

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP)

**Public shareholding company
Amman - The Hashemite Kingdom of Jordan**

**Consolidated financial statements
as of December 31, 2025**

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

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Independent Auditors' Report

To general assembly

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO.

Public Shareholder Company

Independent Auditor's Report on the Audit of the Consolidated Financial Statements

Auditing scope

We have audited the accompanying consolidated financial statements of **The company** which comprise:

- Consolidated Statement of Financial Position as at 31 December 2025
- Consolidated Statement of Comprehensive Income for the year then ended
- Consolidated Statement of Changes in Equity for the year then ended
- Consolidated Statement of Cash Flows for the year then ended
- Notes to the Consolidated Financial Statements, including significant accounting policies and other explanatory information

The opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Investments and Integrated Industries Company (Group) – a public shareholding company – as at 31 December 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Other matter

The consolidated financial statements as at 31 December 2024 were audited by another auditor, who issued a qualified audit report dated 26 February 2025.

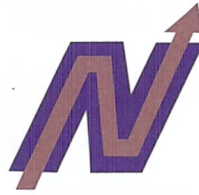
Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

the independency

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.



**Continued - INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(GROUP) CO. for the year ended on December 31, 2025**

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

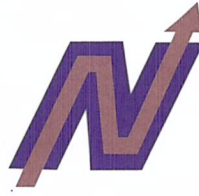
**Measurement of the Fair Value of
Financial Assets**

As at 31 December 2025, the balance of financial assets at fair value through other comprehensive income amounted to JOD 4,578,454, representing 34% of the Company's total assets. The revaluation of these assets at fair value may have a significant impact on the Company's assets and other comprehensive income items. The measurement of the fair value of financial assets is based on management's estimates, and these financial assets represent one of the Company's main activities (Note 8).

The audit procedures included the:

Our audit procedures included evaluating the Company's processes for measuring the fair value of financial assets and reviewing the trading prices of these assets in the securities market. Management based its measurement on the following:

- 1- Investments in equity instruments of publicly listed companies in the regulated securities market:
The Company's management measured the fair value of these assets based on the latest traded price in the listed securities market.
- 2- Investments in equity instruments of publicly listed companies in the non-regulated securities market:
The Company's management measured the fair value of these assets based on the latest traded price in the non-listed securities market. Management believes that the non-regulated securities market is the most appropriate basis for measuring the fair value of shares included within it .



**Continued - INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(GROUP) CO. for the year ended on December 31, 2025**

Other Information

Management is responsible for the other information, which comprises the information included in the annual report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Management's Responsibility and Those Charged with Governance for the Consolidated Financial Statements:

Management is also responsible for assessing the Company's ability to continue as a going concern and for disclosing, as applicable, matters related to going concern and the use of the going concern basis of accounting, unless management intends to liquidate the Company or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion on the consolidated financial statements.

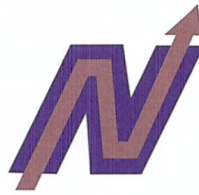
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements..

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. In addition, we:

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks, and obtain sufficient appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



**Continued - INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(GROUP) CO. for the year ended on December 31, 2025**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management

Auditors' Responsibilities for the Audit of the Financial Statements

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit, and we remain solely responsible for our audit opinion.

Communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during our audit. We also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicated all relationships and other matters that may reasonably be thought to affect our independence and, where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure or, in extremely rare circumstances, we determine that a matter should not be disclosed because the adverse consequences would reasonably be expected to outweigh the public interest benefit of such disclosure.

Report on Other Legal and Regulatory Requirements

The Company maintains proper accounting books of accounts and the accompanying Financial Statements agree with the Financial Statements incorporated, and we recommend the General Assembly to approve the Accompanying Financial Statements.

For Obeidat & alsalih

Nabil M. Obeidat
License No. 877



Amman in
April 20, 2026

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of consolidated financial position

As of December 31, 2025

	Note	2025 JD	2024 JD
<u>Assets</u>			
<u>Non - current assets</u>			
Property , plant & equipments - net	6	1,465,070	1,465,571
Real Estate Investments	7	300,511	300,511
Construction in progress		350	2,000
Financial assets designated at fair value through statements of other comprehensive income	8	4,578,454	15,456,765
Total non - current assets		6,344,385	17,224,847
<u>Current assets</u>			
Accounts receivable & cheques under collection - net	9	1,930,324	2,027,897
Inventory - net	10	1,383,590	1,601,609
Good in transit		9,141	18,347
Due from related parties	11A	3,757,995	23,084
Other debit balances	12	96,459	142,970
Cash on hand and at banks		35,940	15,431
Total current assets		7,213,449	3,829,338
Total assets		13,557,834	21,054,185
<u>Shareholders equity and liabilities</u>			
Capital	13	14,500,000	14,500,000
Statutory reserve	13	285,485	285,485
Fair value reserve		(4,784,185)	(3,040,982)
(Accumulated losses)		(2,449,700)	(2,301,646)
Net Equity		7,551,600	9,442,857
Minority interests		1,252,192	1,338,987
Net		8,803,792	10,781,844
<u>Non-current liabilities</u>			
Long-term loans		-	4,976,357
Due to related parties	11B	111,725	2,909,420
Total non-current liabilities		111,725	7,885,777
<u>Current liabilities</u>			
Loans - short term	14	807,883	1,399,049
Banks overdraft	15	82,834	396,734
Other credit balances	16	287,426	316,556
Accounts payable		3,464,174	274,225
Total current liabilities		4,642,317	2,386,564
Total Shareholders equity and liabilities		13,557,834	21,054,185

The accompanying notes form an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of consolidated comprehensive income
for the year ended December 31, 2025

	Note	2025 JD	2024 JD
Revenues		3,573,357	3,301,448
Cost of revenues	19	(3,084,883)	(2,772,202)
Gross profit		488,474	529,246
Other revenues	18	1,096,612	1,140,565
Legal Expenses (Note 20b)		(4,443,063)	-
The return from credit losses		-	27,165
General & administrative expenses	20	(744,840)	(756,894)
Financial charges		(156,147)	(672,414)
(Loss) profit for the year before tax		(3,758,964)	267,668
Income tax		(12,269)	-
(Loss) profit for the year		(3,771,233)	267,668
<u>Due to</u>			
Shareholders		(3,683,438)	321,282
Minority interests		(86,795)	(53,614)
Total		(3,770,233)	267,668
<u>Add: other comprehensive income items</u>			
Net changes in fair value for financial assets through comprehensive income		(1,743,203)	(981,816)
Realized gains (losses) on sale of financial assets at fair value through other comprehensive income		3,535,384	(3,633)
Total comprehensive (loss) for the year		(1,978,052)	(717,781)
<u>Due to</u>			
Shareholders		(1,891,257)	(664,167)
Minority interests		(86,795)	(53,614)
Total		(1,978,052)	(717,781)
		Fils/Dinar	Fils/Dinar
Basic and diluted earnings (loss) per share for the year	21	(0.260)	0.018

The accompanying notes form (1) to (26) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of consolidated owners' equity

for the year ended December 31, 2025

Description	Shareholders' equity						
	Capital	Statutory reserve	Fair value reserve *	(Accumulated losses)	NET	Minority interests	Net
	JD	JD	JD	JD	JD	JD	JD
<u>For the year ended December 31, 2025</u>							
Balance as of January 1, 2025	14,500,000	285,485	(3,040,982)	(2,301,646)	9,442,857	1,338,987	10,781,844
(Loss) for the year after tax	-	-	-	(3,683,438)	(3,683,438)	(86,795)	(3,770,233)
Realized gains (losses) on sale of financial assets at fair value through other comprehensive income	-	-	-	3,535,384			3,535,384
Fair value reserve for financial assets			(1,743,203)	-	-	-	(1,743,203)
Total comprehensive (loss) for the year			(1,743,203)	(148,054)	(3,683,438)	(86,795)	(1,978,052)
Balance as of December 31, 2025	14,500,000	285,485	(4,784,185)	(2,449,700)	5,759,419	1,252,192	8,803,792
<u>For the year ended December 31, 2024</u>							
Balance as of January 1, 2024	14,500,000	258,718	(2,059,166)	(2,592,528)	10,107,024	361,285	10,468,309
Profit for the year after tax	-	-	-	321,282	321,282	(53,614)	267,668
Realized (losses) on sale of financial assets at fair value through other comprehensive income	-	-	-	3,633-	3,633-	-	(3,633)
Fair value reserve for financial assets	-	-	(981,816)	-	(981,816)	-	(981,816)
Total comprehensive (loss) for the year	-	-	(981,816)	317,649	664,167-	53,614-	(717,781)
Non-controlling interests arising from the increase in share capital of a subsidiary	-	-	-	-	-	1,031,316	1,031,316
Transfer to Statutory Reserve	-	26,767	-	(26,767)	-	-	-
Balance as of December 31, 2024	14,500,000	285,485	(3,040,982)	2,301,646-	9,442,857	1,338,987	10,781,844

* 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

The accompanying notes form (1) To (26) is an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Statement of consolidated cash flows****for the year ended December 31, 2025**

	Note	2025 JD	2024 JD
<u>Cash flows from operating activities</u>			
(Loss) profit for the year		(3,758,964)	267,668
Depreciation	6	26,451	28,796
The return from credit losses		-	(27,165)
Realized gains on sale of financial assets at fair value through other comprehensive income		(3,535,384)	-
Operating profit (loss) before changes in working capital		(7,267,897)	269,299
<u>(Increase) decrease in current assets</u>			
Accounts receivable & cheques under collection		(97,573)	333,066
Inventory		218,019	(464,876)
Good in transit		9,206	-
Due from related parties		1,650	-
Other debit balances		(3,734,911)	(10,174)
<u>Increase (decrease) in current liabilities</u>		46511	9757-
Accounts payable			
Other credit balances		3,189,949	(96,793)
Net cash (used in) provided from operating activities before income tax paid		(7,664,176)	17,892
Taxes paid		-	(596)
Net cash (used in) provided from operating activities		(7,664,176)	17,296
<u>Cash flows from investing activities</u>			
Purchase of Property and Equipment	6	(25,950)	(8,140)
Financial assets designated at fair value through a statement of income		7,871,635	4,436
Net cash provided from (used in) operating activities		7,845,685	(3,704)
<u>Cash flows from financing activities</u>			
Due to related parties		(2,797,695)	(413,457)
Loans		(5,567,523)	48,907
Banks overdraft		(313,900)	356,276
Net cash (used in) financing activities		(162,000)	(8,274)
Net increase (decrease) in cash		19,509	5,318
Cash on hand at bank beginning of the period		15,431	10,113
Cash on hand at bank ending of the period		34,940	15,431

The accompanying notes form (1) to (26) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

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 20, 2026**, these financial statements needs subject to the approval of the general assembly of shareholders .

2- Basis of preparation of financial statements

The financial statements of the company have been prepared in accordance to International Financial Reporting Standards .

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

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

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

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 .

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

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, 2024:

The standards or new amendments that will take effect from January 1, 2025.-

The standard

Applicable date

Inability to exchange - (Amendments to International Accounting Standard No. 21)

Jan-25

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

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

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Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

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.

Accounts receivable

Accounts receivable and others are stated at their net realizable value net of a provision for doubtful accounts , bad debts where written off when identified deduct of its stated provision and the collected amounts from debts which identified to revenues .

Expected credit losses

The company recognizes a provision for expected credit losses for all debt instruments that are not held at fair value through the statement of profit or loss. The expected credit losses are based on the difference between the contractual flows due in accordance with the contract and all the cash flows that the company expects to receive, it discounted when estimating the original effective interest rate. The expected cash flows include cash flows from the sale of collateral held or other credit improvements that are part of the contractual terms (if any).

The management of the company calculates the provision based on its historical experience in credit loss adjusted according to future factors of debtors and the economic environment.

Property, plant & equipments

Property and equipment are stated at cost less accumulated depreciation. They are depreciated, except for land, once they are ready for use, over their expected useful lives using the straight-line method at annual rates ranging from 8% to 33%.

An assets carrying amounts is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount, the impairment record in statement of comprehensive income.

The expected production life for assets is reviewed at end of the year , whenever ther are changes between the expected life and the estimated, the depreciation method is changed to depreciate on net book value based on the remaining production life after re-estimation from the year re-estimated on .

When there are no expected economic benifits from usage, that item will be written down immediately.

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

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Notes to the consolidated financial statements

Accounts payable & accrued amounts

The accounts Payable and accrued amounts are recognized upon receipt of the goods by the company, whether billed by the supplier or not.

Income tax

Accrued taxes expenses are calculated according to taxable gains in accordance to law (38) for the year **2018**, taxable gains are different from declared gains in income statement because declared gains include non-taxable revenues or non-reduction expenses at the current year but in coming years, or acceptable taxable accumulated loss, or non-taxable items or reducing for tax purposes.

Taxes are calculated according to decision tax rate in accordance with laws, systems and instructions.

Offsetting

Offsetting of fianacial assets and financial liabilities is occurred and the net amount reported in the financial statements when the rights and legaly enforceable right to offset the recognized amounts and the bank intends to either settle them on a net basis , or to realize the assets and settle the liability simultaneously

Financial assets at fair value through comprehensive income

Financial assets at fair value through comprehensive income are non derivative financial assets, the purpose of the acquisition is to keep them available for sale and not to trade or keep them until maturity.

The differences in the change in fair value of financial assets carried at fair value are recorded through the statement of comprehensive income.

Financial assets at fair value through comprehensive income that is available to quoted market prices in active markets at fair value, net of accumulated impairment losses in the fair value appear.

Inventory in warehouses

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is determined using the first-in, first-out (FIFO) method. Cost includes all purchase costs, conversion costs, and any other costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

Real estate investments

Real estate investment is real estate that is acquired either to earn rental income or to increase its value or both, but not for the purpose of selling it through the company's normal activities, and it is not used in the production or supply of goods or services or for administrative purposes.

Real estate investments are shown initially at cost, and their fair value is disclosed in the notes to the financial statements, which are estimated annually by an independent real estate expert based on the market prices of those real estate within an active real estate market.

Real estate investments are recognized as assets only if it is probable that future economic benefits associated with them will flow to the company and the cost of real estate investments can be measured reliably and are initially recorded at their cost including transaction costs in the initial measurement. Real estate investments are treated according to the cost model minus the estimated costs of completing the sale.

It is depreciated with the exception of (land) when it is ready for use over its expected useful life using the **straight-line** method and in percentages of **4%** for buildings.

Fair value

The closing prices (purchase of assets / sale of liabilities) on the date of the financial statements in active markets represent the fair value of financial instruments and derivatives that have market prices.

In the event that declared prices are not available, or there is no active trading of some financial instruments and derivatives, or market inactivity, their fair value is estimated in several ways, including:

- Comparing it with the current market value of a financial instrument that is very similar to it.
- Analyzing future cash flows and discounting the expected cash flows at a rate used in a similar financial instrument.
- Comparing it with the current market value of a financial instrument that is largely similar to it.
- Options pricing models.
- Evaluation of long-term financial assets and liabilities that do not accrue interest according to the cash flow discount and according to the effective interest rate, and the discount / premium is amortized within the interest income received / paid in the statement of comprehensive income for the year.

Valuation methods aim to obtain a fair value that reflects market expectations and takes into account market factors and any expected risks or benefits when estimating the value of financial instruments. In the event that there are financial instruments whose fair value cannot be measured reliably, they are shown at cost after deducting any impairment in their value.

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the consolidated financial statements

Investment in a subsidiary

Subsidiaries are companies over which the parent company has control over their financial and operating policies. A company is considered a subsidiary if the parent company owns more than 50% of its share capital.

Investments in subsidiaries are accounted for in the separate and consolidated financial statements using the equity method.

Projects under construction

Projects under construction are shown at cost and include land cost (if any), development cost and direct expenses. Projects under constructions are not depreciated until they are completed and ready for use.

Provisions

Provisions are recognized when the company has obligations at the date of the financial position arising from previous events and that the payment of the obligations is probable and their value can be measured reliably.

The amounts recognized as provisions represent the best estimate of the amounts required to settle the obligation as at the date of the financial statements, taking into account the risks and uncertainties associated with the obligation. When the value of the provision is determined on the basis of the cash flows estimated to settle the current obligation, its book value represents the present value of these cash flows.

When it is expected that some or all of the economic benefits required from other parties to settle the provision will be recovered, the receivable is recognized within the assets if the actual receipt of compensation is certain and its value can be reliably measured.

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The date the financial assets are recognized

Purchase and sale of financial assets are recognized on the trading date (the date of the company's commitment to buy or sell financial assets).

Revenues recognition

The company generates revenue according to IFRS 15 using the following five-step model:

The first step: determining the contract with the customer

A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets standards for each contract that must be fulfilled.

The second step: define performance obligations

A performance obligation is a promise in a contract with a customer to transfer a good or perform service to a customer

Step Three: Determine the transaction price

The transaction price is the amount of the consideration that the company expects to receive in exchange for transferring the goods or services promised by the customer except for amounts collected on behalf of third parties.

The fourth step: allocating the transaction price

For a contract that contains more than a performance obligation, the company distributes the transaction price to each performance obligation in an amount that specifies the corresponding amount that the company expects to obtain in return for fulfilling each performance obligation.

The fifth step: recognition of revenue

The company generates revenue when or whenever it fulfills the performance obligation by transporting goods or implementing the services promised by the customer under the contract.

Other revenues recognition

Other revenues are taken to income statement according to accrual basis.

Foreign currency translation

Foreign currency transactions are translated into Jordanian Dinars at the exchange rates prevailing at the date of transaction. Assets and liabilities expressed in foreign currencies are translated into Jordanian Dinars at the exchange rates prevailing as at the balance sheet date. Exchange differences arising from these translations are included in the statement of income.

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-6 Property, plant and equipment - Net

- This item consists of :

	Lands and buildings	Machines & equipment	Vehicles	Leasehold improvements	Furniture and office equipment	Total
	JD	JD	JD	JD	JD	JD
<u>Cost</u>						
Balance beginning of the year	1,312,500	2,153,397	138,652	180,286	191,218	3,976,053
Additions for the year	-	16,894	-	7,096	1,960	25,950
Balance ending of the year	1,312,500	2,170,291	138,652	187,382	193,178	4,002,003
<u>Accumulated depreciations</u>						
Balance beginning of the year	-	2,036,630	138,651	147,435	187,766	2,510,482
Depreciation for the year	-	17,418	-	5,097	3,936	26,451
Balance ending of the year	-	2,054,048	138,651	152,532	191,702	2,536,933
Book value as of December 31, 2025	1,312,500	116,243	1	34,850	1,476	1,465,070
Book value as of December 31, 2024	1,312,500	116,767	1	32,851	3,452	1,465,571

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7- 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 December 31, 2025	300,510	1	300,511
Book value as of December 31, 2024	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.

8- Financial assets at fair value through comprehensive income

This item consists of :

Local

Public shareholding companies (listed)

	2025	2024
	JD	JD
Financial Assets Portfolio - Local	9,362,639	18,497,747
Total	9,362,639	18,497,747
Added: Fair value reserve for financial assets	(4,784,185)	(3,040,982)
Fair value	4,578,454	15,456,765

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9- Account receivables and checks under collection- net

A- This item consists of the following:

	2025	2024
	JD	JD
Trade receivable	2,690,422	2,717,237
Checks under collection	137,698	189,726
Total	2,828,120	2,906,963
Less: impairment debts provision (note 12 B)	(897,796)	(879,066)
Net	1,930,324	2,027,897

B- The movement of impairment debts during the year as follow :

	2025	2024
	JD	JD
Balance at beginning of the year	879,066	914,291
Addition for the year	18,730	-
Bad debts	-	(8,060)
Disposals for the year (returned for income)	-	(27,165)
Balance at ending of the year	897,796	879,066

10- Inventory - net

This Item Consists of :

	2025	2024
	JD	JD
Finished goods	997,392	1,240,066
Raw materials	291,348	243,379
Goods in process	8,336	28,872
Spare partes	327,115	329,893
Total	1,624,191	1,842,210
Less: Inventory provision	(240,601)	(240,601)
Net	1,383,590	1,601,609

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11- Related parties transactions

Realated parties include key shareholders , key management personnel , key managers , associates and subsidiaries and controlled companies . The company's management has approved the pricing policies and terms of transactions with related parties.

A- Details of due from related parties appear on financial position

	Type of transaction	2025 JD	2024 JD
Modern Advanced Cylinders Manufacturing Company	sister	9,663	9,663
Nuqul Engineering and Contracting Company	sister	973	973
Nuqul Automotive Company	sister	452	390
Fine Hygienic Paper Company	sister	6,243	12,058
Ilya Nuqul & Sons Company	Shareholder	3,740,320	-
Integrated Automotive Company	sister	89	-
Al-Ahfad Trading Company	sister	255	-
Total		3,757,995	23,084

B- Details of due to related parties appear on financial position

	Type of transaction	2025 JD	2024 JD
Al Naseem Trading Company	sister	104,912	32,302
Fine Hygienic Paper Company	sister	-	26,989
Nuqul Automotive Company	sister	2,046	899
Fine Hygienic Paper Company – Dubai	sister	1,767	-
Al-Sanobar Hygienic Paper Company	sister	3,000	3,000
Ilya Nuqul & Sons Compan	sister	-	2,846,230
Total		111,725	2,909,420

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12- Other debit balances

This Item Consists of :

	2025	2024
	JD	JD
Income Tax Payable	33,344	64,316
Refundable deposits	18,453	18,953
Staff advances	872	10,926
Prepaid expenses	33,120	31,278
Prepayments to suppliers	10,670	16,578
Other	-	919
Total	96,459	142,970

13- 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.

14- Loans

A- This Item Consists of :

	2025	2024
	JD	JD
Long-term loans	-	4,976,357
Short-term loans	807,883	1,399,049
Total	807,883	6,375,406

- B- The distinguished Printing Company (a subsidiary) obtained during 2006 a revolving loan from Arab Bank to finance letters of credit in the amount of USD 2,000,000, at an interest rate of 4.5%, calculated on the daily outstanding balance of the loan and charged to the account on a monthly basis. The loan is repayable after six months, with the option to redraw upon settlement. During 2021, due to the absence of exports, the loan was converted into Jordanian Dinars. In 2024, the interest rate was amended to become 9.75%.

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15- Banks overdraft

This item represents the utilized portion of the facilities granted to Al Mumtazah Printing Company (a subsidiary) by Arab Bank in Jordanian Dinars, with a ceiling of JOD 1,500,000 and an annual interest rate of 9.75%. The utilized amount of these facilities as at 31 December 2025 amounted to JOD 82,834 (JOD 396,734 as at 31 December 2024). These facilities are granted against personal guarantees of the shareholders

16- Other credit balances

This item consists of :

	2025	2024
	JD	JD
Accrued expenses	129,646	128,442
ales tax payables	32,295	54,765
Advances received	60,961	66,649
Sales commissions payable	34,454	32,803
Social security payables	9,338	9,773
Income tax payables	2,718	2,945
Other payables	18,014	21,179
Total	287,426	316,556

17- Income tax

Parent Company

The company has been audited up to the year 2024.

There are no outstanding income tax balances due from the company.

Subsidiaries

Al Mumtazah Printing Company

Income Tax (Amman):

The company has been audited and tax-settled up to the end of 2020 by the Income and Sales Tax Department.

The years 2021–2024 have not yet been audited by the Income and Sales Tax Department.

Income Tax (Aqaba):

The company has been audited by the Income and Sales Tax Department up to the end of 2021.

The years 2022–2024 have not yet been audited by the Income and Sales Tax Department.

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Fa Qaf Company

The company has been audited and tax-settled up to 2024, except for the year 2023.

The year 2023 has not yet been audited by the Income and Sales Tax Department.

Oran Investment Company

The company has been audited and tax-settled up to 2023.

The self-assessment tax return for 2024 has been submitted within the legal period and has not yet been reviewed.

18- Other revenues

This item consists of :

	<u>2025</u>	<u>2024</u>
	<u>JD</u>	<u>JD</u>
Dividends received	1,009,958	995,052
Gains on sale of damaged goods	14,233	17,715
Rental income	45,250	61,967
Other	27,171	65,831
Total	<u>1,096,612</u>	<u>1,140,565</u>

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19- Cost of sales

A. This item consists of :

	2025	2024
	JD	JD
Raw materials at the beginning of the year	2,161,949	2,680,883
Purchases of finished goods	628,410	452,571
Raw materials at the ending of the year (note 10)	(291,348)	(243,379)
The cost of raw materials used in production	2,499,011	2,890,075
<u>Manufacturing expenses</u>		
Salaries, wages and related expenses	179,742	190,425
Social security	25,104	25,945
Employees transportation	16,115	24,982
Depreciation	17,706	17,502
General maintenance	9,101	11,547
Electricity and water	18,560	21,551
Daily workers (or casual labor)	4,896	3,952
Insurance expenses	5,697	5,149
Health insurance and medical treatments	20,869	22,285
Consumable materials	15,122	12,326
Other expenses	8,016	6,470
Workers uniforms	1,714	1,373
Total manufacturing costs	322,642	343,507
Work in progress at the beginning of the year	28,872	24,233
Work in progress at the end of the year (Note 10)	(8,336)	(28,872)
Cost of sales	2,842,189	3,228,943
Finished goods at the beginning of the year	1,240,066	783,325
Finished goods at the end of the year (Note 10)	(997,372)	(1,240,066)
Cost of sales	3,084,883	2,772,202

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20- General & administrative expenses

A- This item consists of :

	2025	2024
	JD	JD
Salaries, wages, bonuses and employee benefits	388,399	387,089
Government fees and licenses	53,959	57,014
Professional fees and consultancy services	40,261	44,940
Depreciation of property and equipment	8,745	11,294
Social security	47,518	46,759
General maintenance	14,569	13,059
Other expenses	6,214	8,555
Communications	3,570	4,514
Travel and transportation	8,602	11,782
Hospitality and cleaning	12,138	12,132
Stationery, printing and computer supplies	2,491	2,337
Security and protection	16,680	20,104
Health insurance and medical treatments	13,775	15,466
Vehicle expenses	53,753	47,661
Tenders	20,814	27,213
Insurance expenses	4,138	3,837
Sales commissions	25,062	26,735
Advertising, promotion and exhibitions	1,448	2,251
Gifts and samples	13,945	3,980
Aqaba office rent	2,600	2,600
Workers uniforms	759	1,441
Website design	5,400	6,131
Total	744,840	756,894

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- B- On 2022/12/82/8, an order was issued by the Judge of Urgent Matters in request No. 2022/2/6948, ordering the imposition of a precautionary attachment over the assets of the defendant company. The decision was appealed before the Court of Appeal, and the case was registered under No. 629/2023. On 2022/12/22, a decision was issued imposing a conservatory attachment. Accordingly, the decision issued against the company was further appealed before the Court of Cassation. The decision to maintain the attachment was upheld. Since Naqel Engineering and Contracting Company is under liquidation, proceedings in the case were suspended for a period of three months. On 2024/2/21, a judgment was issued obligating the defendants, jointly and severally, to pay an amount of JOD 3,487,233 in favor of the plaintiff, together with court fees, expenses, and legal interest at a rate of 9% from the date of claim until full settlement. The conservatory attachment was confirmed, and the statute of limitation request submitted by the second defendant (application No. 2022/ (7481/ط) was rejected. The judgment was appealed before the Court of Appeal, and the case was reviewed under No. 2024/10696. On 10/2/2025, the Court issued its judgment rejecting the appeals on their merits, upholding the appealed decision, and charging the appellants with fees and expenses. On 2025/9/16, a judgment was issued rejecting the cassation appeal filed by Al-Mutakamil Investment Company on its merits and upholding the contested judgment, and dismissing the cassation appeal filed by Naqel Engineering Company under liquidation in form, with the case file returned to its source. The judgment was enforced against the company under No. 2025/41030, and an amount of JOD 1,200,000 was paid during 2025. On 2026/2/15, the remaining amount of JOD 3,487,233 was paid in full, and accordingly the case file was closed and considered fully settled and terminated.

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

This item consists of :

	2025	2024
	JD	JD
(Loss) Profit for the year after tax	(3,771,233)	267,668
Weighted average shares (share)	14,500,000	14,500,000
Basic and diluted earnings (loss) per share for the year	(0.260)	0.018

22- Legal situation

There are cases filed by Al Mumtazah Printing Company (a subsidiary) against third parties related to specific customer receivables, amounting to JOD 1,544,946. The Company's management and its legal advisor consider that the status of these cases is satisfactory and that the provisions made to cover these receivables are sufficient.

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23- Sectors classification

The company has several sectors as described below and are strategic in the company.

Strategic departments provide different products and services, and are managed separately because they require different technical and marketing strategies.

Information relating to the result of each sector is included in the report below. Performance is measured based on the profit segment before tax, as reported in internal management reports reviewed by the company's management. The profit of the segment is used to measure performance where management believes that this information is most important in evaluating the results of certain segments relating to other entities operating within these segments.

When providing information on geographical basis, segment revenue is based on the geographical location of the customers and the segment's assets are based on the geographical location of the assets.

The main objectives of the Group are investments, management, industrial and commercial consultancy, real estate leasing, and paper printing.

	2025				
	Investments	Fa Kaf Consulting	Quality Printing Press	Oran for Investments	Total
	JD	JD	JD	JD	JD
Sales	3,573,357	-	-	-	3,573,357
<u>Assets & liabilities</u>					
Assets	11,964,200	1,508,024	4,868,789	(4,783,179)	13,557,834
Liabilities	6,158,000	43,052	1,459,517	(2,906,527)	4,754,042
<u>Other sectors informations</u>					
Financial charges	(58,952)	(23)	(97,172)	-	(156,147)

24- Risk management

- Interest price risk

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.

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- Credit risks

Credit risk is related to the risk of failure of the other party to fulfill its contractual obligations, which causes losses to the company. The company follows a policy of dealing with credit-qualified companies in addition to obtaining sufficient guarantees where appropriate in order to mitigate the risks of financial losses resulting from non-fulfillment of obligations.

The company's financial assets, which mainly consist of cash on hand and at banks, receivables and financial assets at fair value through the income statement, represent an important concentration of credit risks, and strict credit control is maintained as credit limits are monitored for each individual customer on an ongoing basis. The financial assets are kept at fair value through the income statement with leading banking institutions, and the management believes that the credit risks are not significant.

- Liquidity risks

Liquidity risks represents of inability making sure of facilities availability to performance its obligations in due dated.

The following schedule summarizes distribution of financial liabilities (non-discounted) as of **December 31, 2025** based on remaining period for contractual entitlement :

	2025			
	Less than 3	months to 1	From 1 to 5	Total
	months	year	years	
	JD	JD	JD	JD
Loans - short term	-	807,883	-	807,883
Banks overdraft	-	82,834	-	82,834
Other credit balances	9,338	278,088	-	287,426
Accounts payable	-	3,464,174	-	3,464,174
Due to related parties	-	-	111,725	111,725
Total	9,338	4,632,979	111,725	4,754,042

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The company managed its finance risks through keeping reserves and has continuous control on actual cash flows, also complying the timing of both assets with liabilities and the management believe there is no liquidity risks.

- **Liquidity as of financial statements as follows :**

	2025	2024
	JD	JD
Current assets	7,213,449	3,829,338
Current liabilities	(4,642,317)	(2,386,564)
Working capital	<u>2,571,132</u>	<u>1,442,774</u>

- **Capital management**

Main objective of capital management is to insure keeping capital ratio appropriate to support company's activity and maximizing Shareholders equity .

Company managing capital structure and making needs adjustments according to changes in work conditions ,the company structuring capital by decrease it because of no needs for this amount currently .

The items include in capital structure represents of paid capital & statutory reserve & retained earnings totaling of JD **12,335,785** as of December **31, 2025** opposite of JD **12,489,839**as of **December 31, 2024**.

25- **Subsequent events**

There are no subsequent events may have material affects to financial position .

26- **Comparative figures**

Some of the comparative figures have been reclassified to suit the classification of the current fiscal year figures. The reclassification and did not result in any impact on the profit or property rights of the previous year.