

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP)

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

**Consolidated condensed interim financial statements
as of March 31, 2026**

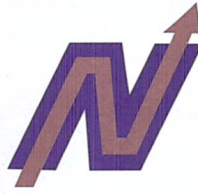
INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

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Report on the reviewing of the condensed consolidated interim financial statements

To the Board of Directors of

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Introduction:

We have reviewed the accompanying condensed consolidated interim financial statements of **INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO – public shareholding company** which comprising , statement of condensed consolidated interim financial position as at 31 March 2026, and statement of condensed consolidated interim of comprehensive income, statement of condensed consolidated interim of changes in owners' equity and statement of condensed consolidated interim of cash flows for the three-month period ended 31 March 2026 ,and the related explanatory notes.

The management is responsible for the preparation and presentation of these condensed consolidated interim consolidated financial statements in accordance with IAS 34 – *Condensed interim Financial Reporting*. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

Scope of review:

We conducted our review in accordance with International Standard on Review 2410 "Review of Condensed Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the condensed 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. Consequently, it 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 statements are not prepared, in all material respects in accordance with IAS 34.

Other matters:

- The consolidated financial statements as of December 31, 2024, and the condensed interim consolidated financial statements as of March 31, 2025, were audited and reviewed by another auditor, who issued a qualified audit report dated February 26, 2025, and a qualified review report dated April 23, 2025, respectively.

Obeidat & Alsali Co.

Nabeel M. Obeidat

License No. 877



Amman in

April 27, 2026

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Consolidated condensed statement of financial position
as of March 31, 2026 (reviewed not audited)

	Note	31-Mar-2026 JD (Reviewed)	31-Dec-2025 JD (Audited)
<u>Assets</u>			
<u>Non - current assets</u>			
Property , plant & equipments - net		1,458,938	1,465,070
Real Estate Investments	6	300,511	300,511
Construction in progress		-	350
Financial assets designated at fair value through statements of other comprehensive income	7	323,099	4,578,454
Total non - current assets		2,082,548	6,344,385
<u>Current assets</u>			
Accounts receivable & cheques under collection - net	8	2,004,729	1,930,324
Inventory - net		1,291,447	1,383,590
Good in transit		-	9,141
Due from related parties		4,465,803	3,757,995
Other debit balances		85,678	96,459
Cash on hand and at banks		21,855	35,940
Total current assets		7,869,512	7,213,449
Total assets		9,952,060	13,557,834
<u>Shareholders equity and liabilities</u>			
Capital	9	14,500,000	14,500,000
Statutory reserve	9	285,485	285,485
Fair value reserve	7	(1,065,587)	(4,784,185)
(Accumulated losses)		(6,471,773)	(2,449,700)
(Loss) for the period		(66,380)	-
Net Equity		7,181,745	7,551,600
Minority interests		1,234,210	1,252,192
Net		8,415,955	8,803,792
<u>Non-current liabilities</u>			
Due to related parties		105,108	111,725
Total non-current liabilities		105,108	111,725
<u>Current liabilities</u>			
Loans - short term		-	807,883
Banks overdraft		755,854	82,834
Other credit balances		675,143	287,426
Accounts payable		-	3,464,174
Total current liabilities		1,430,997	4,642,317
Total Shareholders equity and liabilities		9,952,060	13,557,834

The accompanying notes form an (1) to (13) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of condensed consolidated interim of comprehensive income
as of March 31, 2026 (reviewed not audited)

	Note	31-Mar-2026	31-Mar-2025
		JD	JD
		(Reviewed)	(Reviewed)
Revenues		868,692	783,252
Cost of revenues		(726,867)	(712,087)
Gross profit		141,825	71,165
Other revenues		28,119	31,913
Selling and marketing expenses		(96,891)	-
General & administrative expenses		(139,120)	(206,378)
Financial charges		(18,295)	(83,023)
(Loss) for the oeriod		(84,362)	(186,323)
<u>Due to</u>			
Shareholders		(66,380)	(151,389)
Minority interests		(17,982)	(34,934)
Total		(84,362)	(186,323)
<u>Add: other comprehensive income items</u>			
Net changes in fair value for financial assets through comprehensive income		(10,580)	233,026
Realized gains on sale of financial assets at fair value through other comprehensive income		3,729,178	-
Total comprehensive income for the period		3,634,236	46,703
<u>Due to</u>			
Shareholders		3,616,254	81,637
Minority interests		17,982	(34,934)
Total		3,634,236	46,703
		Fils/Dinar	Fils/Dinar
Basic and diluted earnings (loss) per share for the period	10	(0.006)	(0.013)

The accompanying notes form (1) to (13) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of changes in condensed consolidated equity

for the three months ended March 31, 2026 (reviewed not audited)

Description	Capital	Statutory reserve	Fair value reserve *	(Accumulated losses)	(Loss) for the oeriod	(Accumulated losses)	Minority interests	Net
	JD	JD	JD	JD	JD	JD	JD	JD
<u>For the three months ended March 31, 2026</u>								
Balance as of January 1, 2026 (audited)	14,500,000	285,485	(4,784,185)	(2,449,700)	-	(2,449,700)	1,252,192	8,803,792
(Loss) for the period	-	-	-	-	(66,380)	-	(17,982)	(84,362)
Fair value reserve for financial assets	-	-	(10,580)	-	-	-	-	(10,580)
Realized gains on sale of financial assets at fair value through other comprehensive income	-	-	3,729,178	-	-	-	-	3,729,178
Total comprehensive income for the period	-	-	3,718,598	-	(66,380)	-	(17,982)	3,634,236
Transferred from fair value reserve to accumulated losses	-	-	-	(4,022,073)		(4,022,073)	-	(4,022,073)
Balance as of March 31, 2026 reviewed	14,500,000	285,485	(1,065,587)	(6,471,773)	(66,380)	(6,471,773)	1,234,210	8,415,955
<u>For the three months ended March 31, 2025</u>								
Balance as of January 1, 2025 (audited)	14,500,000	285,485	(3,040,982)	(2,301,646)	-	(2,301,646)	1,338,987	10,781,844
Income tax for previous years	-	-	-	(11,808)	-	(11,808)	-	(11,808)
Adjusted opening balance	14,500,000	285,485	(3,040,982)	(2,313,454)	-	(2,313,454)	1,338,987	10,770,036
(Loss) for the period	-	-	-	-	(151,389)	-	(34,934)	(186,323)
Fair value reserve for financial assets	-	-	233,026	-	-	-	-	233,026
Total comprehensive income for the period	-	-	233,026	-	(151,389)	-	(34,934)	46,703
Balance as of March 31, 2025 reviewed	14,500,000	285,485	(2,807,956)	(2,313,454)	(151,389)	(2,313,454)	1,304,053	10,816,739

* In accordance with the instructions of the Securities Commission, it is prohibited to dispose of the fair value reserve balance of financial assets by distribution to the company's shareholders, capitalization, amortization of losses, or any other way of disposal.

* In accordance with the instructions of Securities Commission , it is porhibited to dispose fair value reserve & Unrealized retained earnings through dividends to

The accompanying notes form (1) To (13) is an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

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Condensed consolidated interim cash flow statement

for the three months ended March 31, 2026 (reviewed not audited)

	31-Mar-2026	31-Mar-2025
	JD	JD
	(Reviewed)	(Reviewed)
<u>Cash flows from operating activities</u>		
(Loss) for the period	(84,362)	(186,323)
Depreciation	2,647	5,733
Income tax for previous years	-	(11,808)
Realized gains on sale of financial assets at fair value through other comprehensive income	(3,729,178)	-
Operating (loss) before changes in working capital	(3,810,893)	(192,398)
<u>(Increase) decrease in current assets</u>		
Inventory		
Accounts receivable & cheques under collection	101,284	81,466
Other debit balances	(74,405)	164,103
Due from related parties	10,781	48,342
<u>Increase (decrease) in current liabilities</u>	(707,808)	(4,667)
Accounts payable	(3,464,174)	37,890
Other credit balances	387,717	(101,815)
Net cash (used in) provided from operating activities	(7,557,498)	32,921
<u>Cash flows from investing activities</u>		
Purchase of Property and Equipment	-	(5,097)
Proceeds from the sale of financial assets through the comprehensive income statement	3,951,258	-
Financial assets designated at fair value through a statement of income	3,733,635	-
Net cash provided from (used in) operating activities	7,684,893	(5,097)
<u>Cash flows from financing activities</u>		
Loans	(807,883)	(6,375,406)
Due to related parties	(6,617)	5,883,544
Banks overdraft	673,020	455,930
Net cash (used in) financing activities	(141,480)	(35,932)
Net (decrease) in cash	(14,085)	(8,108)
Cash on hand at bank beginning of the period	35,940	15,431
Cash on hand at bank ending of the period	21,855	7,323

The accompanying notes form (1) to (13) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

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Notes to The consolidated condensed interim financial statements - reviewed not audited

1- Company's registration 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.

The consolidated financial statements were approved by the board of directors at their meeting held on **March 27, 2026**, these financial statements needs subject to the approval of the general assembly of shareholders .

2- Basis of preparation of financial statements

These condensed consolidated interim financial statement have been prepared in accordance with international accounting standards ((IFRS) IAS 34))(Interim Financial Reporting).

The condensed interim financial statements are presented in Jordanian Dinars (JOD) which is the company's presentation functional currency .

The condensed consolidated interim financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value.

These condensed consolidated interim financial statements do not include all the information required for a complete set of IFRS financial statements, However , selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the company's financial position and performance since the last annual report of financial statements as of **December 31, 2025** , in addition, The results for the three months period ended **March 31, 2026** are not necessarily indicative of the results that may be expected for the financial year ending **December 31, 2026** , and no appropriation was made for the three months profit ended **March 31, 2026** since it made at the year-end .

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

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Notes to The consolidated condensed interim financial statements - reviewed not audited

3- Basis of consolidation of the financial statements

- The consolidated financial statements consist of assets , liabilities , revenues & expnses INVESTMENTS & INTEGRATED INDUSTRIES COMPANY and subsidiary companies as follows :

Company's name	Legal form	Capital	Ownership
			rate
		JD	%
Fa Kaf Consulting	L.L.C	100,000	98.20
Quality Printing Press	L.L.C	5,390,000	69.98
Oran for Investments	L.L.C	10,000	100

Control realized when company has ability of control the financial and operation policies for subsidiaries for obtained benifets from its activities .

Subsidiaries' income results is being consolidated in statement of consolidated income from date of control up to stop that control on subsidiaries when the actual control on subsidiaries move to company or from company .

The financial statements for the mother company and subcdiaries are prepared for the period of the same accounting policies which used in the mother company (INVESTMENTS & INTEGRATED INDUSTRIES COMPANY) , if subsidiary used differnet policies some adjusting must made on its financial statements to be applicable to the policies used in the mother company .

Minority interests represents part non owned by company from subsidiaries' owner's equity , minority interests stated in net company's assets as a separated item from shares owner's equity of the company .

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Notes to The consolidated condensed interim financial statements - reviewed not audited

4- Use of estimates

The preparation of the condensed interim financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities. These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular, considerable judgement by management is required in the estimation of the amount and timing of future cash flows. Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions.

Management believe that the estimates are reasonable and are as follows:

- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline, Management estimates the value of impairment and the same is charged in the statement of condensed interim comprehensive income - An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable. For individually significant amounts, this estimation is performed on an individual basis. Amounts which are not individually significant, but which are past due, are assessed collectively and a provision applied according to the length of time past due, based on historical recovery rates.
- Inventories are held at the lower of either cost or net realizable value. When inventories become old or obsolete, an estimate is made of their realizable value. For individually significant amounts this estimation is performed on an individual basis. Amounts which are not individually significant, but which are old or obsolete, are assessed collectively and a provision applied according to the inventory type and the degree of aging or obsolescence, based on historical selling prices.
- Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits. Any impairment is taken to the statement of condensed interim comprehensive income.

5- Significant accounting policies

Changes in accounting policies

The accounting policies followed in the preparation of the interim condensed financial statements for the period are consistent with those applied in the preparation of the financial statements for the year ended December 31, 2025:

The standards or new amendments that will take effect from January 1, 2026.-

The standard

Applicable date

The issued amendments are not in effect yet.

Classification and measurement of financial instruments - (Amendments to

International Financial Reporting Standard No. 9 for Financial Reporting Standard
No. 7)

Jan-26

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Notes to The consolidated condensed interim financial statements - reviewed not audited

International Financial Reporting Standard 18 - Presentation and
Disclosure in Financial Statements

Jan-27

International Financial Reporting Standard 19 - Unlisted
Subsidiaries - Disclosures

Jan-27

Selling or contributing assets between an investor and its subsidiary or joint venture
amendments to International Financial Reporting Standard No. 10 and International
Accounting Standard No. 28, and the effective date has not yet been determined. Not determined

**I the openion of mangement the above amended standards has not materially affected
the amounts or disclosures contained in this interim condensed financial information.**

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Notes to The consolidated condensed interim financial statements - reviewed not audited

6- Real Estate Investments

This item consists of :

<u>Cost</u>	<u>Lands</u>	<u>Buildings</u>	<u>Total</u>
	JD	JD	JD
Balance ending of the year	300,510	1,852,758	2,153,268
<u>Accumulated depreciations</u>			
Balance ending of the year	-	1,852,757	1,852,757
Book value as of Mar 31, 2026 (Reviewed)	300,510	1	300,511
Book value as of December 31, 2025 (Audited)	300,510	1	300,511

- The fair value of investment properties amounted to JOD 300,510, based on the valuation of a real estate expert during the year 2024.

7- Financial assets at fair value through comprehensive income

This item consists of :

	31-Mar-2026	31-Dec-2025
	JD	JD
	(Reviewed)	(Audited)
<u>Local</u>		
<u>Public shareholding companies (listed)</u>		
Financial Assets Portfolio - Local	1,388,686	9,362,639
Total	1,388,686	9,362,639
Added: Fair value reserve for financial assets	(1,065,587)	(4,784,185)
Fair value	323,099	4,578,454

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Notes to The consolidated condensed interim financial statements - reviewed not audited

8- Account receivables and checks under collection- net

This item consists of the following:

	31-Mar-2026	31-Dec-2025
	JD	JD
	(Reviewed)	(Audited)
Trade receivable	2,902,525	2,690,422
Checks under collection	-	137,698
Total	2,902,525	2,828,120
Less: impairment debts provision (note 12 B)	(897,796)	(897,796)
Net	2,004,729	1,930,324

9- Owners' equity

- Capital

Declared & Paid capital amounted of JD **14,500,000** distributed on **14,500,000** shares, of Nominal value for each share of one JD .

- Statutory reserve

This item represents the accumulated amounts appropriated at a rate of **10%** of annual income and prior years, the appropriation will stop when the statutory reserve amount equals the capital , it is not available for distribution to the shareholders, provided that deductions for statutory reserve account do not exceed **25%** of the paid up capital, and it can be used for amortization accumulated loss in accordance with the companies law. The board of directors in previous years to stop deducting statutory reserve according to reached to **25%** of declared and paid up capital.

10- Basic and diluted earnings (loss) per share for the year

This item consists of :

	31-Mar-2026	31-Mar-2025
	JD	JD
	(Reviewed)	(Reviewed)
(Loss) Profit for the period after tax	(84,362)	(186,323)
Weighted average shares (share)	14,500,000	14,500,000
Basic and diluted earnings (loss) per share for the period	(0.006)	(0.013)

11- Subsequent events

On March 8, 2026, a decision was made to liquidate Oran Investment Company through voluntary liquidation.

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Notes to The consolidated condensed interim financial statements - reviewed not audited

12- Risk management

Interest rate risk is the risk that the value of a financial instrument will change as a result of changes in market interest rates.

The company manages its exposure to interest rate risk on an ongoing basis, as it evaluates various options such as financing, renewal of existing positions and alternative financing. The management believes that interest rate risk is not significant.

13- Comparative figures

Some comparison figures have been reclassified and regrouped to conform to the classification and grouping of the current financial period figures, and the reclassification and regrouping did not result in any impact on the profit or equity for the previous year.