JORDAN TELECOMMUNICATIONS COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
AMMAN – THE HASHEMITE KINGDOM OF JORDAN

CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2026 TOGETHER WITH THE REVIEW REPORT

JORDAN TELECOMMUNICATIONS COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION
FOR THE NINE-MONTH PERIOD
ENDED SEPTEMBER 30, 2026

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Report on the Review of the Condensed Consolidated Interim Financial Information

AM/ 20268-002-003

To the Board of Directors of
Jordan Telecommunications Company
(A Public Shareholding Limited Company)
Amman - Jordan

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of Jordan Telecommunications Company (a Public Shareholding Limited Company) as of September 30, 2026 and the related condensed consolidated interim statement of profit or loss and other comprehensive income for the three months and nine months period ended September 30, 2026, and the statements of changes in shareholder's equity and cash flows for the nine-month period then ended, and a summary of material accounting policy information and other explanatory information. Management is responsible for the preparation and fair presentation of these condensed consolidated interim financial statements in accordance with International Accounting Standard No. (34) "Interim Financial Reporting". Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of condensed consolidated 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 condensed consolidated interim financial information is not prepared in all material respects, in accordance with International Accounting Standard No. (34) relating to interim financial reporting.

Other Matters

The accompanying condensed consolidated interim financial information are a translation of the condensed consolidated interim financial information in Arabic language to which reference should be made.

Amman – Jordan
October 29, 2026

Deloitte & Touche (M.E.) – Jordan

Deloitte & Touche (M.E.)
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JORDAN TELECOMMUNICATIONS COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
(AMMAN – THE HASHEMITE KINGDOM OF JORDAN)
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

ASSETS	Note	September 30, 2026 (Reviewed)	December 31, 2025 (Audited)
		JD	JD
Non-Current Assets			
Property and equipment	6	319,394,544	309,420,998
Intangible assets	7	190,352,057	200,104,237
Contract assets	8.b	491,467	579,738
Right-of-use assets	9.a	36,782,120	38,879,866
Renewable energy assets	10	26,310,447	27,894,704
Deferred tax assets	11	1,107,561	3,779,446
Total Non-Current Assets		**574,438,196**	**580,658,989**
Current Assets			
Inventories		15,182,295	15,076,443
Trade receivables and other current assets		112,826,095	113,151,213
Balances due from telecom operators		7,266,442	4,058,046
Contract assets	8.b	2,056,350	2,152,047
Cash and short-term deposits	17	93,436,831	77,942,076
Total Current Assets		**230,768,013**	**212,379,825**
TOTAL ASSETS		**805,206,209**	**793,038,814**
SHAREHOLDERS' EQUITY AND LIABILITIES			
Shareholders' Equity			
Paid in capital	13	187,500,000	187,500,000
Statutory reserve		62,500,000	62,500,000
Retained earnings		46,814,046	55,420,771
Total Shareholders' Equity		**296,814,046**	**305,420,771**
Liabilities			
Non-Current Liabilities			
Telecommunications license payable	12	41,397,926	48,453,441
Interest bearing loans	15	62,134,050	43,989,253
Lease liabilities	9.b	34,486,675	36,551,348
Renewable energy liability	10	30,404,434	31,633,240
Employees' end of service benefits		506,711	484,599
Total Non-Current Liabilities		**168,929,796**	**161,111,881**
Current Liabilities			
Orange Money - units in circulation	14	59,723,588	48,360,572
Trade payables and other current liabilities		130,175,203	108,742,267
Balances due to telecom operators		33,683,927	28,824,044
Income tax payable	11	14,710,632	14,028,901
Telecommunications license payable	12	13,974,696	14,452,840
Current portion of interest-bearing loans	15	43,623,894	27,179,012
Due to banks	16	20,822,978	65,781,565
Lease liabilities	9.b	7,391,482	7,114,313
Renewable energy liability	10	1,777,137	1,728,235
Contract liabilities	8.c	13,578,830	10,293,461
Employees' end of service benefits		-	952
Total Current Liabilities		**339,462,367**	**326,506,162**
Total Liabilities		**508,392,163**	**487,618,043**
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		**805,206,209**	**793,038,814**

The accompanying notes constitute an integral part of these condensed consolidated interim financial information and should be read with them and with the accompanying review report.

JORDAN TELECOMMUNICATIONS COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
(AMMAN - THE HASHEMITE KINGDOM OF JORDAN)
CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
(REVIEWED NOT AUDITED)

	Note	For the three-Month Period Ended September 30,		For the Nine-Month Period Ended September 30,	
		2026	2025	2026	2025
		JD	JD	JD	JD
Net revenue	5,8.a	95,730,212	94,134,664	278,139,497	270,363,415
Direct operating cost		(34,219,932)	(33,808,564)	(102,896,335)	(94,668,025)
Gross Margin		**61,510,280**	**60,326,100**	**175,243,162**	**175,695,390**
Administrative expenses		(5,303,689)	(4,433,593)	(16,332,265)	(14,424,820)
Selling and distribution expenses		(11,256,442)	(9,975,365)	(32,218,913)	(31,678,298)
Government revenue share	12.a	(2,230,000)	(2,225,000)	(6,295,000)	(6,355,000)
Business support fees and brand fees		(2,306,974)	(2,228,035)	(6,778,590)	(6,794,691)
Expected credit losses		(894,949)	(3,900,020)	(1,941,026)	(6,020,296)
Depreciation of property and equipment	6	(15,435,630)	(15,344,247)	(45,341,525)	(45,172,733)
Amortization of intangible assets	7	(3,879,055)	(4,095,505)	(11,748,778)	(12,465,910)
Depreciation of right-of-use assets	9.a	(1,987,728)	(2,036,764)	(5,955,782)	(6,095,957)
Depreciation of renewable energy assets	10	(528,086)	(528,086)	(1,584,257)	(1,584,257)
Operating Profit		**17,687,727**	**15,559,485**	**47,047,026**	**45,103,428**
Net foreign currency exchange differences		59,581	6,283	588,816	820,285
Leases interest expense	9.b	(646,305)	(753,495)	(1,963,524)	(2,047,843)
Finance cost on renewable energy assets	10	(742,457)	(772,282)	(1,697,910)	(1,813,935)
Finance costs on Banks's loans		(2,214,277)	(2,368,468)	(6,809,667)	(7,293,098)
Finance cost of telecommunications license	12.d	(660,445)	(647,341)	(1,947,219)	(1,904,634)
Finance income		1,220,378	1,127,907	3,223,272	2,972,970
Gain on sale of property and equipment	6	2,265,428	441,393	6,138,249	1,681,291
Other Income		-	2,837,353	-	2,837,353
Profit before Income Tax		**16,969,630**	**15,430,835**	**44,579,043**	**40,355,817**
Income tax expense	11	(4,552,555)	(4,797,068)	(11,935,768)	(12,136,297)
Profit for the Period		**12,417,075**	**10,633,767**	**32,643,275**	**28,219,520**
Other comprehensive income		-	-	-	-
Total Comprehensive Income for the Period		**12,417,075**	**10,633,767**	**32,643,275**	**28,219,520**
Earnings per share		**JD/Fils**	**JD/Fils**	**JD/Fils**	**JD/Fils**
Basic and diluted earnings per share	18	**0.066**	**0.057**	**0.174**	**0.151**

The accompanying notes constitute an integral part of these condensed consolidated interim financial information and should be read with them and with the accompanying review report.

JORDAN TELECOMMUNICATIONS COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
(AMMAN - THE HASHEMITE KINGDOM OF JORDAN)
CONDENSED CONSOLIDATED INTERIM STATEMENT
OF CHANGES IN SHAREHOLDER'S EQUITY
(REVIEWED NOT AUDITED)

	Note	Share Capital	Statutory Reserve	Retained Earnings	Total Shareholders' Equity
For the Nine Months Period Ended September 30, 2026		**JD**	**JD**	**JD**	**JD**
Balance beginning of the period		187,500,000	62,500,000	55,420,771	305,420,771
Total comprehensive income		-	-	32,643,275	32,643,275
Dividends	20	-	-	(41,250,000)	(41,250,000)
Balance - End of the Period (Reviewed not Audited)		**187,500,000**	**62,500,000**	**46,814,046**	**296,814,046**
For the Nine Months Period Ended September 30, 2025					
Balance beginning of the period		187,500,000	62,500,000	54,970,185	304,970,185
Total comprehensive income		-	-	28,219,520	28,219,520
Dividends	20	-	-	(41,250,000)	(41,250,000)
Balance - End of the Period (Reviewed not Audited)		**187,500,000**	**62,500,000**	**41,939,705**	**291,939,705**

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JORDAN TELECOMMUNICATIONS COMPANY
(A PUBLIC SHAREHOLDING LIMITED COMPANY)
(AMMAN - THE HASHEMITE KINGDOM OF JORDAN)
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS
(REVIEWED NOT AUDITED)

	Note	For the Nine-Month Period Ended September 30, 2026	2025
Cash Flows from Operating Activities		**JD**	**JD**
Profit for the period before income tax		44,579,043	40,355,817
Adjustments for:			
Finance costs on Banks's loans		6,809,667	7,293,098
Finance cost of telecommunications license	12.d	1,947,219	1,904,634
Finance income		(3,223,272)	(2,972,970)
Leases interest expense	9.b	1,963,524	2,047,843
Finance cost on renewable energy assets	10	1,697,910	1,813,935
Provision for expected credit losses		1,941,026	6,020,296
Depreciation of property and equipment	6	45,341,525	45,172,733
Amortization of intangible assets	7	11,748,778	12,465,910
Depreciation of right-of-use assets	9.a	5,955,782	6,095,957
Depreciation of renewable energy assets	10	1,584,257	1,584,257
Employees' end of service benefits		30,389	35,340
Other income		-	(2,837,353)
(Gain) from sale of property and equipment	6	(6,138,249)	(1,681,291)
Cash Flows Generated from Operations before Changes in Working Capital		**114,237,599**	**117,298,206**
Decrease (increase) in assets:			
Contract assets		183,968	258,217
Inventories		(9,001,260)	(8,580,539)
Trade receivables and other current assets		1,083,420	(17,958,604)
Balances due from telecom operators		(3,208,396)	(4,096,764)
(Decrease) increase in liabilities:			
Trade payables and other current liabilities		1,762,360	10,776,869
Balances due to telecom operators		4,859,883	(3,425,168)
Contract liabilities		3,285,369	4,075,891
Employees' end of service paid		(9,229)	(16,771)
Cash Flow Generated from Operating Activities Before Income Tax Paid		**113,193,714**	**98,331,337**
Income tax paid	11	(8,582,152)	(14,852,912)
Net Cash Flows from Operating Activities		**104,611,562**	**83,478,425**
Cash Flows from Investing Activities			
(Purchases) of property and equipment	6	(47,001,516)	(42,052,627)
(Purchases) of intangible assets	7	(1,996,598)	(5,257,067)
Proceeds from sale of property and equipment		6,720,102	1,728,382
Finance income received		3,195,829	2,911,835
Net Cash Flows (used in) Investing Activities		**(39,082,183)**	**(42,669,477)**
Cash Flows from Financing Activities			
Proceeds of long-term interest-bearing loans		40,000,000	-
Repayment of interest-bearing loan		(5,410,321)	(312,487)
Payments on capital reduction		(4,944)	(26,787)
Finance costs paid		(6,809,667)	(7,293,098)
Dividends paid	20	(25,388,076)	(19,496,821)
Payments of lease liabilities	9.b	(5,645,540)	(5,875,954)
Payments of lease liabilities interest	9.b	(1,963,524)	(2,047,843)
Payments of renewable energy liability	10	(2,877,814)	(2,973,663)
Payments of finance cost from telecommunication licenses	12	(8,339,166)	(7,939,166)
Cash received (paid) from restricted grants		419,906	(105,155)
Net Cash Flows (used in) Financing Activities		**(16,019,146)**	**(46,070,974)**
Net Increase (Decrease) in Cash		49,510,233	(5,262,026)
Cash and cash equivalent - beginning of the period (Deficit)		(36,985,648)	(27,673,561)
Cash and Cash Equivalent - End of the period	17	**12,524,585**	**(32,935,587)**

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JORDAN TELECOMMUNICATIONS COMPANY
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NOTES TO THE CONDENSED CONSOLIDATED
INTERIM FINANCIAL INFORMATION

1. Incorporation and Activities

Jordan Telecommunications Company (Jordan Telecom) (the "Company") was established as a Public Shareholding Company on October 8, 1996, and adopted the Orange brand in 2007. The Company's authorized and paid in capital amounted to JD 187,500,000 divided into 187,500,000 shares. The condensed consolidated interim financial information of the Company as of September 30, 2026, comprise the Company and its subsidiaries (collectively referred to as the "Group").

The principal activities of the Group comprise introduction of a variety of telecommunication, internet, data and mobile payment services. These services include among other services fixed line services, prepaid, and postpaid mobile services, ADSL, fiber optics internet services, mobile payment services and establishing non-profitable academic centers and initiatives.

The Company is 51% owned by The Joint Investments Telecommunications Company (JIT CO.) a fully owned subsidiary of Orange Group (France).

The head office of the Group is located in Abdali, the Boulevard, Amman - Jordan.

The condensed consolidated interim financial information of the Group for the nine months ended September 30, 2026, were authorized for issue in accordance with the Board of Directors' resolution on October 29, 2026.

2. Basis of Preparation

The accompanying condensed consolidated interim financial information have been prepared in accordance with International Accounting Standard (IAS) 34 relating to Interim Financial Reporting.

The condensed consolidated interim financial information is stated in Jordanian Dinar.

The condensed consolidated interim financial information has been prepared on the historical cost basis.

The accompanying condensed consolidated interim financial information do not include all the information and disclosures required for the annual financial statements, which are prepared in accordance with the International Financial Reporting Standards ("IFRS Accounting Standards") and should be read with the annual report of the Group as of December 31, 2025. In addition, the results of the Group's operations for the nine-month period ended September 30, 2026, do not necessarily represent indications of the expected results for the year ending December 31, 2026. The Group did not deduct any statutory reserves from the profit of the nine-month period ended September 30, 2026, in accordance with the Companies Laws and Regulations issued, as these financial statements are interim information, and the deductions are made at the end of the fiscal year.

The Group applies the going concern basis in the preparation of the condensed consolidated interim financial information based on reasonable assumptions and expectations.

The condensed consolidated interim financial information comprises the financial information of Jordan Telecom and its wholly owned subsidiaries, which are all incorporated in Jordan are as follows:

Name of subsidiary	Principal activity	Capital	Shareholding percentage
		JD	%
Petra Jordanian Mobile Telecommunications	GSM Operator	70,000,000	100%
Jordan Data Communications	Internet service provider (ISP)	750,000	100%
Dimension Company for Digital Development of Data	Development of Renewable Energy Projects	220,000	100%*
Petra Mobile Payment Services Company	Electronic Payment Services through Mobile Phone	5,000,000	100%**
Future Pioneers for Development and Initiatives	Orange Foundation	90,000	100%**
Jordan Forefront for Electronic Commerce	Distribution	100,000	100%***

* Jordan Telecommunications owns 51% of the shares of Dimension Company for Digital Development of Data and the remaining 49% of the shares are owned by Petra Jordanian Mobile Telecommunications Company (wholly owned subsidiary).

** Wholly owned subsidiaries of Petra Jordanian Mobile Telecommunications.

*** Wholly owned subsidiary of Jordan Data Communications established on December 20, 2023.

3. Summary of Material Accounting Policy Information

The accounting policies used in the preparation of the condensed consolidated interim financial information for the period ended on September 30, 2026, are consistent with those used in the preparation of the annual consolidated financial statements for the year ended December 31, 2025. However, the Group has adopted the following amendments and interpretations that apply for the first time in 2026 and have not materially affected the amounts and disclosures in the condensed consolidated interim financial information for the period and prior years, which may have an impact on the accounting treatment of future transactions and arrangements:

New and Amended Accounting Standards Effective for the Current Period

- Amendments to IFRS 9 and IFRS 7 regarding the classification and measurement of financial instruments.
- Amendments to IFRS 9 and IFRS 7 regarding power purchase arrangements.
- Annual Improvements to IFRS Accounting Standards — Volume 11.
- Disclosures about Uncertainties in the Financial Statements (Illustrative Examples).

Issued Standards Not Yet Effective

The Group has not early-adopted the following new and amended standards that have been issued but are not yet effective. Management is currently assessing the impact of the new requirements.

New and Amended IFRS Standards	Effective for annual periods beginning on or after:
IFRS - 18 Presentation and Disclosures in Financial Statements	1 January 2027
IFRS - 19 Subsidiaries without Public Accountability	1 January 2027
Amendments to Greenhouse Gas Emissions Disclosures (Amendments to IFRS S2)	1 January 2027
Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)	1 January 2027
Amendments to the fair value option for investments in associates and joint ventures (Amendments to IAS 28)	1 January 2027
IFRS 20 — Regulatory Assets and Regulatory Liabilities	1 January 2029

These standards are not expected to have a material impact on the Group at their effective dates, except for the International Financial Reporting Standards 18 "Presentation and Disclosure in Financial Statements" (IFRS 18), which the Group continues to evaluate the impact of its adoption on the condensed consolidated interim financial statements. The major changes introduced by IFRS 18 standard include introduction of specified categories and new defined subtotals in the consolidated statement of profit or loss and other comprehensive income and consequential amendments to the consolidated statement of cash flows. Under IFRS 18, specific guidance is provided for the classification of income and expenses in newly introduced operating, Investing and financing categories. Based on the on-going evaluation of the Group, the main expected changes will be as follows:

- A new subtotal before Financing cost – profit before financing and income tax.
- Disaggregating certain profit or loss statement line items into new categories under IFRS 18.

IFRS 18 also requires disclosure of certain subtotal of income and expenses that are used in public communications outside financial statements ("management-defined performance measures" or MPMs) in a single note to the consolidated financial statements. The Group will determine the applicable MPMs based on the public communications of the Group that will be available at the time of implementing IFRS 18 for the reporting periods beginning on 1 January 2027.

4. Significant Accounting Judgments and key Sources of Uncertainty Estimates and Risk Management

The preparation of the condensed consolidated interim financial information and application of the accounting policies require the group management to make judgments, estimates, and assumptions that affect the amounts of financial assets and financial liabilities and to disclose the contingent liabilities. Moreover, these estimates and judgments affect revenue, expenses and provisions in general and the expected credit losses. In particular, the Group management requires judgments to be made to estimate the amounts and timing of future cash flows. These mentioned estimates are necessarily based on multiple hypotheses and factors with varying degrees of estimation and uncertainty. The actual results may differ from estimates due to the changes arising from the conditions and circumstances of those estimates in the future.

The management believe that the estimates used in the preparation of these condensed consolidated interim financial information are reasonable and consistent with those used in the preparation of the consolidated financial statements for the year ended December 31, 2025.

The Group's financial risk management objectives and policies are consistent with those disclosed in the audited consolidated financial statements as of December 31, 2025.

5. Segment Information

The Group's operating businesses are organized and managed separately according to the nature of the services provided, with each segment representing a strategic business unit that offers different services.

The fixed-line voice segment constructs, develops, maintains fixed telecommunication network services and provides fiber services to homes.

The mobile communications segment installs, operates and manages a cellular network in Jordan.

The data services segment provides, furnishes, installs, maintains, engineers and operates communication facilities for the provision of data network and internet access services to its customers and helping companies to be more efficient in the way they do their business on internet.

The renewable energy segment provides the Group with its need from electricity through managing the solar farms and renewable energy projects.

The mobile payments segment provides the customers with electronic wallets services which enable them to execute financial payments through their mobile phones.

The non-for-profit segment supports the local socio-economic development through academic initiatives in the areas of sustainable economic, social responsibility, environment, health, culture and science. This segment is not operating up to the date of this condensed consolidated interim financial information.
The distribution segment provide wholesale electronic, telecommunication equipment, device spare parts, retail trade of mobile phones and accessories, retail sale and wholesale of mobile phones lines in addition to e-shopping and e-trading activities.

The Group's management monitors the operating results of the operating segment separately for making decisions about performance assessment; segment performance is calculated based on operating profit or loss.

The following tables represent revenue, profit, certain asset, and liability information regarding the Group's business segments for the three and nine months ended September 30, 2026, and 2025.

For the nine-Months Period Ended September 30, 2026 (Reviewed not Audited):	Fixed-line Voice	Mobile Communications	Data Services	Renewable Energy	Payment Services	Non-for-Profit Activities	Distribution	Total
	JD	JD	JD	JD	JD	JD	JD	JD
Net revenue								
External customers	104,571,816	136,218,675	29,068,885	-	8,280,121	-	-	278,139,497
Inter-segment revenue	23,706,971	1,928,914	-	4,655,626	1,357,943	-	-	31,649,454
	128,278,787	**138,147,589**	**29,068,885**	**4,655,626**	**9,638,064**	**-**	**-**	**309,788,951**
Segment Results								
Operating profit (loss) before depreciation and amortization, Finance costs and income, net, and net foreign currency exchange differences	27,451,956	77,368,750	9,971,509	(639,076)	3,661,254	1,224	-	117,815,617
Depreciation and amortization								(64,630,342)
Finance costs and income, net								(9,195,048)
Net foreign currency exchange differences								588,816
Profit before Income Tax								**44,579,043**
Income tax expense								(11,935,768)
Profit and Comprehensive Income for the Period								**32,643,275**
Assets and Liabilities as of September 30, 2026 (Reviewed not Audited):								
Segment Assets	259,452,775	394,800,104	34,188,830	30,843,068	82,142,903	839,358	2,939,171	**805,206,209**
Segment Liabilities	208,500,451	191,886,424	11,138,931	33,512,831	62,374,554	647,035	331,937	**508,392,163**
Other Segment Information								
Property and equipment	210,170,618	104,202,874	2,998,395	2,022,657	-	-	-	**319,394,544**
Intangible assets	9,920,108	171,483,727	8,048,844	-	899,378	-	-	**190,352,057**
Renewable energy assets	-	-	-	26,310,447	-	-	-	**26,310,447**
Right-of-use assets	5,530,213	30,364,521	-	887,386	-	-	-	**36,782,120**

For the nine-Months Period Ended September 30, 2025 (Reviewed not Audited):	Fixed-line Voice	Mobile Communications	Data Services	Renewable Energy	Payment Services	Non-for-Profit Activities	Distribution	Total
	JD	JD	JD	JD	JD	JD	JD	JD
Net revenue								
External customers	106,352,101	128,133,493	30,601,836	-	5,275,985	-	-	270,363,415
Inter-segment revenue	22,959,698	1,829,069	-	4,778,884	957,075	-	-	30,524,726
	129,311,799	**129,962,562**	**30,601,836**	**4,778,884**	**6,233,060**	**-**	**-**	**300,888,141**
Segment Results								
Operating profit (loss) before depreciation and amortization, Finance costs and income, net, and net foreign currency exchange differences	29,485,565	70,717,584	12,783,219	(593,668)	2,551,263	(3,034)	-	114,940,929
Depreciation and amortization								(65,318,857)
Finance costs and income, net								(10,086,540)
Net foreign currency exchange differences								820,285
Profit before Income Tax								**40,355,817**
Income tax expense								(12,136,297)
Profit and Comprehensive Income for the Period								**28,219,520**
Assets and Liabilities as of September 30, 2025 (Reviewed not Audited):								
Segment Assets	282,654,801	390,210,706	37,147,892	31,570,539	67,726,563	928,215	3,276,758	**813,515,474**
Segment Liabilities	224,845,164	202,795,826	12,147,850	35,733,310	45,043,997	726,537	283,085	**521,575,769**
Other Segment Information								
Property and equipment	201,273,988	97,283,120	4,300,118	1,622,279	-	52,211	-	**304,531,716**
Intangible assets	11,976,614	182,313,108	8,559,772	-	484,542	-	-	**203,334,036**
Renewable energy assets	-	-	-	28,422,790	-	-	-	**28,422,790**
Right-of-use assets	7,452,410	30,827,751	-	950,771	-	-	-	**39,230,932**

6. Property and Equipment

During the nine-month period ended September 30, 2026, the Group acquired property and equipment with a total cost of JD 47,001,516 (JD 42,052,627 during the nine months period ended September 30, 2025).

The Group transferred inventory amounting to JD 8,895,408 during the nine-month period ended September 30, 2026 (JD 6,854,238 during the nine-months period ended September 30, 2025) from materials and supplies to property and equipment.

Assets at net book value of JD 581,853 were disposed by the Group during the nine-month period ended September 30, 2026 (JD 47,091 during the nine-month period ended September 30, 2025) resulting in a net gain on disposal of JD 6,138,249 (JD 1,681,291 during the nine-month period ended September 30, 2025).

The depreciation expense for the nine-months period ended September 30, 2026, is amounted to JD 45,341,525 (JD 45,172,733 during the nine-months period ended September 30, 2025).

7. Intangible Assets

During the nine-month period ended September 30, 2026, the Group acquired intangible assets with a total cost of JD 1,368,583 (JD 4,133,480 during the nine-month period ended September 30, 2025). In addition, the Group capitalized costs of employees working on software and applications developed internally is JD 628,015 for the nine-month period ended September 30, 2026 (JD 1,123,587 for the nine-month period ended September 30, 2025).

The amortization expense for the nine-month period ended September 30, 2026, is amounted to JD 11,748,778 (JD 12,465,910 during the nine-month period ended September 30, 2025).

8. Customer Contracts

a. Revenue

Revenues are presented by strategic business unit in the segment information (refer to note 5). Revenue are broken down by type of customers and product line as follows:

Voice Services

Voice services revenue is generated through incoming and outgoing calls on mobile network in addition to revenue from fixed narrowband services including roaming revenues from customers of other networks (national and international), and from network sharing.

Data Services

Data services revenue is generated from providing communication facilities for the provision of data network and internet access services on both fixed and mobile networks.

Other Services

Other services revenue represent all equipment sales (mobile phones, broadband equipment, connected objects and accessories) revenue from infrastructure services, applications services, security services, sales of equipment and mobile payment services related to the above products and services.

The details of revenue per business unit are as follows:

	For the Nine-Month Period Ended September 30, 2026 (Reviewed Not Audited)			
	Consumer Business Unit	Enterprise Business Unit	Whole Sales Business Unit	Total Revenue
	JD	JD	JD	JD
Voice services	49,805,099	20,314,452	25,497,929	95,617,480
Data services	114,879,052	14,027,086	16,174,035	145,080,173
Other services	15,510,426	18,975,107	2,956,311	37,441,844
	180,194,577	**53,316,645**	**44,628,275**	**278,139,497**

	For the Nine-Month Period Ended September 30, 2025 (Reviewed Not Audited)			
	Consumer Business Unit	Enterprise Business Unit	Whole Sales Business Unit	Total Revenue
	JD	JD	JD	JD
Voice services	46,041,804	24,845,065	23,173,416	94,060,285
Data services	110,269,310	19,293,449	8,326,307	137,889,066
Other services	14,282,598	20,785,791	3,345,675	38,414,064
	170,593,712	**64,924,305**	**34,845,398**	**270,363,415**

b. Contract Assets

Pursuant to IFRS 15 “Revenue from contracts with customers” application and due to the timing of revenue recognition that may differ from that of customer invoicing which is mainly related to the bundled offering combining the sale of equipment and other services for a fixed-period, where the equipment is invoiced at a reduced price leading to the reallocation of a portion of amounts invoiced for the other services to the supply of the equipment. The excess of the amount allocated to the equipment over the price invoiced is recognized as a contract asset.

Movement on the contract assets for the period ended is as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
As of January 1,	2,731,785	3,217,043
Additions	1,891,085	2,680,269
Released during the period / year	(2,075,053)	(3,165,528)
	2,547,817	**2,731,785**

The allocation of the short and long-term contract assets is as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Non-current portion of contract assets	491,467	579,738
Current portion of contract assets	2,056,350	2,152,047
	2,547,817	**2,731,785**

Set out below the maturities pattern of the long-term contract assets as of September 30, 2026:

	JD
2027	163,652
2028	308,662
2029	19,153
	491,467

c. Contract Liabilities

Contract liabilities represent amounts paid by customers before receiving the goods and/or services promised in the contract. This is typically the case for advances received from customers or amounts invoiced and paid for goods or services not yet transferred, such as contracts payable in advance or prepaid packages (previously recorded in deferred revenues).

9. Leases

The Group has lease contracts for various items of shops, buildings, network sites and other items used in its operations. Leases of shops and buildings generally have lease terms between 2 and 15 years, while network sites and others generally have lease terms between 2 and 20 years. The Group's obligations under its leases are secured by the lessor's title to the leased assets. Generally, the Group is restricted from assigning and subleasing the leased assets.

The Group also has certain leases of apartments for expatriate employees with lease terms of 12 months or less. The Group applies the 'short-term lease' recognition exemption for these leases.

a. Right-of-use Assets

Set out below are the carrying amounts of right-of-use assets recognized and the movements during the period/year:

	Shops and Buildings	Network Sites (Fixed and Mobile)	Others	Total
	JD	JD	JD	JD
As of January 1, 2026	5,787,835	32,914,147	177,884	38,879,866
Additions	738,093	3,038,350	81,593	3,858,036
Depreciation	(1,357,432)	(4,549,011)	(49,339)	(5,955,782)
As of September 30, 2026 (Reviewed not Audited)	**5,168,496**	**31,403,486**	**210,138**	**36,782,120**
As of January 1, 2025	5,775,859	32,838,027	178,437	38,792,323
Additions	1,795,274	6,426,351	36,000	8,257,625
Depreciation	(1,783,298)	(6,350,231)	(36,553)	(8,170,082)
As of December 31, 2025 (Audited)	**5,787,835**	**32,914,147**	**177,884**	**38,879,866**

b. Lease Liabilities

Lease liabilities related to Right of Use assets are discounted in line with the Group's policy. Liabilities are discounted at rates ranging between 6.03% - 7.80% depending on the liabilities contract terms which range between 2-20 years.

Set out below are the carrying amounts of lease liabilities and the movements during the period/year:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
As of January 1,	43,665,661	43,383,637
Additions	3,858,036	8,257,625
Interest expense	1,963,524	2,722,279
Payments	(7,609,064)	(10,697,880)
	41,878,157	**43,665,661**

The allocation of short and long-term lease liabilities was as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Current portion	7,391,482	7,114,313
Non-current portion	34,486,675	36,551,348
	41,878,157	**43,665,661**

10. Renewable Energy Assets

The net book value of the renewable energy assets and the movement on it were as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
As of January 1,	27,894,704	30,007,047
Depreciation	(1,584,257)	(2,112,343)
	26,310,447	**27,894,704**

The movements on the renewable energy liability were as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
As of January 1,	33,361,475	34,826,508
Interest expense	1,697,910	2,291,464
Payments	(2,877,814)	(3,756,497)
	32,181,571	**33,361,475**

Future payments under the finance agreement together with the present value of the payments were as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Within one year	5,701,943	4,197,710
After one year but not more than five years	16,361,692	16,493,205
More than five years	28,531,689	33,420,773
Total minimum payments	**50,595,324**	**54,111,688**
Less: amounts representing finance charges	(18,413,753)	(20,750,213)
Present value of liability	**32,181,571**	**33,361,475**

During the nine-month period ended September 30, 2026, an amount of JD 1,697,910 (September 30, 2025: JD 1,813,935) was recognized as a finance cost in the condensed consolidated interim statement of profit and loss and other comprehensive income.

The allocation for the renewable energy liabilities between current and non-current were as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Current portion	1,777,137	1,728,235
Non-current portion	30,404,434	31,633,240
	32,181,571	**33,361,475**

11. Income Tax

The provision for income tax for the nine-month period ended September 30, 2026 and 2025 were calculated in accordance with the income tax law No. (38) of 2018 which includes statutory tax rate of 24% and national contribution of 2% for the Company. The tax rate on subsidiaries ranges from 20% to 24% and national contribution ranges from 2% to 4%.

The movement on the income tax provision is as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Balance - beginning of the period/year	14,028,901	16,267,820
Income tax and national contribution charged for the year/period	9,263,883	17,795,907
Reversal of income tax provision	-	(4,420,843)
	23,292,784	**29,642,884**
Less: Income tax paid	(8,332,768)	(15,285,292)
Withholding tax on interest income	(249,384)	(328,691)
Balance – End of the Period/Year	**14,710,632**	**14,028,901**

The major components of income tax expense in the condensed consolidated interim statement of profit and loss and other comprehensive income are:

	For the Nine-Month Period Ended September 30,	
	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
	JD	JD
Current income tax charge	8,221,270	10,923,778
Social contribution fees	1,042,613	1,006,731
Deferred income tax	2,671,885	205,788
	11,935,768	**12,136,297**

Tax Status

The below table represents the tax status for the Company and its subsidiaries:

Company's Name	Final Settlements Up To
Jordan Telecommunications	2022
Petra Jordanian Mobile Telecommunications	2022
Jordan Data Communications	2022
Dimension Company for Digital Development of Data	2020
Petra Mobile Payment Services Company	2022
Future Pioneers for Development and Initiatives	2025 except for 2022
Jordan Forefront for Electronic Commerce	2025

12. Telecommunication License Payable

The details of this item are as follows:

	September 30, 2026 (Reviewed not Audited)	December, 31 2025 (Audited)
	JD	JD
Government revenue share payable – (a)	6,295,000	7,120,000
3500MHz spectrum license (b)	38,078,094	43,438,825
2600MHz spectrum license (c)	10,999,528	12,347,456
	55,372,622	**62,906,281**

The allocation of the short and long-term Telecommunications license payable was as follows:

	September 30, 2026 (Reviewed not Audited)	December, 31 2025 (Audited)
	JD	JD
Current telecommunications license payable	13,974,696	14,452,840
Non-current telecommunications license payable	41,397,926	48,453,441
	55,372,622	**62,906,281**

The maturity analysis as follows	September 30, 2026 (Reviewed not Audited)	December, 31 2025 (Audited)
	JD	JD
Within one year	13,974,696	14,452,840
After one year but not more than five years	21,805,468	26,570,420
Later than 5 years	19,592,458	21,883,021
	55,372,622	**62,906,281**

The maturity analysis of undiscounted liability as follows	September 30, 2026 (Reviewed not Audited)	December, 31 2025 (Audited)
	JD	JD
Within one year	15,034,166	15,459,166
After one year but not more than five years	26,178,332	30,967,498
Later than 5 years	33,950,000	37,900,000
	75,162,498	**84,326,664**

a. Government revenue share payable.

In accordance with the agreement signed with the Telecommunications Regulatory Commission (TRC), a percentage of certain telecommunications services revenues is payable to TRC as revenue share.

b. 3500MHz spectrum license

On August 11, 2022, the Group was granted spectrum licenses in the 3500 MHz band with total amount of JD 30 million, specifically for 5G services. This includes a substantial 100 MHz bandwidth allocation for a duration of 25 years. The License Fees are payable in seven equal annual installments of JD 5,189,166, following the government settlement signed on August 11, 2022, and effective from September 6, 2022.

For the Annual Frequency License Fees, a total amount of JD 2,000,000 will be paid per year during the license period. The Group has calculated the cash price equivalent of the deferred payments for these fees, using a discount rate of 6%, reflecting the average borrowing rate for the Group at the time of the agreement.

c. 2600MHz spectrum license

On September 9, 2023, the Group acquired a new spectrum license with a band of 2600 MHz by JD 19.5 million for 25 years and will be paid over 10 equal annual installments. The Group has calculated the cash price equivalent of the deferred payments for using a discount rate of 7.87%, which represents the average borrowing rate for the Group at the date of the agreement.

d. Finance cost of telecommunications license

Finance cost reported in the consolidated statement of profit and loss and other comprehensive income as follows:

	Reviewed not audited	
	For the Nine-Month Period Ended September 30,	
	2026	2025
	JD	JD
3500MHz spectrum license	1,345,147	1,239,766
2600MHz spectrum license	602,072	664,868
	1,947,219	**1,904,634**

13. Paid in Capital

Jordan Telecommunications Company (Jordan Telecom) authorized and paid in capital consists of 187,500,000 shares as of September 30, 2026 (December 31, 2025: 187,500,000 shares) with par value of one Jordanian Dinar each.

14. Orange Money – Units in Circulation

This account represents customers' electronic unit accounts in Petra Mobile Payment Service Company (Orange Money). Orange Money is a money transfer and payment solution through an electronic money (e-units) account that can be initiated using a valid mobile phone number.

As at September 30, 2026, customers' account balances of e-units in circulation amounted to JD 59,723,588 (December 31, 2025: JD 48,360,572).

As per the Central Bank of Jordan's requirements, the Company is required to deposit an amount that equals the e-units in circulation to restricted bank account which is monitored by the Central Bank of Jordan (Note 17).

15. Loans

This item consists of the following:

Loan	Loan Amount	Currency	Annual Interest Rate	Agreement Date	Number of Instalments	Principal and Interest Payment Terms	Grace Period	Due Date
			%				Months	
French Government Protocol	52,000,000	FRF	1.00	February 23, 1995	40	Semi-annual	126	2029
Arab Bank	30,000,000	JD	5.90%	April 30, 2024	2	Semi-annual	30	2027
Cairo Amman Bank	30,000,000	JD	5.85%	April 16, 2024	6	Semi-annual	24	2028
Proparco	15,000,000	USD	SOFR+2.50%	June 2, 2024	6	Semi-annual	24	2028
Arab Bank	20,000,000	JD	5.90%	March 17, 2026	10	Semi-annual	24	2032
Jordan Ahli bank	20,000,000	JD	5.90%	March 30, 2026	10	Semi-annual	24	2033

The amounts as of the reporting date are as follows:

	As of September 30, 2026 (Reviewed not Audited)			As of December 31, 2025 (Audited)		
Loan	Current Portion	Non – Current Portion	Total	Current Portion	Non – Current Portion	Total
	JD	JD	JD	JD	JD	JD
French Government Protocol	76,394	31,550	107,944	406,512	111,753	518,269
Arab Bank	30,000,000	-	30,000,000	15,000,000	15,000,000	30,000,000
Cairo Amman Bank	10,000,000	15,000,000	25,000,000	10,000,000	20,000,000	30,000,000
Proparco	3,547,500	7,102,500	10,650,000	1,772,500	8,877,500	10,650,000
Arab Bank	-	20,000,000	20,000,000	-	-	-
Jordan Ahli bank	-	20,000,000	20,000,000	-	-	-
	43,623,894	**62,134,050**	**105,757,944**	**27,179,012**	**43,989,253**	**71,168,265**

The amounts of annual principal maturities of non–current portion loans are as follows:

	2027	2028	2029 and after	Total
	JD	JD	JD	JD
As of September 30, 2026	1,782,058	14,562,247	45,789,748	**62,134,053**
As of December 31, 2026	28,604,665	13,569,897	1,814,691	**43,989,253**

16. Due to Banks

This item represents the utilized amount of the overdraft credit facilities granted to the Group from Jordanian commercial banks with a ceiling of JD 70 million as of September 30, 2026 (JD 89 million as of December 31, 2025). Interest rates on the credit facilities granted range from 5.90% to 7.75% during the nine-months period ended September 30, 2026 (6.40% to 8.00% during the year 2025). These overdrafts are unsecured.

17. Cash and Cash Equivalents

The cash and cash equivalents in the condensed consolidated interim statement of cash flows represent the balance of cash and short-term deposits netted by the balance of the overdrafts and restricted cash as follows:

	September 30, (Reviewed not Audited)	
	2026	2025
	JD	JD
Cash and short-term deposits	93,436,831	75,416,552
Less: Due to banks	(20,822,978)	(64,354,700)
Restricted cash / Customers accounts -E-units*	(59,723,588)	(43,108,215)
Restricted cash / Grants funds**	(365,680)	(889,224)
	12,524,585	**(32,935,587)**

Cash and short-term deposits include deposits with commercial banks in Jordan for periods that ranges between one to three months in Jordanian Dinars and US Dollars amounting to JD 92,221,125 as of September 30, 2026 (September 30, 2025: JD 75,881,254) with an effective interest rate of JD 4.26%, USD 2.02%, and EUR 0.95% respectively for the nine months period ended 30 September 2026 (For the year ended December 31, 2025: JD 5.01%, USD 2.55% and EUR 2.25% respectively).

* The balance in this account represents restricted cash relating to e-units in circulation in Petra Mobile Payment Service Company (Orange Money) in compliance with the requirements of Central Bank of Jordan's (Note 14).

** The Group obtained twelve grants (two in 2020, two in 2021, three in 2024 and five in 2025) for the purpose of providing fund to promote Jordan Telecom's innovation initiatives, including the Group's coding academy and other academic programs. The Grants are restricted as per the conditions of the contracts.

18. Earnings Per Share

This item consists of the following:

	For the Three-Month Period Ended September 30, (Reviewed not Audited)		For the Nine-Month Period Ended September 30, (Reviewed not Audited)	
	2026	2025	2026	2025
	JD	JD	JD	JD
Profit for the period (JD)	12,417,075	10,633,767	32,643,275	28,219,520
Weighted average number of shares (Share)	187,500,000	187,500,000	187,500,000	187,500,000
Basic and Diluted Earnings Per Share (JD)	**0.066**	**0.057**	**0.174**	**0.151**

19. Related Party Balances and Transactions

Related parties are shareholders, senior management of the Group, and companies of which they are principal owners. Pricing policies and terms of these transactions are approved according to the commercial practices.

Balances and transactions with related parties included in the condensed consolidated interim statement of financial positions and condensed consolidated interim statement of profit and loss and other comprehensive income, respectively, were as follows:

	September 30, 2026 (Reviewed not Audited)	December 31, 2025 (Audited)
	JD	JD
Condensed Consolidated Interim Statement of Financial Position:		
Orange Group and its subsidiaries (Shareholders)		
Amounts due from related parties	2,877,266	5,499,106
Amounts due to related parties	31,013,046	8,862,556

	For the Nine-Month Period Ended September 30, (Reviewed not Audited)	
	2026	2025
	JD	JD
Condensed Consolidated Interim Statement of Profit and Loss and Other Comprehensive Income:		
Orange Group and its subsidiaries (Shareholders)		
Business support fees and brand fees	6,778,590	6,794,691
Operating expenses	4,740,318	5,386,042
Revenues	2,327,703	3,522,150
Key management personnel		
Executives' salaries and bonus	1,126,218	942,869

20. Dividends

2026

The Generals Assembly approved in its ordinary meeting held on April 29, 2026, to distribute cash dividends of JD 0.220 per share totaling JD 41,250,000 for the year 2025.

2025

The Generals Assembly approved in its ordinary meeting held on April 30, 2025, to distribute cash dividends of JD 0.220 per share totaling JD 41,250,000 for the year 2024.

21. Contingent Liabilities

Capital Commitments

The Group enters into commitments in the ordinary course of business for major capital expenditures, primarily in connection with network expansion projects. The outstanding capital expenditure amounted to JD 42,301,862 as of September 30, 2026 (December 31, 2025: JD 51,541,197).

Legal Claims

The Group is a defendant in several lawsuits with a value of JD 11,400,801 as of September 30, 2026 (December 31, 2025: JD 11,340,885) representing legal actions and claims in the ordinary course of business. In addition to the cases mentioned above, during the first quarter of 2025, the Group raised two cases filed against the Telecommunications Regulatory Commission (TRC) for the prevention of claiming total amounts of JD 1,984,665 Related risks have been analyzed as to likelihood of occurrence. In the opinions of the management and the Group legal advisor, the Group's position in these cases is good and the provision booked against these cases is sufficient as of September 30, 2026, and December 31, 2025.

Guarantees

The Group has issued letters of guarantee amounting to JD as 16,187,927 of September 30, 2026 (December 31, 2025: JD 15,063,658) in respect of legal claims and performance bonds.

22. Comparative Figures

The 2025 figures have been reclassified in order to conform to the presentations in 2026. Such reclassification does not affect previously reported profit or equity.