

AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
AMMAN – JORDAN

INTERIM CONDENSED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED
30 JUNE 2026
TOGETHER WITH THE REVIEW REPORT

**AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
AMMAN – JORDAN**

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Review Report

**To the Chairman and Members of the Board of Directors
AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(Public Limited Shareholding Company)
Amman – Jordan**

Introduction:

We have reviewed the interim condensed statement of financial position for **AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY (Public Limited Shareholding Company)** as of 30 JUNE 2026 and the related interim condensed statements of income and comprehensive Income, changes in shareholders' equity and interim condensed statement of cash flows for the six -months period then ended, and a summary of significant accounting policies and other explanatory information. Management is responsible for the preparation and fair presentation of these interim condensed financial statements in accordance with International Accounting Standard (34) Related to Interim Financial Reporting, Our responsibility is to express a conclusion on these interim condensed 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 Company", A review of interim financial information consists of making inquiries, primarily from the 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.

Conclusion:

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial statements of AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY (Public Limited Shareholding Company) are not prepared, in all material respects, in accordance with International Accounting Standard (34) relating to interim financial reporting.

Methaq consulting & auditing

Ali Atieh

License 895



Amman – Jordan

15 July 2026

AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
AMMAN – JORDAN

INTERIM CONDENSED STATEMENT OF FINANCIAL POSITION

		30 June 2026	31 December
	Note	(Reviewed not Audited)	2025
		JD	JD
<u>Assets</u>			
<u>Non-current assets</u>			
Property and equipment-net	4	2,210,064	2,147,526
Financial assets at fair value through comprehensive income	5	313,380	306,313
Investments in lands - net		3,652	3,652
Total Non-current assets		2,527,096	2,457,491
<u>Current assets</u>			
Cash and cash equivalents		29,016	4,984
Accounts receivable and other debt balances		64,582	57,891
Related Parties		12,443	23,889
Inventory		185	-
Total current assets		106,226	86,764
Total Assets		2,633,322	2,544,255
<u>Shareholders' equity and Liabilities</u>			
<u>Shareholders' equity</u>			
Authorized and paid-up capital	1	2,300,000	2,300,000
Statutory reserve		130,055	130,055
Voluntary reserve		6,302	6,302
Fair value reserve		11,455	55,536
Property Revaluation Surplus		681,202	681,202
Accumulated Losses		(665,829)	(680,876)
Total Shareholders' equity		2,463,185	2,492,219
<u>Current liabilities</u>			
Accounts Payable and other credit balances		56,919	52,036
Related Parties		113,218	-
Total Current liabilities		170,137	52,036
Total Shareholders' equity and Liabilities		2,633,322	2,544,255

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

AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
AMMAN – JORDAN

INTERIM CONDENSED STATEMENTS OF INCOME AND COMPREHENSIVE INCOME
(REVIEWED NOT AUDITED)

	Note	For the three months ended 30 June		For the six months ended 30 June	
		2026	2025	2026	2025
		JD	JD	JD	JD
Revenues		38,160	36,276	56,873	52,211
Operating expenses		(27,035)	(30,265)	(47,988)	(50,459)
Gross profit		11,125	6,011	8,885	1,752
General & Administrative Expenses		(14,547)	(10,283)	(31,827)	(20,228)
Dividends		9,958	7,795	9,958	7,795
Other revenues		2,330	2,128	4,602	4,430
Operating income / Loss for the period		8,866	5,651	(8,382)	(6,251)
<u>Other comprehensive income items:</u>					
Change in fair value for financial assets		(14,641)	(2,315)	(44,081)	(16,122)
Gains / losses from selling financial assets through other comprehensive income		1,480	(764)	23,429	6,058
Total Comprehensive loss / income for the period		(4,295)	2,572	(29,034)	(16,315)
Earnings per Share for the Period (Basic & Diluted)	6	0.004	0.002	(0.004)	(0.003)

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AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
AMMAN – JORDAN

INTERIM CONDENSED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
(REVIEWED NOT AUDITED)

	Paid-up capital	Statutory reserve	Voluntary reserve	Fair value reserve	Property Revaluation Surplus	Accumulated Losses	Total
	JD	JD	JD	JD	JD	JD	JD
<u>For the period ended 30 June 2026</u>							
Balance at the beginning of the period	2,300,000	130,055	6,302	55,536	681,202	(680,876)	2,492,219
Gains from selling financial assets through other comprehensive income	-	-	-	-	-	23,429	23,429
Comprehensive loss for the period	-	-	-	(44,081)	-	(8,382)	(52,463)
Balance at the end of period	<u>2,300,000</u>	<u>130,055</u>	<u>6,302</u>	<u>11,455</u>	<u>681,202</u>	<u>(665,829)</u>	<u>2,463,185</u>
<u>For the period ended 30 June 2025</u>							
Balance at the beginning of the period	2,300,000	127,614	6,302	5481	-	(709,220)	1,730,177
Losses from selling financial assets through other comprehensive income	-	-	-	-	-	6,058	6058
Comprehensive loss for the period	-	-	-	(16,122)	-	(6,251)	(22,373)
Balance at the end of period	<u>2,300,000</u>	<u>127,614</u>	<u>6,302</u>	<u>(10,641)</u>	<u>-</u>	<u>(709,413)</u>	<u>1,713,862</u>

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AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
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INTERIM CONDENSED STATEMENT OF CASH FLOWS
(REVIEWED NOT AUDITED)

	For the six months ended 30 June	
	2026	2025
	JD	JD
<u>Operating activities</u>		
Loss for the period	(8,382)	(6,251)
<u>Adjustments:</u>		
Depreciation	10,458	9,272
Gains from selling financial assets	23,429	6,058
Expected credit losses provision	-	-
Cash Flows from Operations before Changes in Working Capital	25,505	9,079
Accounts receivable and other debt balances	(6,691)	87,931
Related Parties	124,664	(6,667)
Accounts Payable and other credit balances	4,883	27,439
Inventory	(185)	(226)
Net cash flows from operating activities	148,176	117,556
<u>Investing activities</u>		
Land Development	(72,996)	-
Financial assets at fair value through comprehensive income	(51,148)	(83,320)
Net cash flows from investing activities	(124,144)	(83,320)
Net change in Cash	24,032	34,236
Cash and Cash Equivalents at beginning of the period	4,984	9,506
Cash and Cash Equivalents at ending of the period	29,016	43,742

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

**AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
(PUBLIC LIMITED SHAREHOLDING COMPANY)
AMMAN -JORDAN
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS
(REVIEWED NOT AUDITED)**

1) General

Al-Tahdith for Real Estate Investments Company is a Jordanian limited public shareholding company, registered on October 22, 2006 at the Controller of Companies in the Ministry of Industry and Trade under the number (420), Authorized and paid up capital JD 2,300,000 divided into 2,300,000 shares, the value of each share is JD one.

The main objectives of the company are:

- To invest in land and buildings and to develop, improve ,enhance and trade them
- To own projects and companies in whole or partially which are operating in different sectors according to the laws and regulations in Jordan .

The Company's Board of Directors approved the condensed interim financial statements on 15 July 2026.

2) Basis of Preparation of the Interim Condensed Financial Statements

The accompanying interim condensed financial statements are prepared in accordance with IAS 34 'Interim Financial Reporting' .These interim condensed financial statements should be read in conjunction with the 2025 annual audited financial statements of the Company.

The interim condensed financial statements do not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards. In addition, results for the six months period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31 December 2026.

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

The significant judgements made by management in applying the Company 's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements for the year ended 31 December 2025.

The Company has consistently applied the accounting policies as applied in the annual financial statements for the year ended 31 December 2025, except for the changes that became effective from 1 January 2026.

The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements for the year ended 31 December 2025.

The following amendment to existing standard has been applied by the Company in preparation of these interim condensed financial statements. The adoption of this does not have significant impact on the interim condensed financial statements.

**AL-TAHDAITH FOR REAL ESTATE INVESTMENTS COMPANY
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AMMAN -JORDAN
NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS
(REVIEWED NOT AUDITED)**

The following amendment to existing standard has been applied by the Company in preparation of these interim condensed financial statements. The adoption of this does not have significant impact on the interim condensed financial statements.

Description	Effective from
Classification and Measurement of Financial Instruments - Amendments to IFRS 9 and IFRS	1 January 2026
Annual Improvements to IFRS Accounting Standards - Volume 11	1 January 2026
Contracts Referencing Nature-dependent Electricity - Amendments to 1 January 2026	1 January 2026
New Standards, Amendments Issued but not yet Effective	Effective from
IFRS 18, Presentation and Disclosure in Financial Statements	1 January 2027
IFRS 19, Subsidiaries without Public Accountability: Disclosures	1 January 2027
Translation to a Hyperinflationary Presentation Currency - Amendments to IAS 21	1 January 2027
IFRS 18, Presentation and Disclosure in Financial Statements	Deferred indefinitely

The Company is currently evaluating the impact of these standards and amendments. The Company will adopt it when these become effective.

3) Critical accounting estimates and judgments

The Company makes certain estimates and assumptions regarding the future. Estimates and judgments are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Property and equipment

The Company reviewed the estimated useful life of property and equipment and depreciation method to verify that it's reflects the used economic benefits and in case there is a difference it will be treated as changes in estimates (in the year of change and subsequent years).

Legal proceedings

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

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Income tax

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

4) Property and equipment-net

	Lands	Buildings	Electrical devices	Furniture and furnishings	Decorations	Kitchen tools and supplies	Computer software and devices	Fire extinguishing system	Total
	JD	JD	JD	JD	JD	JD	JD	JD	JD
<u>Cost</u>									
Balance at 1 January 2026	#####	1,045,841	200,520	227,250	146,311	175,030	10,395	830	2,913,090
Additions	72,996	-	-	-	-	-	-	-	72,996
Balance at 30 June 2026	#####	1,045,841	200,520	227,250	146,311	175,030	10,395	830	2,986,086
<u>Accumulated Depreciation</u>									
Balance at 1 January 2026	-	5,228	200,520	227,250	146,311	175,030	10,395	830	765,564
Depreciations	-	10,458	-	-	-	-	-	-	10,458
Balance at 30 June 2026	-	15,686	200,520	227,250	146,311	175,030	10,395	830	776,022
<u>Net Book Value</u>									
As at 30 June 2026	#####	1,030,155	-	-	-	-	-	-	2,210,064
As at 31 December 2025	#####	1,040,613	-	-	-	-	-	-	2,147,526

5) Financial assets at fair value through comprehensive income

	30 June 2026	31 December 2025
	JD	JD
<u>Local</u>		
<u>Public Shareholding Companies (Listed)</u>		
Financial assets portfolio - at cost	301,925	250,777
Total	301,925	250,777
Fair value reserve	11,455	55,536
Fair Value	313,380	306,313

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6) Earnings per Share for the Period (Basic & Diluted)

	For the three months ended 30 June		For the six months ended 30 June	
	2026	2025	2026	2025
Loss for the period attributable to Company's shareholders	8,866	5,651	(8,382)	(6,251)
Weighted average number of shares	2,300,000	2,300,000	2,300,000	2,300,000
Earnings per Share for the Period (Basic & Diluted)	0.004	0.002	(0.004)	(0.003)