shareholders	14,500,000	14,500,000
Basic and diluted profit per share for the period	<u>%5.27</u>	<u>%6.87</u>

**8) Operating Segment**

The Company operates its activities in major operating segments, which represent investment, consulting, real estate leasing, and Printing. The following table presents information on the operating segments for the six months ended June 30, 2024 (unaudited):

<i>Jordanian Dinar</i>	<b>Investment</b>	<b>Fa Kaf Consulting Company</b>	<b>Printing</b>	<b>Elimination</b>	<b>Total</b>
Revenue and expenses:					
Revenue	-	-	1,569,485	-	1,569,485
Net financing expenses	(291,483)	(10)	(45,224)	-	(336,717)
Profit for the period	685,321	116,720	(43,823)	-	(758,218)
Assets and liabilities:					
Total assets	22,055,972	3,486,426	5,396,551	(9,536,474)	21,402,475
Total liabilities	13,359,844	54,390	3,713,631	(6,156,828)	10,971,037

**9) Legal case against the Company**

There is a case filed against the Integrated Investment and Industrial Company (parent company) by the plaintiff Cementra / Jordan subject to a financial claim amounting to JD 3,505,831 in its capacity as a guarantor of the (sister company) Nuqul Engineering and Contracting, which resulted in a seizure.

A reserve on funds of the Integrated Investments and industrial Company.

The subject of the above case can be summarized according to the company's legal advisor's support for a financial claim filed by Cementra Company /Jordan (supplier) against both Nuqul Engineering company and Contracting Company as a debtor and the Integrated Investments and Industrial Company as the company's guarantor transport for engineering and contacting.

On 21/2/2023, a ruling was issued by Amman Court of First Instance requiring both the Integrated Investment and industrial Company and Nuqul Engineering and Contracting Company to pay the amount of JD 3,487,233, in addition to all fees, expenses, attorney's fees and interest of the legal amount which is 9% from the date 11/1/2022 until full payments, and the remainder of the claim is returned for lack of eligibility

The management has not created a corresponding provision for this potential liability.

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