

# الشرق الأوسط القابضة

التاريخ: 2026/08/31

اشارتنا: 40/القابضة/2026

السادة/ هيئة الأوراق المالية المحترمين  
السادة/ بورصة عمان المحترمين

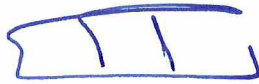
الموضوع: البيانات المالية المرحلية كما في 2026-06-30 باللغة الانجليزية

تحية وبعد،،،

بالإشارة الى الموضوع أعلاه، نرفق لكم طيًّا البيانات المالية المرحلية لشركة الشرق الأوسط القابضة كما في 2026/06/30 باللغة الانجليزية والمعتمدة من قبل مدققي الحسابات حسب الأصول.

وتفضلوا بقبول فائق الاحترام،،،

شركة الشرق الأوسط القابضة



الشرق الأوسط  
القابضة



**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Amman – The Hashemite Kingdom of Jordan**  
**Interim Condensed Consolidated Financial Statements**  
**(Unaudited)**  
**and Independent Auditor's Review Report**  
**For the Six Months Ended June 30, 2026**

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Amman – The Hashemite Kingdom of Jordan**  
**Interim Condensed Consolidated Financial Statements (Unaudited)**  
**and Independent Auditor's Review Report**  
**For the Six Months Ended June 30, 2026**

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**Table of Contents**

|                                                                                                                                        | <b><u>Page</u></b> |
|----------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Independent Auditor's Review Report                                                                                                    | 1                  |
| Interim Condensed Consolidated Statement of Financial Position (Unaudited)<br>As of June 30, 2026                                      | 2                  |
| Interim Condensed Consolidated Statement of Profit or Loss (Unaudited)<br>For the three and six months Ended June 30, 2026             | 3                  |
| Interim Condensed Consolidated Statement of Other Comprehensive Income (Unaudited)<br>For the three and six months Ended June 30, 2026 | 4                  |
| Interim Condensed Consolidated Statement of Changes in Shareholders' Equity (Unaudited)<br>For the six months Ended June 30, 2026      | 5                  |
| Interim Condensed Consolidated Statement of Cash Flows (Unaudited)<br>For the six months Ended June 30, 2026                           | 6                  |
| Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)<br>For the six months Ended June 30, 2026                 | 7-18               |

## Independent Auditor's Review Report

**To, The Shareholders**  
**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Amman - The Hashemite Kingdom of Jordan**

### Introduction

We have reviewed the accompanying interim condensed consolidated statement of financial position of **Middle East Holding Company ("the Company")** as of June 30, 2026 and the related interim condensed consolidated statements of profit or loss, other comprehensive income for the three and six-months period Ended June 30, 2026 and the related interim condensed consolidated statement of changes in shareholders' equity, and cash flows for the six months period then ended and a summary of significant accounting policies and other explanatory notes.

The management is responsible for the preparation and fair presentation of these interim condensed consolidated financial statements in accordance with International Accounting Standard ("IAS") 34, "Interim Financial Reporting" as endorsed in The Hashemite Kingdom of Jordan. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements 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,' adopted in the Hashemite Kingdom of Jordan. 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.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements for the period Ended June 30, 2026 are not prepared in all material respects, in accordance with IAS (34) "Interim Financial Reporting".

### Other matter

The subsidiary, Middle East Insurance Company, has not yet obtained the approval of the Central Bank of Jordan on its financial statements as of December 31, 2025.

The partner in charge of the audit resulting in this auditor's report was Hasan Amin Othman; license number 674.

Date: July 30, 2026  
Amman - Jordan



**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Interim Condensed Consolidated Statement of Financial Position (Unaudited)**  
**As of June 30, 2026**  
(Jordanian Dinar)

|                                                                    | <b>Note</b> | <b>June 30, 2026<br/>(Unaudited)</b> | <b>December 31, 2025<br/>(Audited)</b> |
|--------------------------------------------------------------------|-------------|--------------------------------------|----------------------------------------|
| <b><u>Assets</u></b>                                               |             |                                      |                                        |
| Deposits at banks, net                                             | 6           | 16,900,000                           | 22,254,427                             |
| Financial assets at fair value through profit or loss              | 7           | 9,974,027                            | 9,472,015                              |
| Financial assets at fair value through other comprehensive income  | 8           | 18,081,516                           | 17,369,668                             |
| Financial assets at amortized cost                                 | 9           | 13,438,724                           | 10,456,724                             |
| Investments in associates                                          | 10          | 763,813                              | 423,013                                |
| Investment properties                                              | 11          | 21,543,411                           | 21,458,670                             |
| Right-of-use assets                                                |             | 95,366                               | 116,597                                |
| <b>Total Investments</b>                                           |             | <b>80,796,857</b>                    | <b>81,551,114</b>                      |
| Cash on hands and at banks                                         |             | 1,846,639                            | 4,234,532                              |
| Reinsurance contract assets (Premium Allocation Approach)          | 13          | 23,459,071                           | 26,709,819                             |
| Reinsurance contract assets (General Measurement Model)            |             | 81,216                               | 60,603                                 |
| Property and equipment, net                                        |             | 3,656,214                            | 4,335,379                              |
| Other assets                                                       |             | 2,220,900                            | 1,587,341                              |
| <b>Total Assets</b>                                                |             | <b>112,060,897</b>                   | <b>118,478,788</b>                     |
| <b><u>Liabilities and Shareholder's Equity</u></b>                 |             |                                      |                                        |
| <b><u>Liabilities:</u></b>                                         |             |                                      |                                        |
| Insurance contract liabilities-net (General Measurement Model)     |             | 3,884,672                            | 4,350,029                              |
| Insurance contract liabilities-net (Premium Allocation Approach)   | 12          | 53,535,606                           | 65,039,600                             |
| <b>Total insurance contract liabilities</b>                        |             | <b>57,420,278</b>                    | <b>69,389,629</b>                      |
| Loans                                                              |             | 1,394,117                            | 875,817                                |
| Accrued expenses                                                   |             | 166,123                              | 202,939                                |
| Other provisions                                                   |             | -                                    | 27,751                                 |
| Provision for income tax                                           |             | 207,437                              | 1,004,951                              |
| Deferred tax liabilities                                           |             | 1,465,122                            | 1,326,191                              |
| Lease Liabilities                                                  |             | 24,986                               | 65,971                                 |
| Other liabilities                                                  |             | 3,310,121                            | 3,146,668                              |
| <b>Total insurance contracts liabilities and other liabilities</b> |             | <b>63,988,184</b>                    | <b>76,039,917</b>                      |
| <b><u>Equity:</u></b>                                              |             |                                      |                                        |
| Authorized and paid-up share capital                               |             | 17,038,971                           | 17,038,971                             |
| Statutory reserve                                                  |             | 500,187                              | 500,187                                |
| Accumulated change in fair value                                   |             | 1,515,894                            | 1,121,569                              |
| Impact of acquisition of a subsidiary under joint control          |             | 16,396,931                           | 16,396,931                             |
| Retained earnings                                                  |             | 11,876,201                           | 6,725,051                              |
| Total equity attributable to the owners of the company             |             | 47,328,184                           | 41,782,709                             |
| Non- controlling interests' equity                                 |             | 744,529                              | 656,162                                |
| <b>Total Equity</b>                                                |             | <b>48,072,713</b>                    | <b>42,438,871</b>                      |
| <b>Total liabilities and Equity</b>                                |             | <b>112,060,897</b>                   | <b>118,478,788</b>                     |

The accompanying notes 1 to 17 form an integral part of these condensed consolidated interim financial statements

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Interim Condensed Consolidated Statement of Profit or Loss (Unaudited)**  
**For the three and six months ended June 30, 2026**  
(Jordanian Dinar)

|                                                                            | Note | For the three-month period<br>from April 1 to June 30 |                    | For the six-month period from<br>January 1 to June 30 |                    |
|----------------------------------------------------------------------------|------|-------------------------------------------------------|--------------------|-------------------------------------------------------|--------------------|
|                                                                            |      | 2026                                                  | 2025               | 2026                                                  | 2025               |
|                                                                            |      | (Unaudited)                                           | (Unaudited)        | (Unaudited)                                           | (Unaudited)        |
| <b>Revenues:</b>                                                           |      |                                                       |                    |                                                       |                    |
| Insurance contract revenues                                                | 14   | 13,568,413                                            | 16,717,007         | 29,591,342                                            | 32,568,282         |
| Insurance contract expenses                                                | 15   | (11,089,847)                                          | (14,447,522)       | (20,684,549)                                          | (25,100,069)       |
| <b>Insurance contract operations results</b>                               |      | <b>2,478,566</b>                                      | <b>2,269,485</b>   | <b>8,906,793</b>                                      | <b>7,468,213</b>   |
| Reinsurance contracts expenses                                             | 17   | (6,265,974)                                           | (6,756,691)        | (13,681,478)                                          | (14,414,591)       |
| Reinsurance contracts revenues                                             | 16   | 4,723,449                                             | 5,020,111          | 6,741,331                                             | 8,079,947          |
| <b>Reinsurance contract operations result</b>                              |      | <b>(1,542,525)</b>                                    | <b>(1,736,580)</b> | <b>(6,940,147)</b>                                    | <b>(6,334,644)</b> |
| <b>Net insurance operations results</b>                                    |      | <b>936,041</b>                                        | <b>532,905</b>     | <b>1,966,646</b>                                      | <b>1,133,569</b>   |
| Finance revenues –insurance contracts                                      |      | (365,404)                                             | 40,984             | (327,328)                                             | 91,575             |
| Finance expenses - insurance contracts                                     |      | 115,542                                               | (7,524)            | 818                                                   | (20,066)           |
| <b>Net financing results of insurance operations</b>                       |      | <b>(249,862)</b>                                      | <b>33,460</b>      | <b>(326,510)</b>                                      | <b>71,509</b>      |
| Interest income                                                            |      | 305,194                                               | 330,657            | 867,288                                               | 674,943            |
| Net profit from financial assets and investments                           |      | 3,667,662                                             | 1,810,769          | 3,418,902                                             | 2,493,651          |
| Other income                                                               |      | 204,211                                               | 2,001              | 239,201                                               | 4,694              |
| <b>Net insurance and investment results (Total revenues)</b>               |      | <b>4,863,246</b>                                      | <b>2,709,792</b>   | <b>6,165,527</b>                                      | <b>4,378,366</b>   |
| <b>Compensation, losses and expenses</b>                                   |      |                                                       |                    |                                                       |                    |
| Salaries, wages and employee benefits                                      |      | (69,578)                                              | (40,039)           | (419,342)                                             | (201,218)          |
| General and administrative expenses                                        |      | (145,711)                                             | (179)              | (145,711)                                             | (220,381)          |
| Depreciation and amortization                                              |      | 28,328                                                | 37,801             | -                                                     | -                  |
| Depreciation of investment properties                                      |      | (59,265)                                              | (92,195)           | (120,435)                                             | (180,898)          |
| Depreciation of right of use assets                                        |      | (11,514)                                              | (11,514)           | (21,231)                                              | (21,231)           |
| Provision for end of service losses                                        |      | -                                                     | 11,020             | -                                                     | -                  |
| Other expenses                                                             |      | (213,050)                                             | (61,748)           | (213,050)                                             | (61,748)           |
| <b>Total expenses</b>                                                      |      | <b>(470,790)</b>                                      | <b>(156,854)</b>   | <b>(919,769)</b>                                      | <b>(685,476)</b>   |
| <b>Profit for the period before tax</b>                                    |      | <b>4,392,456</b>                                      | <b>2,552,938</b>   | <b>5,245,758</b>                                      | <b>3,692,890</b>   |
| Income tax                                                                 |      | 20,927                                                | (525,610)          | -                                                     | (706,390)          |
| National contribution fees                                                 |      | (6,241)                                               | (26,474)           | (6,241)                                               | (26,474)           |
| <b>Profit for the period</b>                                               |      | <b>4,407,142</b>                                      | <b>2,000,854</b>   | <b>5,239,517</b>                                      | <b>2,960,026</b>   |
| <b>Attributable to:</b>                                                    |      |                                                       |                    |                                                       |                    |
| <b>Shareholders</b>                                                        |      | <b>4,333,595</b>                                      | <b>1,938,302</b>   | <b>5,151,150</b>                                      | <b>2,881,744</b>   |
| Non-controlling interests                                                  |      | 73,547                                                | 62,552             | 88,367                                                | 78,282             |
| <b>Basic and diluted earnings per share from net profit for the period</b> |      | <b>0.258</b>                                          | <b>0.114</b>       | <b>0.307</b>                                          | <b>0.17</b>        |

The accompanying notes 1 to 17 form an integral part of these condensed consolidated interim financial statements

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Interim Condensed Consolidated Statement of Other Comprehensive Income (Unaudited)**  
**For the three and six months period ended June 30,2026**  
(Jordanian Dinar)

|                                                                                                                                                                              | <b>For the three-months period<br/>from April 1 to June 30</b> |                    | <b>For the six-months period from<br/>January 1 to June 30</b> |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------------|----------------------------------------------------------------|--------------------|
|                                                                                                                                                                              | <b>2026</b>                                                    | <b>2025</b>        | <b>2026</b>                                                    | <b>2025</b>        |
|                                                                                                                                                                              | <b>(Unaudited)</b>                                             | <b>(Unaudited)</b> | <b>(Unaudited)</b>                                             | <b>(Unaudited)</b> |
| Profit for the period                                                                                                                                                        | <u>4,407,142</u>                                               | <u>2,000,854</u>   | <u>5,239,517</u>                                               | <u>2,960,026</u>   |
| <b>Add: Other comprehensive income items which<br/>will not be reclassified to profit or loss and the company's share of the<br/>subsidiary's other comprehensive income</b> |                                                                |                    |                                                                |                    |
| Changes in fair value of financial assets at fair value through other<br>comprehensive income                                                                                | -                                                              | -                  | -                                                              | -                  |
| The company's share of the other comprehensive income of a subsidiary                                                                                                        | <u>736,779</u>                                                 | <u>1,199,236</u>   | <u>394,325</u>                                                 | <u>1,661,407</u>   |
| <b>Total other comprehensive income items after tax which will not be<br/>classified to profit and loss in subsequent periods</b>                                            | <u>736,779</u>                                                 | <u>1,199,236</u>   | <u>394,325</u>                                                 | <u>1,661,407</u>   |
| <b>Total comprehensive income for the period</b>                                                                                                                             | <u>5,143,921</u>                                               | <u>3,200,090</u>   | <u>5,633,842</u>                                               | <u>4,621,433</u>   |
| <b>Attributable to:</b>                                                                                                                                                      |                                                                |                    |                                                                |                    |
| <b>Shareholders</b>                                                                                                                                                          | <u>5,070,375</u>                                               | <u>3,147,398</u>   | <u>5,545,475</u>                                               | <u>4,543,151</u>   |
| <b>Non-controlling interest</b>                                                                                                                                              | <u>73,546</u>                                                  | <u>52,692</u>      | <u>88,367</u>                                                  | <u>78,282</u>      |
|                                                                                                                                                                              | <u>5,143,921</u>                                               | <u>3,200,090</u>   | <u>5,633,842</u>                                               | <u>4,621,433</u>   |

The accompanying notes 1 to 17 form an integral part of these condensed consolidated interim financial statements

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Interim Condensed Consolidated Statement of Changes in Shareholders' Equity (Unaudited)**  
**For the six months period ended June 30,2026**  
(Jordanian Dinar)

|                                                      | <b>Paid up<br/>Capital</b> | <b>Statutory<br/>Reserve</b> | <b>Fair<br/>Value<br/>reserve</b> | <b>Impact of<br/>acquisition<br/>subsidiary<br/>under joint<br/>control</b> | <b>Retained<br/>earnings /<br/>(accumulated<br/>losses)</b> | <b>Total</b>      | <b>Non-<br/>controlling<br/>interest'<br/>equity</b> | <b>Total<br/>Equity</b> |
|------------------------------------------------------|----------------------------|------------------------------|-----------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------|-------------------|------------------------------------------------------|-------------------------|
| <b><u>For the six months ended June 30, 2025</u></b> |                            |                              |                                   |                                                                             |                                                             |                   |                                                      |                         |
| Balance as of December 31,2024 (audited)             | 17,038,971                 | 140,987                      | (909,364)                         | 16,396,931                                                                  | 3,140,278                                                   | 35,807,803        | 592,333                                              | 36,400,136              |
| Total comprehensive income for the period            | -                          | -                            | <b>1,661,407</b>                  | -                                                                           | <b>2,881,744</b>                                            | <b>4,543,151</b>  | <b>78,282</b>                                        | <b>4,621,433</b>        |
| <b>Balance as of June 30, 2025 (unaudited)</b>       | <b>17,038,971</b>          | <b>140,987</b>               | <b>752,043</b>                    | <b>16,396,931</b>                                                           | <b>6,022,022</b>                                            | <b>40,350,954</b> | <b>670,615</b>                                       | <b>41,021,569</b>       |
| <b><u>For the six months Ended June 30, 2026</u></b> |                            |                              |                                   |                                                                             |                                                             |                   |                                                      |                         |
| Balance as of December 31, 2025 (audited)            | 17,038,971                 | 500,187                      | 1,121,569                         | 16,396,931                                                                  | 6,725,051                                                   | 41,782,709        | 656,162                                              | 42,438,871              |
| Total comprehensive income for the period            | -                          | -                            | <b>394,325</b>                    | -                                                                           | <b>5,151,150</b>                                            | <b>5,545,475</b>  | <b>88,367</b>                                        | <b>5,633,842</b>        |
| <b>Balance as of June 30, 2026 (unaudited)</b>       | <b>17,038,971</b>          | <b>500,187</b>               | <b>1,515,894</b>                  | <b>16,396,931</b>                                                           | <b>11,876,201</b>                                           | <b>47,328,184</b> | <b>744,529</b>                                       | <b>48,072,713</b>       |

The accompanying notes 1 to 17 form an integral part of these condensed consolidated interim financial statements



**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Interim Condensed Consolidated Statement of Cash Flows (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

|                                                                                                                    | For the six<br>months Ended<br>June 30, 2026<br>(Unaudited) | For the six<br>months ended<br>June 30, 2025<br>(Unaudited) |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| <b>Cash Flows from Operating Activities</b>                                                                        |                                                             |                                                             |
| Profit for the period before tax                                                                                   | 5,245,758                                                   | 3,692,890                                                   |
| <b>Adjustments to reconcile net profit before income tax to net cash flow generated from operating activities:</b> |                                                             |                                                             |
| Depreciation and amortization                                                                                      | 200,475                                                     | 180,898                                                     |
| Net change in fair value of financial assets at fair value through income statement                                | (502,012)                                                   | (2,493,651)                                                 |
| Interest income                                                                                                    | (867,288)                                                   | (674,943)                                                   |
| Gains on disposal of investment property                                                                           | (1,382,465)                                                 | -                                                           |
| <b>Cash flows generated by operation activities before change in working capital items</b>                         | <b>2,694,468</b>                                            | <b>705,194</b>                                              |
| <b>Changes in working capital items:</b>                                                                           |                                                             |                                                             |
| Reinsurance contract assets (Premium Allocation Approach)                                                          | 3,250,748                                                   | (3,398,579)                                                 |
| Reinsurance contract assets (General Measurement Model)                                                            | (20,613)                                                    | 27,401                                                      |
| Other assets                                                                                                       | (633,559)                                                   | (114,802)                                                   |
| Insurance contract liabilities-net (General Measurement Model)                                                     | (465,357)                                                   | (533,233)                                                   |
| Insurance contract liabilities-net (Premium Allocation Approach)                                                   | (11,503,994)                                                | 1,076,681                                                   |
| Accrued expenses                                                                                                   | (36,816)                                                    | 99,490                                                      |
| Other liabilities and miscellaneous provisions                                                                     | 268,392                                                     | (996,997)                                                   |
| <b>Net cash (used in) operating activities before income tax paid</b>                                              | <b>(6,446,731)</b>                                          | <b>(3,134,845)</b>                                          |
| income Tax Paid                                                                                                    | (797,514)                                                   | (16,647)                                                    |
| <b>Net cash flows (used in) operating activities</b>                                                               | <b>(7,244,245)</b>                                          | <b>(3,151,492)</b>                                          |
| <b>Cash Flows from Investing Activities</b>                                                                        |                                                             |                                                             |
| Deposits at banks                                                                                                  | 5,354,427                                                   | 1,314,792                                                   |
| Property and equipment-net                                                                                         | (8,954)                                                     | 49,461                                                      |
| Financial assets at fair value through other comprehensive income                                                  | (317,523)                                                   | -                                                           |
| Investments in associates                                                                                          | (340,800)                                                   | -                                                           |
| Financial assets at amortized cost                                                                                 | (2,982,000)                                                 | -                                                           |
| Proceeds from sale of investment properties                                                                        | 1,806,599                                                   | -                                                           |
| <b>Net cash flows generated from investing activities</b>                                                          | <b>3,511,749</b>                                            | <b>1,364,253</b>                                            |
| <b>Cash Flows from Financing Activities</b>                                                                        |                                                             |                                                             |
| Interest income                                                                                                    | 867,288                                                     | 674,943                                                     |
| Loans                                                                                                              | 518,300                                                     | 649,505                                                     |
| Lease liabilities                                                                                                  | (40,985)                                                    | -                                                           |
| <b>Net cash flow generated from financing activities</b>                                                           | <b>1,344,603</b>                                            | <b>1,324,448</b>                                            |
| Net cash generated (used) during the period                                                                        | (2,387,893)                                                 | (462,791)                                                   |
| Cash and Cash equivalent at the beginning of the period                                                            | 4,234,532                                                   | 4,395,138                                                   |
| <b>Cash and Cash equivalent at the end of the period</b>                                                           | <b>1,846,639</b>                                            | <b>3,932,347</b>                                            |

The accompanying notes 1 to 17 form an integral part of these condensed consolidated interim financial statements

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**

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**1- Legal Status and Activities**

The Middle East Holding Company, a public shareholding limited company headquartered in Amman - The Hashemite Kingdom of Jordan, was established as a Jordanian public shareholding company under No. (471) on February 29, 2020, With a capital of 500,000 dinars.

The General Authority decided, in its extraordinary meeting held on June 29, 2022, to raise the company's capital to 18,089,285 through offering shares for public issuance, and an amount of 16,538,971 dinars was issued, so that the paid-up capital becomes 17,038,971 with a nominal value of one Jordanian dinar per share.

The condensed consolidated interim financial statements were approved by the Board of Directors at its meeting held on July 30, 2026.

**2- Basis of Preparation:**

**Statement of compliance**

The interim condensed consolidated financial statements for the six months Ended June 30, 2026 have been prepared in accordance with International Accounting Standard 34 "Interim Financial Reporting", and central bank of Jordan instructions.

The interim condensed consolidated financial statements are presented in Jordanian Dinars, which is the functional and presentation currency of the Company.

The interim condensed consolidated financial statements do not include all information and explanations required in the annual financial statements prepared in accordance with International Financial Reporting Standards, and therefore should be read in conjunction with the company' financial statements for the fiscal year ending December 31,2025. In addition, the results for the Six months Ended June 30, 2026 are not necessarily indicative of the results of operations for the financial year ending December 31, 2026.

**Functional and presentation currency**

The condensed consolidated interim financial statements have been prepared on historical cost basis, except for financial assets at fair value through other comprehensive income financial assets at fair value through income statement which are measured at fair value at the date of the condensed consolidated interim financial statements.

**3-Basis of Preparation of the Financial Statements**

The financial statements of the subsidiaries are consolidated from the date company obtains control until this control ceases. The expenses and revenues of the subsidiaries are consolidated in the consolidated statement of comprehensive income from the date the company takes control of the subsidiaries, until this control cease. The condensed consolidated financial statements include the financial statements of Middle East Holding Public Shareholding Company Ltd. and the following subsidiaries (hereinafter together referred to as a group) as at June 30, 2026

| <b><u>Company's name</u></b>                 | <b><u>Legal status</u></b> | <b><u>Country's incorporation</u></b> | <b><u>Ownership %</u></b> |
|----------------------------------------------|----------------------------|---------------------------------------|---------------------------|
| Levent Gate Management Consulting Company*   | Private Shareholding       | Jordan                                | 100%                      |
| Al-Shamiya Real Estate Development Company** | Private Shareholding       | Jordan                                | 100%                      |
| Middle East Insurance Company                | Public Shareholding        | Jordan                                | 98.36%                    |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**

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**3-Basis of Preparation (continued)**

\*The Levent Gate for Management Consulting, a private shareholding company, was established with a fully paid in capital of 50,000 JD. It was registered with the Ministry of Industry and Trade on June 21, 2022 and is wholly owned by the Middle East Holding Company.

\*\*The General Authority convened and decided to amend company's name to Al-Shamiya Real Estate Development Company instead of Levent Gate for Real Estate Investments, a private shareholding company with a fully paid-up capital of 50,000 Jordanian Dinars, was registered with the Ministry of Industry and Trade on June 21, 2022. It is wholly owned by Middle East Holding.

**4- Significant Accounting Policies**

**Financial Instruments**

**Classification and Measurement**

As part of the improvements to the treatment of International Financial Reporting Standards for the years 2018-2020, the International Accounting Standards Board issued an amendment to International Financial Reporting Standard No. (9). The amendment clarifies the fees that the Company considers in assessing whether the terms of a new or modified financial liability are materially different from the terms of the original financial liability. Such fees include only those paid or received by the Borrower and Lender, including fees paid or received by the Borrower or Lender on behalf of another. The company applies the amendment to the financial liabilities that are modified or exchanged at or after the beginning of the fiscal year in which the company applies this amendment.

These amendments did not have a material impact on the interim condensed consolidated financial statements of the Company.

**Segment information**

The business segment represents a group of assets and operations that jointly provide products or services that are subject to risks and returns different from those related to other business sectors, which are measured according to the reports that were used by the management and decision makers of the company.

The geographical segment is related to providing products or services in a specific economic environment subjected to risks and returns that differ from those related to business sectors in economic environments.

**Use of Estimates**

The preparation of the condensed consolidated interim financial statements and the application of accounting policies require the company's management to make estimates and judgments that affect the amounts of financial assets and liabilities and disclose contingent liabilities. Also, these estimates and judgments also affect revenues, expenses and provisions, as well as changes in the fair value that recognized within equity. In particular, the company's management is required to make significant judgments and assumptions in estimating the amounts and timing of future cash flows. The aforementioned estimates are necessarily based on assumptions and multiple factors that have varying degrees of estimation and uncertainty, and that the actual results may differ from the estimates as a result of the changes resulting from the conditions and circumstances of those estimates in the future.

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**

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**4- Significant Accounting Policies (continued)**

**Use of Estimates (continued)**

The following are the details of the essential assumptions made by the management:

- A provision for expected credit losses is formed based on principles and assumptions approved by the company's management to estimate the provision that must be formed according to the requirements of International Financial Reporting Standard No. (9).
- The fiscal year is charged with its income tax expense in accordance with the laws and regulations.
- The management periodically reassesses the useful lives of tangible assets for the purpose of calculating annual depreciation based on the general condition of those assets and estimates of expected useful lives in the future, and the impairment loss (if any) is included in the interim condensed Consolidated income statement.
- The claims provision and technical provisions are estimated based on technical studies and in accordance with the instructions of the Central Bank of Jordan. The mathematical provision is also calculated according to actuarial studies.
- A provision is made for cases against the company based on a legal study prepared by the company's lawyer, according to which the risks likely to occur in the future are determined, and those studies are reviewed periodically.

**5- Application of international accounting standards for preparing new and amended financial reports**

**New and Revised Standards and Amendments**

**\*Amendments effective for periods beginning on or after January 1, 2026:**

- Amendments to IFRS 9 "Financial Instruments".
- Amendments to IFRS 7 " Financial Instruments Disclosures".
- Annual Improvements to IFRS Accounting Standards – Cycle 11.

**\*Standards effective for periods beginning on or after January 1, 2027:**

- IFRS 18 "Presentation and Disclosure in Financial Statements".
- IFRS 19 "Subsidiaries without Public Accountability: Disclosures".

Management anticipates that these new standards, interpretations, and amendments will be adopted in the financial statements for the period of initial application, and expects that the adoption of these new standards, interpretations, and amendments will not have a material impact on the financial statements in the period of initial application, with the exception of IFRS 18, which relates to the reclassification and restructuring of the financial statements.

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**6 - Deposits at Banks**

|                                          | <b>June 30, 2026<br/>(Unaudited)</b>       |                                                        |                                                                                   |              | <b>December 31, 2025<br/>(Audited)</b> |
|------------------------------------------|--------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------|--------------|----------------------------------------|
|                                          | <b>Deposits<br/>due within<br/>a month</b> | <b>Deposits due<br/>within one to<br/>three months</b> | <b>deposits<br/>maturing in<br/>more than three<br/>months up to<br/>one year</b> | <b>Total</b> | <b>Total</b>                           |
| <b><u>Inside Jordan</u></b>              |                                            |                                                        |                                                                                   |              |                                        |
| Capital Bank of Jordan                   | -                                          | -                                                      | 800,000                                                                           | 800,000      | 800,000                                |
| Cairo Amman Bank                         | -                                          | -                                                      | 1,500,000                                                                         | 1,500,000    | 1,500,000                              |
| Jordan Ahli Bank                         | -                                          | -                                                      | -                                                                                 | -            | 1,054,427                              |
| Jordan Commercial Bank                   | -                                          | -                                                      | 3,000,000                                                                         | 3,000,000    | 4,700,000                              |
| Union Bank for Savings and<br>Investment | -                                          | 550,000                                                | 1,500,000                                                                         | 2,050,000    | 550,000                                |
| Bank of Jordan                           | -                                          | -                                                      | 5,750,000                                                                         | 5,750,000    | 5,750,000                              |
| Investment Bank                          | -                                          | -                                                      | 2,900,000                                                                         | 2,900,000    | 5,000,000                              |
| Arab Banking Corporation (ABC)           | -                                          | 900,000                                                | -                                                                                 | 900,000      | 900,000                                |
| Jordan Kuwait Bank                       | -                                          | -                                                      | --                                                                                | -            | 2,000,000                              |
|                                          | -                                          | 1,450,000                                              | 15,450,000                                                                        | 16,900,000   | 22,254,427                             |

**7- Financial Assets at Fair Value through Profit or Loss**

|                              | <b>June 30, 2026<br/>(Unaudited)</b> | <b>December 31, 2025<br/>(Audited)</b> |
|------------------------------|--------------------------------------|----------------------------------------|
| <b><u>Inside Jordan</u></b>  |                                      |                                        |
| listed Shares                | 7,463,767                            | 7,098,178                              |
| <b>Total</b>                 | 7,463,767                            | 7,098,178                              |
| <b><u>Outside Jordan</u></b> |                                      |                                        |
| listed Shares                | 2,510,260                            | 2,373,837                              |
| <b>Total</b>                 | 2,510,260                            | 2,373,837                              |
| <b>Total</b>                 | 9,974,027                            | 9,472,015                              |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**8 - Financial Assets at Fair Value Through Other Comprehensive Income**

|                              | <b>June 30, 2026<br/>(Unaudited)</b> | <b>December 31, 2025<br/>(Audited)</b> |
|------------------------------|--------------------------------------|----------------------------------------|
| <b><u>Inside Jordan</u></b>  |                                      |                                        |
| listed Shares                | 7,218,992                            | 6,994,224                              |
| Unlisted Shares              | 1,340,708                            | 1,340,707                              |
| <b>Total</b>                 | <b>8,559,700</b>                     | <b>8,334,931</b>                       |
| <b><u>Outside Jordan</u></b> |                                      |                                        |
| listed Shares                | 5,463,118                            | 5,153,539                              |
| Unlisted Shares              | 4,058,698                            | 3,881,198                              |
| <b>Total</b>                 | <b>9,521,816</b>                     | <b>9,034,737</b>                       |
| <b>Subtotal</b>              | <b>18,081,516</b>                    | <b>17,369,668</b>                      |

**9 - Financial Assets at Amortized Cost**

|                                               | <b>June 30, 2026<br/>(Unaudited)</b> | <b>December 31, 2025<br/>(Audited)</b> |
|-----------------------------------------------|--------------------------------------|----------------------------------------|
| <b><u>Inside Jordan</u></b>                   |                                      |                                        |
| Loan Notes of Siniora Food Industries Company | 354,500                              | 354,500                                |
| Jordan Treasury Bonds                         | 13,084,224                           | 10,102,224                             |
| <b>Total</b>                                  | <b>13,438,724</b>                    | <b>10,456,724</b>                      |

**10- Investments in Associates**

Represents the investment in the associate – Infinite Solutions for Electric Vehicle Charging Company.

|                                                | <b>Ownership<br/>Percentage</b> | <b>June 30, 2026<br/>(Unaudited)</b> | <b>December 31, 2025<br/>(Audited)</b> |
|------------------------------------------------|---------------------------------|--------------------------------------|----------------------------------------|
| Balance at the Beginning of the Period / Year  | 47%                             | 423,013                              | -                                      |
| Additions                                      |                                 | 340,800                              | 423,013                                |
| <b>Balance at the End of the Period / Year</b> |                                 | <b>763,813</b>                       | <b>423,013</b>                         |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**11 - Investment Properties**

| <b>June 30, 2026 (Unaudited)</b>                                      | <b>Lands</b>      | <b>Buildings</b>  | <b>Total</b>      |
|-----------------------------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Cost</b>                                                           |                   |                   |                   |
| <b>Balance at the Beginning of the Period</b>                         | <b>12,424,049</b> | <b>14,060,011</b> | <b>26,484,060</b> |
| Transferred from property, plant and equipment to investment property | -                 | <b>629,310</b>    | <b>629,310</b>    |
| Disposals                                                             | <b>(424,134)</b>  | -                 | <b>(424,134)</b>  |
| <b>Balance at the End of the Period</b>                               | <b>11,999,915</b> | <b>14,689,321</b> | <b>26,689,236</b> |
| <b>Accumulated Depreciation</b>                                       |                   |                   |                   |
| Accumulated Depreciation at the Beginning of the Period               | -                 | <b>5,025,390</b>  | <b>5,025,390</b>  |
| Depreciation for the Period                                           | -                 | <b>120,435</b>    | <b>120,435</b>    |
| Disposals                                                             | -                 | -                 | -                 |
| <b>Accumulated Depreciation at the End of the Period</b>              | -                 | <b>5,145,825</b>  | <b>5,145,825</b>  |
| <b>Net Investment Properties at the End of the Period</b>             | <b>11,999,915</b> | <b>9,543,496</b>  | <b>21,543,411</b> |

| <b><u>December 31, 2025 (Audited)</u></b>               | <b>Land</b>       | <b>Buildings</b>  | <b>Total</b>      |
|---------------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Cost</b>                                             |                   |                   |                   |
| <b>Opening balance</b>                                  | 12,424,049        | 14,060,011        | 26,484,060        |
| Additions                                               | -                 | -                 | -                 |
| Disposal                                                | -                 | -                 | -                 |
| <b>Ending balance</b>                                   | <b>12,424,049</b> | <b>14,060,011</b> | <b>26,484,060</b> |
| <b>Accumulated depreciation:</b>                        |                   |                   |                   |
| Accumulated depreciation at the beginning of the year   | -                 | 4,745,310         | 4,745,310         |
| Depreciation for the year                               | -                 | 280,080           | 280,080           |
| Disposals                                               | -                 | -                 | -                 |
| <b>Accumulated depreciation at the end of the year</b>  | -                 | <b>5,025,390</b>  | <b>5,025,390</b>  |
| <b>Net investment properties at the end of the year</b> | <b>12,424,049</b> | <b>9,034,621</b>  | <b>21,458,670</b> |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**12- (Liabilities) / Assets Insurance Contracts (Premium Allocation Approach)**

|                                                                       | Liability for Remaining Coverage (LRC) |                             |                               |                               | Liability for Incurred Claims (LIC)      |                                          |                                          |                                       |                             |                               |
|-----------------------------------------------------------------------|----------------------------------------|-----------------------------|-------------------------------|-------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|---------------------------------------|-----------------------------|-------------------------------|
|                                                                       | June 30 2026<br>(Unaudited)            | June 30 2026<br>(Unaudited) | December 31,<br>2025(Audited) | December 31,2025<br>(Audited) | June 30 2026<br>(Unaudited)              | December 31,<br>2025(Audited)            | June 30<br>2026<br>(Unaudited)           | December 31,<br>2025(Audited)         | June 30 2026<br>(Unaudited) | December 31,<br>2025(Audited) |
|                                                                       | Excluding loss<br>component            | Loss<br>component           | Excluding loss<br>component   | Loss component                | Present value of<br>future cash<br>flows | Present value<br>of future cash<br>flows | Non-<br>financial<br>risk<br>adjustments | Non-<br>financial risk<br>adjustments | Total                       | Total                         |
| Insurance contracts liabilities-beginning                             | 3,630,967                              | 1,782,845                   | 2,235,107                     | 2,374,013                     | 57,360,766                               | 47,866,030                               | 2,265,021                                | 1,648,660                             | 65,039,600                  | 54,123,810                    |
| Insurance contracts assets-beginning                                  | -                                      | -                           | -                             | -                             | -                                        | -                                        | -                                        | -                                     | -                           | -                             |
| <b>Net Insurance Contract Liabilities (Assets) Beginning</b>          | <b>3,630,967</b>                       | <b>1,782,845</b>            | <b>2,235,107</b>              | <b>2,374,013</b>              | <b>57,360,766</b>                        | <b>47,866,030</b>                        | <b>2,265,021</b>                         | <b>1,648,660</b>                      | <b>65,039,600</b>           | <b>54,123,810</b>             |
| <b>Insurance revenue</b>                                              | <b>(29,002,989)</b>                    | -                           | (62,725,044)                  | -                             | -                                        | -                                        | -                                        | -                                     | <b>(29,002,989)</b>         | (62,725,044)                  |
| Incurred claims                                                       | -                                      | -                           | -                             | -                             | 17,557,999                               | 41,735,183                               | -                                        | -                                     | 17,557,999                  | 41,735,183                    |
| Acquisition expenses                                                  | 537,939                                | -                           | 2,099,209                     | -                             | -                                        | -                                        | -                                        | -                                     | 537,939                     | 2,099,209                     |
| Employee expenses                                                     | -                                      | -                           | -                             | -                             | 4,033,756                                | 7,504,654                                | (293,273)                                | 616,362                               | 3,740,483                   | 8,121,015                     |
| Other expenses                                                        | -                                      | -                           | -                             | -                             | -                                        | -                                        | -                                        | -                                     | -                           | -                             |
| Losses from onerous contracts and reversals of such losses            | -                                      | (1,165,905)                 | -                             | (591,168)                     | -                                        | -                                        | -                                        | -                                     | (1,165,905)                 | (591,168)                     |
| <b>Insurance contract expenses</b>                                    | <b>537,939</b>                         | <b>(1,165,905)</b>          | <b>2,099,209</b>              | <b>(591,168)</b>              | <b>21,591,755</b>                        | <b>49,239,836</b>                        | <b>(293,273)</b>                         | <b>616,362</b>                        | <b>20,670,516</b>           | <b>51,364,238</b>             |
| <b>Results of insurance operations</b>                                | <b>(28,465,050)</b>                    | -                           | (60,625,836)                  | (591,168)                     | <b>21,591,755</b>                        | <b>49,239,836</b>                        | <b>(293,273)</b>                         | <b>616,362</b>                        | <b>(8,332,473)</b>          | <b>(11,360,806)</b>           |
| Finance expenses – from insurance contracts                           | -                                      | -                           | -                             | -                             | 327,329                                  | 380,986                                  | -                                        | -                                     | 327,329                     | 380,986                       |
| Impact of exchange rate movements                                     | -                                      | -                           | -                             | -                             | -                                        | -                                        | -                                        | -                                     | -                           | -                             |
| Investment components                                                 | -                                      | -                           | -                             | -                             | -                                        | -                                        | -                                        | -                                     | -                           | -                             |
| <b>Net change – Other comprehensive income</b>                        | <b>(28,465,050)</b>                    | <b>(1,165,905)</b>          | <b>(60,625,836)</b>           | <b>(591,168)</b>              | <b>21,919,084</b>                        | <b>49,620,822</b>                        | <b>(293,273)</b>                         | <b>616,362</b>                        | <b>(8,005,144)</b>          | <b>(10,979,820)</b>           |
| Cash received from underwritten contracts                             | 23,168,483                             | -                           | 63,550,292                    | -                             | -                                        | -                                        | -                                        | -                                     | 23,168,483                  | 63,550,292                    |
| Incurred claims                                                       | -                                      | -                           | -                             | -                             | (26,463,830)                             | (40,126,085)                             | -                                        | -                                     | (26,463,830)                | (40,126,085)                  |
| Paid acquisition costs                                                | (203,502)                              | -                           | (1,528,596)                   | -                             | -                                        | -                                        | -                                        | -                                     | (203,502)                   | (1,528,596)                   |
| Other expenses                                                        | -                                      | -                           | -                             | -                             | -                                        | -                                        | -                                        | -                                     | -                           | -                             |
| <b>Total cash flows</b>                                               | <b>22,964,981</b>                      | -                           | <b>62,021,696</b>             | -                             | <b>(26,463,830)</b>                      | <b>(40,126,085)</b>                      | -                                        | -                                     | <b>(3,498,849)</b>          | <b>21,895,611</b>             |
| <b>Insurance contract liabilities – end of period</b>                 |                                        | <b>616,940</b>              | <b>3,630,967</b>              | <b>1,782,845</b>              | <b>52,816,019</b>                        | <b>57,360,767</b>                        | <b>1,971,749</b>                         | <b>2,265,021</b>                      | <b>55,404,708</b>           | <b>65,039,600</b>             |
| <b>Insurance contract assets – end of period</b>                      | <b>(1,869,102)</b>                     | -                           | -                             | -                             | -                                        | -                                        | -                                        | -                                     | <b>(1,869,102)</b>          | -                             |
| <b>Net (liabilities)/assets of insurance contracts –end of period</b> | <b>(1,869,102)</b>                     | <b>616,940</b>              | <b>3,630,967</b>              | <b>1,782,845</b>              | <b>52,816,019</b>                        | <b>57,360,767</b>                        | <b>1,971,749</b>                         | <b>2,265,021</b>                      | <b>53,535,606</b>           | <b>65,039,600</b>             |



**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**13-(Liabilities) / Assets Reinsurance Contracts Held (Premium Allocation Approach)**

|                                                                                | Liability for Remaining Coverage (LRC) |                             |                               |                               | Liability for Incurred Claims (LIC)   |                                       |                                   |                                   |                             |                               |
|--------------------------------------------------------------------------------|----------------------------------------|-----------------------------|-------------------------------|-------------------------------|---------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-------------------------------|
|                                                                                | June 30 2026<br>(Unaudited)            | June 30 2026<br>(Unaudited) | December 31,<br>2025(Audited) | December 31,<br>2025(Audited) | June 30 2026<br>(Unaudited)           | December 31,<br>2025(Audited)         | June 30 2026<br>(Unaudited)       | December 31,<br>2025(Audited)     | June 30 2026<br>(Unaudited) | December 31,<br>2025(Audited) |
|                                                                                | Excluding loss<br>component            | Loss component              | Excluding loss<br>component   | Loss component                | Present value of future<br>cash flows | Present value of future<br>cash flows | Non-financial risk<br>adjustments | Non-financial risk<br>adjustments | Total                       | Total                         |
| Reinsurance contracts liability-beginning                                      | (14,242,883)                           | -                           | (12,797,996)                  | -                             | 39,543,666                            | 29,797,156                            | 1,409,036                         | 964,618                           | 26,709,819                  | 17,963,779                    |
| Reinsurance contracts assets-beginning                                         | -                                      | -                           | -                             | -                             | -                                     | -                                     | -                                 | -                                 | -                           | -                             |
| <b>Net reinsurance contracts<br/>(liabilities)/Assets – beginning</b>          | <b>(14,242,883)</b>                    | <b>-</b>                    | <b>(12,797,996)</b>           | <b>-</b>                      | <b>39,543,666</b>                     | <b>29,797,156</b>                     | <b>1,409,036</b>                  | <b>964,618</b>                    | <b>26,709,819</b>           | <b>17,963,779</b>             |
| Reinsurance payments                                                           | (13,684,056)                           | -                           | (28,109,195)                  | -                             | -                                     | -                                     | -                                 | -                                 | (13,684,056)                | (28,109,195)                  |
| Reinsurance recoveries                                                         | -                                      | -                           | -                             | -                             | 5,676,942                             | 15,295,419                            | -                                 | -                                 | 5,676,942                   | 15,295,419                    |
| Commissions received                                                           | -                                      | -                           | -                             | -                             | 1,451,220                             | 2,906,684                             | (235,126)                         | 444,418                           | 1,216,094                   | 3,351,102                     |
| Administrative cost                                                            | -                                      | -                           | -                             | -                             | (141,720)                             | (207,359)                             | -                                 | -                                 | (141,720)                   | (207,359)                     |
| <b>Reinsurance contracts revenues</b>                                          | <b>-</b>                               | <b>-</b>                    | <b>-</b>                      | <b>-</b>                      | <b>-</b>                              | <b>-</b>                              | <b>-</b>                          | <b>-</b>                          | <b>-</b>                    | <b>-</b>                      |
| <b>Reinsurance service contracts results</b>                                   | <b>(13,684,056)</b>                    | <b>-</b>                    | <b>(28,109,195)</b>           | <b>-</b>                      | <b>6,986,442</b>                      | <b>17,994,744</b>                     | <b>(235,126)</b>                  | <b>444,418</b>                    | <b>(6,932,740)</b>          | <b>(9,670,033)</b>            |
| Finance revenue /(cost) - from<br>reinsurance contracts                        | -                                      | -                           | -                             | -                             | 818                                   | 76,044                                | -                                 | -                                 | 818                         | 76,044                        |
| The effect of movements in exchange<br>rates                                   | -                                      | -                           | -                             | -                             | -                                     | -                                     | -                                 | -                                 | -                           | -                             |
| Other changes                                                                  | -                                      | -                           | -                             | -                             | -                                     | -                                     | -                                 | -                                 | -                           | -                             |
| <b>Net change - other comprehensive<br/>income</b>                             | <b>(13,684,056)</b>                    | <b>-</b>                    | <b>(28,109,195)</b>           | <b>-</b>                      | <b>6,987,260</b>                      | <b>18,070,788</b>                     | <b>(235,126)</b>                  | <b>444,418</b>                    | <b>(6,931,922)</b>          | <b>(9,593,989)</b>            |
| Cash received from written contracts paid<br>to reinsurers                     | 18,756,832                             | -                           | 26,664,307                    | -                             | -                                     | -                                     | -                                 | -                                 | 18,756,832                  | 26,664,307                    |
| Incurred claims recovered from<br>reinsurers                                   | -                                      | -                           | -                             | -                             | -                                     | -                                     | -                                 | -                                 | -                           | -                             |
| Other recovered amounts                                                        | -                                      | -                           | -                             | -                             | (15,075,657)                          | (8,324,279)                           | -                                 | -                                 | (15,075,657)                | (8,328,347)                   |
| Recovered profit commission from<br>reinsurers                                 | -                                      | -                           | -                             | -                             | -                                     | -                                     | -                                 | -                                 | -                           | -                             |
| <b>Total cashflows</b>                                                         | <b>18,756,832</b>                      | <b>-</b>                    | <b>26,664,307</b>             | <b>-</b>                      | <b>(15,075,657)</b>                   | <b>(8,324,279)</b>                    | <b>-</b>                          | <b>--</b>                         | <b>3,681,175</b>            | <b>18,340,028</b>             |
| <b>Reinsurance contracts assets-End – of<br/>the period</b>                    | <b>(9,170,108)</b>                     | <b>-</b>                    | <b>(14,242,883)</b>           | <b>-</b>                      | <b>31,455,269</b>                     | <b>39,543,666</b>                     | <b>1,173,910</b>                  | <b>1,409,036</b>                  | <b>23,459,071</b>           | <b>26,709,819</b>             |
| <b>Reinsurance contracts liabilities-End –<br/>of the period</b>               | <b>-</b>                               | <b>-</b>                    | <b>-</b>                      | <b>-</b>                      | <b>-</b>                              | <b>-</b>                              | <b>-</b>                          | <b>-</b>                          | <b>-</b>                    | <b>--</b>                     |
| <b>Net reinsurance contracts<br/>liabilities/(Assets) – End- of the period</b> | <b>(9,170,108)</b>                     | <b>-</b>                    | <b>(14,242,883)</b>           | <b>-</b>                      | <b>31,455,269</b>                     | <b>39,543,666</b>                     | <b>1,173,910</b>                  | <b>1,409,036</b>                  | <b>23,459,071</b>           | <b>26,709,819</b>             |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**14- Insurance Contracts Revenue**

| <b>June 30, 2026 (Unaudited)</b>                                                                     | <b>Motor</b>     | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Other</b>  | <b>Life</b>      | <b>Total</b>      |
|------------------------------------------------------------------------------------------------------|------------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|---------------|------------------|-------------------|
| Insurance contracts revenue and change in insurance contracts liabilities against remaining coverage | 8,585,006        | 3,231,184                        | 157,964         | 3,723,217        | 2,135,650          | 987,289               | 6,842,657        | 28,614        | 3,085,190        | 28,776,771        |
| Change in Insurance Contract Liabilities for Remaining Coverage                                      | (47,825)         | (80,886)                         | (37)            | 328              | 295                | (308)                 | 181              | (11,167)      | 28               | (139,391)         |
| Insurance contracts issuance fees                                                                    | 8,194            | 57,957                           | 4,919           | 130,763          | 40,539             | 35,705                | 374,968          | 1,119         | 44,989           | 699,153           |
| Change in Insurance Contract Liabilities for Remaining Coverage of Issuance Fees                     | 126,908          | (11,006)                         | (1,981)         | (13,496)         | 6,895              | (9,791)               | 13,843           | (158)         | (7,042)          | 104,172           |
| Other income                                                                                         | 142,988          | 7,649                            | -               | -                | -                  | -                     | -                | -             | -                | 150,637           |
| <b>Total insurance contracts revenue</b>                                                             | <b>8,815,271</b> | <b>3,204,898</b>                 | <b>160,865</b>  | <b>3,840,812</b> | <b>2,183,379</b>   | <b>1,012,895</b>      | <b>7,231,649</b> | <b>18,408</b> | <b>3,123,165</b> | <b>29,591,342</b> |

| <b>June 30, 2025(Unaudited)</b>                                                                      | <b>Motor</b>     | <b>Marine</b>    | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Other</b>  | <b>Life</b>      | <b>Total</b>      |
|------------------------------------------------------------------------------------------------------|------------------|------------------|-----------------|------------------|--------------------|-----------------------|------------------|---------------|------------------|-------------------|
| Insurance contracts revenue and change in insurance contracts liabilities against remaining coverage | 9,217,459        | 3,798,322        | 85,080          | 6,896,585        | -                  | 766,595               | 5,695,876        | 41,072        | 5,542,943        | 32,043,932        |
| Change in Insurance Contract Liabilities for Remaining Coverage                                      | (89,796)         | (161,922)        | -               | (798)            | -                  | 3,641                 | (123,420)        | -             | (1)              | (372,296)         |
| Insurance contracts issuance fees                                                                    | 175,132          | 42,769           | 1,263           | 161,124          | -                  | 8,115                 | 275,581          | 1,708         | 47,397           | 713,089           |
| Change in Insurance Contract Liabilities for Remaining Coverage of Issuance Fees                     | (20,402)         | (3,824)          | 632             | 10,333           | -                  | 1,884                 | -                | -             | (7,260)          | (18,637)          |
| Other income                                                                                         | 172,103          | 29,704           | -               | -                | -                  | -                     | -                | -             | 387              | 202,194           |
| <b>Total insurance contracts revenue</b>                                                             | <b>9,454,496</b> | <b>3,705,049</b> | <b>86,975</b>   | <b>7,067,244</b> | <b>-</b>           | <b>780,235</b>        | <b>5,848,037</b> | <b>42,780</b> | <b>5,583,466</b> | <b>32,568,282</b> |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**15- Insurance Contracts Expenses**

| <b>June 30, 2026 (Unaudited)</b>                       | <b>Motor</b>     | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Other</b>  | <b>Life</b>      | <b>Total</b>      |
|--------------------------------------------------------|------------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|---------------|------------------|-------------------|
| Insurance claims incurred                              | 8,004,651        | 779,246                          | -               | 1,913,513        | 10,536             | 252,009               | 5,521,958        | 1,599         | 891,573          | 17,375,085        |
| Administrative expenses                                | 1,723,624        | 225,844                          | 13,257          | 379,421          | 221,887            | 75,753                | 987,299          | 32,110        | 451,690          | 4,110,885         |
| Other expenses                                         | -                | -                                | -               | -                | -                  | -                     | -                | -             | -                | -                 |
| Risk Adjustments – Non-Financial                       | (522)            | 38,439                           | -               | (336,393)        | 41                 | 8,555                 | (4,528)          | (196)         | 1,331            | (293,273)         |
| Loss component                                         | (1,230,037)      | -                                | -               | -                | -                  | -                     | 40,936           | 23,195        | -                | (1,165,906)       |
| Undistributed Expenses                                 | (8,979)          | (1,394)                          | -               | (607)            | 48                 | 67                    | (4,043)          | (30)          | 1                | (14,937)          |
| Deferred Expenses                                      | 51,937           | 230                              | (1,141)         | (13,121)         | 6,294              | (11,489)              | 22,472           | 2,261         | (29,320)         | 28,123            |
| Transferred from acquisition costs / acquisition costs | 240,176          | 50,324                           | -               | 58,291           | 1,139              | 3,979                 | 175,783          | 650           | 114,230          | 644,572           |
| <b>Total insurance contracts expenses</b>              | <b>8,780,850</b> | <b>1,092,689</b>                 | <b>12,116</b>   | <b>2,001,104</b> | <b>239,945</b>     | <b>328,874</b>        | <b>6,739,877</b> | <b>59,589</b> | <b>1,429,505</b> | <b>20,684,549</b> |

| <b>June 30, 2025 (Unaudited)</b>                       | <b>Motor</b>     | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Other</b> | <b>Life</b>      | <b>Total</b>      |
|--------------------------------------------------------|------------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|--------------|------------------|-------------------|
| Insurance claims incurred                              | 8,568,552        | (185,179)                        | -               | 3,868,046        | -                  | 457,005               | 5,233,076        | 3,804        | 2,619,347        | 20,564,651        |
| Administrative expenses                                | 719,075          | 381,609                          | 9,143           | 619,528          | -                  | 80,801                | 496,170          | -            | 370,737          | 2,677,063         |
| Other expenses                                         | 54,187           | 30,401                           | 646             | 26,169           | -                  | 9,339                 | 404,474          | 282          | 93,356           | 618,854           |
| Risk Adjustments – Non-Financial                       | 28,697           | (13,689)                         | -               | 177,080          | -                  | 28,025                | 16,928           | -            | (7,449)          | 229,592           |
| Loss component                                         | (631,714)        | -                                | -               | -                | -                  | -                     | 311,516          | -            | -                | (320,198)         |
| Undistributed Expenses                                 | 36,642           | 969                              | -               | (59)             | -                  | (60)                  | 14,451           | -            | -                | 51,943            |
| Deferred Expenses                                      | (5,851)          | (6,805)                          | (533)           | 11,184           | -                  | (5,175)               | (15,213)         | -            | (29,823)         | (52,216)          |
| Transferred from acquisition costs / acquisition costs | 354,114          | 69,973                           | -               | 25,024           | -                  | 1,022                 | 171,288          | 3,167        | 705,792          | 1,330,380         |
| <b>Total insurance contracts expenses</b>              | <b>9,123,702</b> | <b>277,279</b>                   | <b>9,256</b>    | <b>4,726,972</b> | <b>-</b>           | <b>570,957</b>        | <b>6,632,690</b> | <b>7,253</b> | <b>3,751,960</b> | <b>25,100,069</b> |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**16- Reinsurance Contracts Revenues**

| <b>June 30 2026 (Unaudited)</b>                                  | <b>Motor</b>     | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Others</b>  | <b>Group Life</b> | <b>Individual<br/>Life</b> | <b>Total</b>     |
|------------------------------------------------------------------|------------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|----------------|-------------------|----------------------------|------------------|
| Expected Claims Incurred                                         | (261,551)        | 745,620                          | -               | 1,914,424        | -                  | 245,165               | 2,195,495        | (2,000)        | 839,789           | (9,985)                    | 5,666,957        |
| Commissions Received                                             | 15,138           | 353,595                          | 63,219          | 744,447          | 86,763             | 189,896               | (1,833)          | (5)            | -                 | -                          | 1,451,219        |
| Reinsurers' share of deferred commission expenses                | 3,654            | (58,754)                         | (27,497)        | (3,588)          | (4,809)            | (50,726)              | -                | -              | -                 | -                          | (141,720)        |
| Reinsurers' share of Changes in Risk Adjustments - Non-financial | (7,285)          | 33,227                           | -               | (268,155)        | 64                 | 6,724                 | (664)            | (103)          | 1,067             | -                          | (235,125)        |
| <b>Total Reinsurance Contracts Revenues</b>                      | <b>(250,044)</b> | <b>1,073,688</b>                 | <b>35,722</b>   | <b>2,387,128</b> | <b>82,018</b>      | <b>391,059</b>        | <b>2,192,998</b> | <b>(2,109)</b> | <b>840,856</b>    | <b>(9,985)</b>             | <b>6,741,331</b> |

| <b>June 30 2025 (Unaudited)</b>                                  | <b>Motor</b>  | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Others</b> | <b>Group Life</b> | <b>Individual<br/>Life</b> | <b>Total</b>     |
|------------------------------------------------------------------|---------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|---------------|-------------------|----------------------------|------------------|
| Expected Claims Incurred                                         | 20,767        | (223,206)                        | -               | 3,865,280        | -                  | 459,005               | 1,501,677        | 376           | 1,057,591         | 34,580                     | 6,716,070        |
| Commissions Received                                             | 26,047        | 436,644                          | 32,769          | 706,849          | -                  | 37,947                | (1,417)          | (7)           | -                 | -                          | 1,238,832        |
| Reinsurers' share of deferred commission expenses                | (5,164)       | (69,238)                         | (11,213)        | 52,817           | -                  | 9,863                 | -                | -             | -                 | -                          | (22,935)         |
| Reinsurers' share of Changes in Risk Adjustments - Non-financial | (3,256)       | (12,594)                         | -               | 141,764          | -                  | 22,521                | 4,342            | -             | (4,797)           | -                          | 147,980          |
| <b>Total Reinsurance Contracts Revenues</b>                      | <b>38,394</b> | <b>131,606</b>                   | <b>21,556</b>   | <b>4,766,710</b> | <b>-</b>           | <b>529,336</b>        | <b>1,504,602</b> | <b>369</b>    | <b>1,052,794</b>  | <b>34,580</b>              | <b>8,079,947</b> |

**Middle East Holding Company**  
(Public Shareholding Limited Company)  
**Notes to the Interim Condensed Consolidated Financial Statements (Unaudited)**  
**For the six Months Ended June 30, 2026**  
(Jordanian Dinar)

**17- Reinsurance Contracts Expenses**

| <b>June 30, 2026 (Unaudited)</b>                                        | <b>Motor</b>   | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Others</b> | <b>Group life</b> | <b>Individual<br/>Life</b> | <b>Total</b>      |
|-------------------------------------------------------------------------|----------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|---------------|-------------------|----------------------------|-------------------|
| Reinsurance Contracts Premiums                                          | 143,052        | 2,571,551                        | 157,964         | 3,813,112        | 2,007,062          | 985,606               | 2,303,444        | 11,367        | 1,861,421         | (2,576)                    | 13,852,003        |
| Change in reinsurance contract liabilities versus<br>remaining coverage | (1,521)        | (243,360)                        | (37)            | 347              | 314                | (306)                 | 457              | (4,268)       | (1)               | -                          | (248,375)         |
| Excess Loss Premiums                                                    | 52,500         | 4,550                            | -               | 20,800           | -                  | -                     | -                | -             | -                 | -                          | 77,850            |
| <b>Total Reinsurance Contracts Expenses</b>                             | <b>194,031</b> | <b>2,332,741</b>                 | <b>157,927</b>  | <b>3,834,259</b> | <b>2,007,376</b>   | <b>985,300</b>        | <b>2,303,901</b> | <b>7,099</b>  | <b>1,861,420</b>  | <b>(2,576)</b>             | <b>13,681,478</b> |

| <b>June 30, 2025 (Unaudited)</b>                                        | <b>Motor</b>   | <b>Marine&amp;<br/>transport</b> | <b>Aviation</b> | <b>Fire</b>      | <b>Engineering</b> | <b>Responsibility</b> | <b>Medical</b>   | <b>Others</b> | <b>Group life</b> | <b>Individual Life</b> | <b>Total</b>      |
|-------------------------------------------------------------------------|----------------|----------------------------------|-----------------|------------------|--------------------|-----------------------|------------------|---------------|-------------------|------------------------|-------------------|
| Reinsurance Contracts Premiums                                          | 159,880        | 3,015,233                        | 85,080          | 6,850,905        | -                  | 764,863               | 1,495,725        | 9,869         | 1,872,080         | 279,863                | 14,533,498        |
| Change in reinsurance contract liabilities versus<br>remaining coverage | 1,786          | (185,534)                        | (1)             | (757)            | -                  | 3,635                 | (61,386)         | -             | -                 | -                      | (242,257)         |
| Excess Loss Premiums                                                    | 98,000         | 4,550                            | -               | 20,800           | -                  | -                     | -                | -             | -                 | -                      | 123,350           |
| <b>Total Reinsurance Contracts Expenses</b>                             | <b>259,666</b> | <b>2,834,249</b>                 | <b>85,079</b>   | <b>6,870,948</b> | <b>-</b>           | <b>768,498</b>        | <b>1,434,339</b> | <b>9,869</b>  | <b>1,872,080</b>  | <b>279,863</b>         | <b>14,414,591</b> |