

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

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

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

TABLE OF CONTENTS

Contents	Page
Report on Review of Consolidated Interim Financial Information	1-2
Consolidated Interim Statement of Financial Position	3
Consolidated Interim Statement of Income	4
Consolidated Interim Statement of Other Comprehensive Income	5
Consolidated Interim Statement of Changes in Shareholders' Equity	6
Consolidated Interim Statement of Cash Flows	7
Notes to Consolidated Interim Financial Information	8-16

Report on Review of Consolidated Interim Financial Information

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

Introduction

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

Management Responsibility

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

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conservative Conclusion

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

As stated in Note (9) to the consolidated interim financial information, there is a legal case filed against the Integrated Investment and Industries Company for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company). The status of the legal case until the date of this report is as follows:

- On February 21, 2023, the court issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from January 11, 2022.
- On February 10, 2025, the Court of Appeal issued its judgment dismissing the appeal on the merits, upholding the appealed decision, and holding the appellants liable for all court fees and litigation costs.
- On July 13, 2025, the judgment became final and conclusive pursuant to the decision of the Court of Cassation.
- On October 9, 2025, the enforcement proceedings were registered under Case No. (41030/2025) with the Execution Department of the Amman Court of First Instance, the case remains pending execution.
- The Company has not recognized any provision for the loss arising from this adverse judgment in its interim financial statements for the period ended September 30, 2025. Accordingly, we are of the view that the financial statements do not reflect the obligation resulting from this judgment.

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
October 26, 2025

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

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

Jordanian Dinar

	September 30, 2025	December 31 2024
Assets	Unaudited	
Current Assets		
Cash on hand and at banks	25,714	15,431
Trade receivables and checks under collection-net	2,019,225	2,027,897
Inventory	1,654,523	1,601,609
Other debit balances and due from related parties	8,535,171	184,401
Total Current Assets	12,234,633	3,829,338
Property and equipment	1,421,699	1,467,571
Real estate investment	300,511	300,511
Financial assets at fair value through other comprehensive income	5,336,816	15,456,765
Total Assets	19,293,659	21,054,185
Liabilities and Shareholders' Equity		
Current Liabilities		
Due to banks	887,097	396,734
Short-term portion of loans	-	1,399,049
Accounts payable	669,395	274,225
Other credit balances and due to related parties	672,240	379,746
Total Current Liabilities	2,228,732	2,449,754
Long-term loans	-	4,976,357
Due to related parties – long-term	5,886,000	2,846,230
Total Liabilities	8,114,732	10,272,341
Shareholders' Equity		
Capital	14,500,000	14,500,000
Statutory reserve	285,485	285,485
Fair value reserve	(5,034,919)	(3,040,982)
Accumulated profits (losses)	176,604	(2,301,646)
Shareholders' Equity	9,927,170	9,442,857
Non-controlling interest	1,251,757	1,338,987
Net Shareholders' Equity	11,178,927	10,781,844
Total Liabilities and Shareholders' Equity	19,293,659	21,054,185

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

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

CONSOLIDATED INTERIM STATEMENT OF INCOME

<i>Jordanian Dinar</i>	For the nine months ended 30		For the three months ended 30	
	September		September	
	2025	2024	2025	2024
	Unaudited	Unaudited	Unaudited	Unaudited
Sales – net	2,544,445	2,346,488	1,079,025	777,003
Less: Cost of sales	(2,246,625)	(1,906,154)	(955,373)	(684,770)
Gross profit	297,820	440,334	123,652	92,233
Less: General, administrative, and marketing expenses	(566,993)	(565,043)	(190,929)	(172,135)
Add: Dividends received	1,077,889	1,105,441	20,013	11,348
Less: Interest expenses – net	(129,383)	(502,613)	(22,915)	(165,896)
Add: Reversal from ECL provision	-	45,649	-	-
Profit (loss) for the period before income tax	679,333	523,768	(70,179)	(234,450)
Less: Income tax and national contribution	(380,000)	-	-	-
Less: Income tax for prior years	(11,808)	-	-	-
Profit (Loss) for the Period	287,525	523,768	(70,179)	(234,450)
Allocated as follows:				
Company's shareholders	374,755	546,280	(45,397)	(217,426)
Non-controlling interest	(87,230)	(22,512)	(24,782)	(17,024)
	287,525	523,768	(70,179)	(234,450)
Basic and diluted profit per share	%2.58	%3.77	%0.31	%1.5

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

CONSOLIDATED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME

<i>Jordanian Dinar</i>	For the nine months ended 30, September		For the three months ended 30, September	
	2025	2024	2025	2024
	Unaudited	Unaudited	Unaudited	Unaudited
Profit for the period	287,525	523,768	(70,179)	(234,450)
Add: Items of Other Comprehensive Income:				
Unrealized gains (losses) on FVOCI financial assets	(1,993,937)	(1,190,792)	578,240	(395,703)
Gain/(loss) on disposal of FVOCI financial assets	2,103,495	(1,596)	(16,455)	(1,596)
Total Profit (Loss) and Other Comprehensive Income	<u>397,083</u>	<u>(668,620)</u>	<u>491,606</u>	<u>(631,749)</u>
Allocated as follows:				
Company's shareholders	484,313	(646,108)	516,388	(614,725)
Non-controlling interest	(87,230)	(22,512)	(24,782)	(17,024)
	<u>397,083</u>	<u>(668,620)</u>	<u>491,606</u>	<u>(631,749)</u>

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

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

CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

In Jordanian Dinar	Capital	Statutory reserve	Fair value reserve	Accumulated profits (losses)	Total	Non- controlling interest	Total Shareholders' Equity
<u>For the period ended 30 September 2025</u>							
Beginning balance	14,500,000	285,485	(3,040,982)	(2,301,646)	9,442,857	1,338,987	10,781,844
Profit and other comprehensive income for the period	-	-	(1,993,937)	374,755	(1,619,182)	(87,230)	(1,706,412)
Gain/(Loss) on disposal of FVOCI financial assets	-	-	-	2,103,495	2,103,495	-	2,103,495
Balance as of 30 September 2025	<u>14,500,000</u>	<u>285,485</u>	<u>(5,034,919)</u>	<u>176,604</u>	<u>9,927,170</u>	<u>1,251,757</u>	<u>11,178,927</u>
<u>For the period ended 30 September 2024</u>							
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	-	-	(1,190,792)	546,280	(644,512)	(22,512)	(667,024)
Gain/(Loss) on disposal of FVOCI financial assets	-	-	-	(1,596)	(1,596)	-	(1,596)
Non-controlling interest share of a subsidiary's capital reduction	-	-	-	-	-	(36,666)	(36,666)
Balance as of 30 September 2024	<u>14,500,000</u>	<u>258,718</u>	<u>(3,249,958)</u>	<u>(2,047,844)</u>	<u>9,460,916</u>	<u>302,107</u>	<u>9,763,023</u>

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

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

	30, September 2025	30, September 2024
<i>Jordanian Dinar</i>	Unaudited	Unaudited
Cash flows from Operating Activities:		
Profit for the period before Income tax	679,333	523,768
Depreciation	5,733	20,894
Interest expenses	129,383	502,613
Reversal from the ECL provision	-	(45,649)
Changes in working capital:		
Inventory	(52,914)	(727,378)
Trade receivables and checks under collection	(8,672)	580,211
Other debit balances and due from related parties	(8,350,770)	25,842
Accounts payable	395,170	(173,473)
Other credit balances	339,797	(65,598)
Income tax paid	(391,808)	-
Net Cash Flows (used in) from Operating Activities	<u>(7,254,748)</u>	<u>641,230</u>
Investment activities:		
Purchase of property and equipment	(51,605)	(3,640)
Proceeds from the sale of FVOCI financial assets	10,209,212	3,743
Net Cash Flow from Investing Activities	<u>10,157,607</u>	<u>103</u>
Cash Flows from Financing Activities:		
Due to related parties	2,992,467	(407,131)
Loans and due to banks	(5,885,043)	(95,398)
Net Cash Flows used in Financing Activities	<u>(2,892,576)</u>	<u>(502,529)</u>
Net change in cash and cash equivalents	10,283	138,804
Cash and cash equivalents at the beginning of the period	15,431	10,113
Cash and Cash Equivalents at the end of the Period	<u>25,714</u>	<u>148,917</u>

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

1) General

a. Establishment and objectives:

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

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

2) Basis of Preparation of the Consolidated Interim Financial Information

a. Statement of compliance

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

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

b. Basis of consolidating the interim financial information

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

The parent Company controls subsidiaries when it is exposed, or has rights, to variable returns from its involvement with these subsidiaries and has the ability to affect those returns through its power over these subsidiaries. Balances, transactions, revenues, and expenses resulting from transactions within the group are eliminated when preparing this consolidated interim financial information.

Consolidated interim financial information is prepared for the subsidiaries for the same financial period of 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.

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

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

Company Name	Paid-up Capital		Nature of Operation	Ownership %	
	30/9 2025	31/12 2024		30/9 2025	31/12 2024
Fa Kaf Consulting Co.	1,000,000	1,000,000	Management, industrial and trading consulting, and RE rental	98.2%	98.2%
Quality Printing Press	5,390,000	5,390,000	Stationery& accessories	69.98%	69.98%
Oran for Investments	10,000	10,000	Investment	100%	100%

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

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

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

c. Basis of measurement

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

d. Functional and presentation currency

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

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

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

e. Use of estimates

The preparation of consolidated interim financial information in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

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

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

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

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

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

3) Financial Risk and Capital Management

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

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

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

4) Seasonality of Operations

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

5) Related Parties' Transactions and Balances:

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

a. Due from related parties:

	<u>Nature of Relationship</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>
<i>Jordanian Dinar</i>			
Elia Nuqul & Sons (1)	Shareholder	8,433,590	-
Saueressig Jordan	Sister	9,663	9,663
Nuqul Engineering and Contracting	Sister	973	973
Nuqul Automotive	Sister	113	329
Fine Hygienic Paper-Sahab	Sister	5,283	-
Total		<u>8,449,622</u>	<u>10,965</u>

(1) Proceeds from the sale of investments in shares (Financial Assets at Fair Value Through Other Comprehensive income) to a shareholder resulting in a realized gain of 2,256,148JOD.

b. Due to related parties:

Short-term:	<u>Nature of Relationship</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>
<i>Jordanian Dinar</i>			
Al Naseem Trading	Sister	11,630	32,302
Masader Investments	Sister	1,257	899
Alsanouber Hygienic paper	Sister	3,000	3,000
Fine Hygienic Paper-HO	Sister	-	26,989
Total		<u>15,887</u>	<u>63,190</u>

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

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

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

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

c. Management personnel:

Salaries and other benefits for key management personnel of the Company (General Manager and Financial Manager) for the nine months ended September 30, 2025, amounted to JOD 113.059 (JOD 112.687 for the nine months ended September 30, 2024).

6) Financial Assets at Fair Value Through Other Comprehensive Income

<i>Jordanian Dinar</i>	September 30, 2025	December 31, 2024
Shares listed in the local principal market	5,056,835	14,668,503
Shares traded in the local OTC market.	58,521	566,802
Unlisted companies	221,460	221,460
Total	<u>5,336,816</u>	<u>15,456,765</u>

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

<i>Jordanian Dinar</i>	September 30, 2025	December 31, 2024
Beginning balance	(3,040,982)	(2,059,166)
Change in fair value of financial assets	532,597	(989,885)
Cumulative change in fair value of derecognized financial assets	(2,526,534)	8,069
Net	<u>(5,034,919)</u>	<u>(3,040,982)</u>

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

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 September 30, 2025, are as follows:

Company	No. Shares	Book value before valuation	Closing price	Fair value	Unrealized loss
Capital Bank of Jordan	1,954,340	3,810,963	2/28	4,455,895	644,932
International Co-vegetarian oil	243,285	469,540	1/82	442,778	(26,762)
Delta Insurance Co	199,336	181,396	0/79	157,475	(23,921)
Jordan Press Al- Rai	9,815	687	0/07	687	-
		<u>4,462,586</u>		<u>5,056,835</u>	<u>594,249</u>

b) Shares traded in the local OTC market:

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

Company	No. Shares	Book value before valuation	Closing price	Fair value	Unrealized loss
Amwaj Real Estate (1)	198,876	119,326	0/29	57,674	(61,652)
Amwal Invest	10,588	847	0/08	847	-
		<u>120,173</u>		<u>58,521</u>	<u>(61,652)</u>

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

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

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 profit
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 86,500 shares:

Company	No. Shares
International Company - vegetarian oil	10,000
Delta Insurance Co.	500
Capital Bank of Jordan	25,000
Amwaj Real Estate Company	50,000
Jordan Press AL-Rai	1,000
Total	86,500

d) Derecognized Financial Assets:

During the period ended September 30, 2025, the group sold the following financial assets to the company's shareholders. This transaction resulted in realized gains amounting to 2,103,495 Jordanian Dinars, as follows:

	Number of Shares	Historical Cost of Shares	Total Sale Value	Realized (Gains) Losses
Capital Bank of Jordan	3,383,667	1,244,923	6,637,828	5,392,905
Delta Insurance Co.	1,164,114	1,201,469	962,483	(238,986)
International Company - vegetarian oil	1,366,381	1,419,925	2,478,692	1,058,767
Jordan Press AL-Rai	44,074	782,621	2,487	(780,134)
Amwaj Real Estate Company	744,382	3,069,888	186,761	(2,883,127)
Al Noor Co.	5,000	28,330	11,875	(16,455)
losses Revaluation during the period	-	-	-	(429,475)
Total:	6,707,618	7,747,156	10,280,126	2,103,495

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

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

7) Basic and Diluted Loss per Share

<i>Jordanian Dinar</i>	September 30, 2025 Unaudited	September 30, 2024 Unaudited
Profit for the period – Company’s Shareholders	374,755	546,280
The weighted average number of shares	14,500,000	14,500,000
Basic and diluted profit per share for the period	%2,58	%3,77

8) Operating Segment

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

<i>Jordanian Dinar</i>	Investment	Fa Kaf Consulting Company	Printing	Elimination	Total
Revenues and expenses:					
Revenues	-	-	2,544,445	-	2,544,445
Net financing expenses	(58,941)	(10)	(70,432)	-	(129,383)
Profit for the period before tax	910,151	(15,817)	(606,809)	-	287,525
Assets and liabilities:					
Segment total assets	17,427,804	1,508,735	5,206,505	(4,849,385)	19,293,659
Segment total liabilities	9,193,673	50,318	1,798,483	(2,927,542)	8,114,932

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

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

NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

9) Legal case against the Company

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

- On February 21, 2023, the court issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from January 11, 2022.
- On February 10, 2025, the Court of Appeal issued its judgment dismissing the appeal on the merits, upholding the appealed decision, and holding the appellants liable for all court fees and litigation costs.
- On July 13, 2025, the judgment became final and conclusive pursuant to the decision of the Court of Cassation.
- On October 9, 2025, the enforcement proceedings were registered under Case No. (41030/2025) with the Execution Department of the Amman Court of First Instance, and the case remains pending execution.
- The Company has not recognized any provision for the loss arising from this adverse judgment in its interim financial statements for the period ended September 30, 2025. Accordingly, we are of the view that the financial statements do not reflect the obligation resulting from this judgment.

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