COMPREHENSIVE MULTIPLE PROJECT COMPANY
(PUBLIC SHAREHOLDING COMPANY)

INTERIM CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT FOR THE PERIOD ENDED SEPTEMBER 30, 2026

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MODERN ACCOUNTANTS

Amman - Jordan
Jabal Amman, 6th Circle
16 Djibouti St,
P.O.Box 940668
Amman 11194, Jordan
T: +962 (6) 5561293z

Saudi Arabia
P. O. Box 6319,
Dhahran 34454

REPORT ON REVIEWING THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To the President and Members of the Board of Directors
Comprehensive Multiple Project Company
(Public Shareholding Company)

Introduction

We have reviewed the accompanying interim consolidated statement of financial position for Comprehensive Multiple Project Company (P.L.C) as of September 30, 2026, and the related statements of interim consolidated comprehensive income, shareholders' equity and cash flows for the period then ended. The management is responsible for preparing and presenting the Company's interim consolidated financial statements in accordance with the International Accounting Standard No. 34 (Interim Financial Reporting) which is an integral part of International Financial Reporting Standards. Our responsibility is limited to issue a conclusion on these interim consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor". This standard requires that we plan and perform the review to obtain reasonable assurance as to whether the interim consolidated financial statements are free of material misstatement. Our review is primarily limited to inquiries of the Company's accounting and financial departments' personnel as well as applying analytical procedures to financial data. The range of our review is narrower than the broad range of audit procedures applied according to International Auditing Standards. Accordingly, obtaining assurances and confirmations about other important aspects checked through an audit procedure was not achievable. Hence, we don't express an opinion regarding in this regard.

The Basis of Qualified Conclusion

1- Due to the cessation of the activity of the subsidiary company, Al-Saleem Telecommunications Company LLC, at the end of 2017, the company's management did not conduct the annual test study for the impairment of goodwill (impairment test) at the end of September 2026, to determine whether there is an impairment in the value of goodwill or not, based on the requirements of International Accounting Standard No. (36) "Impairment of the value of assets".

2- There is a preliminary tax case filed against the subsidiary company, Al-Saleem Telecommunications Company LLC, by the Income and Sales Tax Department, amounting to a sales tax, civil compensation and a fine of 472,178 JD, and the case is still under consideration, as the expert report was received on March 29, 2017 in favor of the company.

3- The subsidiary, Al-Saleem Telecommunications Company LLC, did not conduct an impairment test for property and equipment until the date of issuing the financial statements to determine whether there is an impairment in the value of property and equipment or not, based on the requirements of International Accounting Standard No. (36) "Impairment of Assets", and the company did not depreciate the assets.

4- The subsidiary, Al-Saleem Telecommunications Company LLC, did not provide us with the cash inventory report with the bank account statements with which the company deals and the settlements related thereto.

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5- The subsidiary, Al-Saleem Telecommunications Company LLC, did not provide us with the balances of accounts receivable and other debits amounting to 1,558,973 JD, respectively.

6- The subsidiary, Al-Saleem Telecommunications Company LLC, did not provide us with the balances of accounts payable, post-dated checks and other credits amounting to 1,326,089 JD, respectively.

7- The subsidiary, Al-Saleem Telecommunications Company LLC, did not provide us with the confirmations and balances of loans and payment papers amounting to 299,878 JD respectively.

8- The subsidiary, Al-Saleem Telecommunications Company LLC, did not provide us with a statement of the cases filed by and against the company to clarify the legal status of the company as of September 30, 2026.

Other Matter

The future plan prepared by the Company's management during the current year indicates that the Company's management will restart the subsidiary (Al Saleem Communication Company LTD) During the third half of the current year and discontinued its operations and operational activity since the last quarter of 2017, according to the results set out in the future plan and reached by the Company's management, there is no indication of a decline in the value of the investment in the subsidiary. The future plan prepared is based on assumptions that may and may not provide a reasonable basis for forecasting and as expected events according to the assumptions described in the future plan have occurred, it is likely that the actual results are different from the projection since expected events often do not occur as expected and the difference may and may not be substantial. If the difference is negatively substantial, there is a decline in the value of the subsidiary's investment.

Conclusion

Based on our review, except for what was mentioned in the basis of qualified review paragraph and other matter, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view in accordance with International Accounting Standard No. 34.

Modern Accountants

Sinan Ghosheh
License No. (580)

Modern Accountants
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المحاسبون العصريون

Amman–Jordan
October 29, 2026

COMPREHENSIVE MULTIPLE PROJECT COMPANY
(PUBLIC SHAREHOLDING COMPANY)

INTERM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (UNAUDITED)
AS OF SEPTEMBER 30, 2026 AND DECEMBER 31, 2025
(EXPRESSED IN JORDANIAN DINAR)

	Note	2026	2025
ASSETS			
Non- curent assets			
Property and equipment		**858,843**	858,843
Goodwill		**4,952,294**	4,952,294
Total non-curent assets		**5,811,137**	5,811,137
Current assets			
Prepaid expenses and other receivables		**252,198**	252,198
Financial assets designated at fair value through income statement		**18,070**	18,630
Accounts receivable		**1,558,973**	1,558,973
Inventory		**4,058**	4,058
Cash and cash equivalent		**14,029**	14,029
Total current assets		**1,847,328**	1,847,888
TOTAL ASSETS		**7,658,465**	7,659,025
LIABILITIES AND SHAREHOLDERS EQUITY			
Shareholders' Equity			
Share capital	1	**5,250,000**	5,250,000
Statutory reserve		**360,301**	360,301
Accumulated losses		**(221,108)**	(218,734)
Total Shareholders' equity		**5,389,193**	5,391,567
Non-controllable rights		**582,061**	582,061
Total Shareholders' equity		**5,971,254**	5,973,628
Current liabilities			
Accrued expenses and other payables		**622,222**	620,408
Due to related parties		**61,244**	61,244
Account payables and differed checks		**703,867**	703,867
Short term loan		**152,000**	152,000
Notes payable		**147,878**	147,878
Total current liabilities		**1,687,211**	1,685,397
TOTAL LIABILITIES AND SHAREHOLDERS EQUITY		**7,658,465**	7,659,025

The accompanying notes are an integral part of these interim consolidated financial statements

COMPREHENSIVE MULTIPLE PROJECT COMPANY
(PUBLIC SHAREHOLDING COMPANY)

INTERM CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(EXPRESSED IN JORDANIAN DINAR)

	For the period		**For the beginning of the year to**	
	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025	**September 30, 2026**	September 30, 2025
General and administrative expenses	-	(848)	**(1,814)**	(2,326)
Realized losses from financial assets designated at fair value through statement of comprehensive income	-	(19,662)	-	(19,662)
Unrealized losses on financial assets designated at fair value through statement of comprehensive income	**1,567**	(7,091)	**(560)**	(7,091)
Loss for the period	**1,567**	(27,601)	**(2,374)**	(29,079)
Other comprehensive income:				
Total comprehensive losses	**1,567**	(27,601)	**(2,374)**	(29,079)
Loss per share:				
Loss per share - JD / share	**0,0003**	(0,005)	**(0,0005)**	(0,006)
Weighted average outstanding shares - shares	**5,250,000**	5,250,000	**5,250,000**	5,250,000

The accompanying notes are an integral part of these interim consolidated financial statements

COMPREHENSIVE MULTIPLE PROJECT COMPANY
(PUBLIC SHAREHOLDING COMPANY)

INTERM CONSOLIDATED FINANCIAL STATEMENTS OF SHAREHOLDERS EQUITY (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(EXPRESSED IN JORDANIAN DINAR)

	Share Capital	Statutory Reserve	Accumulated Losses	Total Shareholders' Equity	Non-Controllable Rights	Total Equity
Balance at January 1, 2026	**5,250,000**	**360,301**	**(218,734)**	**5,391,567**	**582,061**	**5,973,628**
Comprehensive income for the period	-	-	(2,374)	(2,374)	-	(2,374)
Balance at September 30, 2026	**5,250,000**	**360,301**	**(221,108)**	**5,389,193**	**582,061**	**5,971,254**
Balance at January 1, 2025	5,250,000	360,301	(192,272)	5,418,029	584,061	6,002,090
Comprehensive income for the period	-	-	(29,079)	(29,079)	-	(29,079)
Balance at September 30, 2025	5,250,000	360,301	(221,351)	5,388,950	584,061	5,973,011

The accompanying notes are an integral part of these interim consolidated financial statements

COMPREHENSIVE MULTIPLE PROJECT COMPANY
(PUBLIC SHAREHOLDING COMPANY)

INTERM CONSOLIDATED FINANCIAL STATEMENTS OF CASH FLOWS (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(EXPRESSED IN JORDANIAN DINAR)

	For the period ended September 30, 2026	For the period ended September 30, 2025
OPERATING ACTIVITIES		
Loss for the period	**(2,374)**	(29,079)
Changes in operating assets and liabilities:		
Margin financing payable	**-**	(35,003)
Realized losses from financial assets designated at fair value through statement of comprehensive income	**-**	19,662
Unrealized loss from financial assets designated at fair value through statement of comprehensive income	**560**	7,091
Accrued expenses and other payables	**1,814**	2,726
Net cash used in operating activities	**-**	(34,603)
INVESTING ACTIVITIES		
Financial assets designated at fair value through comprehensive income	**-**	29,653
Net cash available from investing activities	**-**	29,653
Net change in cash and cash equivalents	**-**	(4,950)
Cash and cash equivalents, January 1	**14,029**	6,541
Cash and Cash Equivalents, September 30	**14,029**	1,591

The accompanying notes are an integral part of these interim consolidated financial statements

1. ORGANIZATION AND ACTIVITIES

Comprehensive Multiple Project Company is a Jordanian Public Shareholding Company (P.L.C) registered under commercial registration number (243) on April 12, 1994. The Company's share capital is 5,250,000 JD divided into 5,250,000 shares of 1 JD each.

The Company's principal activity is investing in other companies.

The Company's headquarters are in Amman.

2. New and Amended International Financial Reporting Standards

Standards and interpretations issued but not yet effective	Effective date
Amendments to International Financial Reporting Standards (IFRS) No. 7 and No. 9 – Amendments related to the classification and measurement of financial instruments.	January 1, 2026
Annual Improvements to International Accounting Standards, Volume 11.	January 1, 2026
Amendments to IFRS 9 and IFRS 7 – Power Purchase Agreements (PPAs).	January 1, 2026
International Financial Reporting Standard (IFRS) 18 – Presentation and Disclosure in Financial Statements.	January 1, 2027
International Financial Reporting Standard (IFRS) 19 – Subsidiaries without Public Accountability.	January 1, 2027
IFRS 10 and International Accounting Standard (IAS) 28 – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.	Available for optional application – effective date deferred indefinitely

Management anticipates that these new standards, interpretations and amendments will be adopted in the Company's financial statements as and when they are applicable. Adoption of these new standards, interpretations and amendments, may have no material impact on the financial statement of the Company in the period of initial application.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The interim consolidated financial statements have been prepared in accordance with International Accounting Standard 34, "Interim Consolidated Financial Reporting".

The interim consolidated financial statement is presented in Jordanian Dinar, since that is the currency in which the majority of the Company's transactions are denominated.

The interim consolidated financial statements have been prepared on a historical cost basis.

The interim financial statement does not include all the information and notes needed in the annual financial statement and must be reviewed with the ended financial statement at December 31, 2025, in addition to that the result for the nine months ended in September 30, 2026 is not necessarily to be the expected results for the financial year ended December 31, 2026.

Significant Accounting Policies

The accounting policies used in the preparation of the interim consolidated financial information are consistent with those used in the audited financial statements for the period ended December 31, 2025.

Basis of Interim Consolidation Financial Statements

The Interim Consolidated Financial Statements incorporate the financial statements of Comprehensive Multiple Project Company (Public Shareholding Company) and the subsidiaries controlled by the Company (Subsidiary Company).

Control is achieved where the Company:

- Ability to exert power over the investee.
- Exposure, or rights, to variable returns from its involvement with the investee.
- Ability to exert power over the investee to affect the amount of the investor's returns.

The Company reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control described in the accounting policy for subsidiaries above.

When the Company has less than a majority of the voting, the Company shall have control over the investee when the voting rights sufficient to give it the ability to direct relevant activities of the investee individually.

When the Company reassesses whether or not it controls an investee, it considers all the relevant facts and circumstances which includes:

- Size of the holding relative to the size and dispersion of other vote holders
- Potential voting rights, others vote-holders, and other parties
- Other contractual rights
- Any additional facts and circumstances may indicate that the company has, or does not have, the current ability to direct the activities related to the time needed to make decisions, including how to vote at previous shareholder's meetings.

The consolidation process begins when the Company achieves control on the investee enterprise (subsidiary), while that process stops when the company loses control of the investee (subsidiary). In particular, income and expenses of subsidiaries acquired or disposed of during the year are included in the consolidated income statement, and the consolidated comprehensive income statement from the effective date of acquisition and up to the effective date of which it loses control of a subsidiary company.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with Group's accounting policies.

All intergroup assets and liabilities, equity, income, expenses, and cash flows relating to transactions between members of the Group are eliminated in full-on consolidation.

The interim consolidated financial statements as of September 30, 2026, include the financial statements of the following subsidiaries:

Name of subsidiary	Place of registration	Share capital	Ownership and voting percentage	Paid-up percentage of capital	The main activity
Al Saleem Communication Company Ltd	Jordan	1,088,000	50%	50%	Contributing to other companies, providing telecommunications network services, designing websites, selling prepaid cards for telecommunications and internet services, providing international and local telecommunications services.

Impairment

IFRS 9 replaces the "incurred loss" model in IAS 39 with an expected credit loss model (ECLs). The Company recognizes loss allowance for expected credit losses on the following financial instruments that are not measured at FVTPL

- Cash and bank balances
- Trade and other receivables;
- Due from related party.

With the exception of purchased or originated credit impaired (POCI) financial assets (which are considered separately below), ECLs are required to be measured through a loss allowance at an amount equal to:

- 12 Month ECL, i.e., lifetime ECL that results from those default events on the financial instrument that are possible within 12 months after the reporting date (referred to as stage1); or
- Full lifetime ECL, i.e. lifetime ECL that results from all possible default events over the life of the financial instruments, (referred to as stage2 and stage3).

A loss allowance for full lifetime ECL is required for a financial instrument if the credit risk on that financial instrument has increased significantly since initial recognition. For all other financial instruments, ECLs are measured at an amount equal to the 12-monh ECL.

The Company has elected to measure loss allowances of cash and bank balances, trade and other receivables, and due from a related party at an amount equal to lifetime ECLs.

ECLs are probability-weighted estimate of the present value of credit losses. These are measured as the present value of the difference between the cash flow to the Company under the contract and the cash flows that the Company expects to receive arising from weighting of multiple future economic scenarios. Discounted at the asset's EIR.

Loss allowance for financial investments measured at amortized costs are deducted from gross carrying amount of assets. For debt securities measured at FVTOCI, the loss allowance is recognized in the OCI, instead of reducing the carrying amount of the asset.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Company considers reasonable and supportable information that is relevant and available without undue costs or effort. This includes both quantitative and qualitative information and analysis based on the company's previous experience and on the available credit score including forward-looking information.

For certain categories of financial assets, assets that are assessed not to be impaired individually, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio as well as observable changes in national or local economic conditions that correlate with default on receivables.

Impairment losses related to cash and bank balances, trade and other receivables and due from a related party, are presented separately in the interim condensed statement of income and other comprehensive income.

The Company considers a debt security to have low credit risk when its credit risk rating is equivalent to the globally understood definition of the grade of the investment.

Measurement of ECL

The Company employs statistical models for ECL calculations. ECLs are a probability-weighted estimate of credit losses. For measuring ECL under IFRS 9, the key input would be the term structure of the following variables:

- Probability of Default (PD);
- Loss Given Default (LGD); and
- Exposure at Default (EAD).

These parameters will be derived from our internally developed statistical models and other historical data. They will be adjusted to reflect forward-looking information

Credit-Impaired Financial Assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial assets have occurred. Credit-impaired financial assets are referred to as stage 3 assets. At each reporting date, the Company assesses whether financial assets carried at amortized costs and debt securities at FVTOCI are credit-impaired. A financial asset is credit impaired when one or more events that have a detrimental impact in the estimated future cash flows of the financial asset have occurred.

Derecognition of Financial Assets

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On derecognition of a financial asset measured at amortized cost or measured at FVTPL, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss.

On derecognition of a financial asset that is classified as FVTOCI, the cumulative gain or loss previously accumulated in the cumulative changes in fair value of securities reserve is not reclassified to profit or loss, but is reclassified to retained earnings.

Presentation of allowance for ECL are presented in the interim consolidated financial information

Loss allowances for ECL are presented in the interim consolidated financial information as follows:
For financial assets measured at amortized cost (loans and advances, cash and bank balances): as a deduction from the gross carrying amount of the assets.

For debt instruments measured at FVTOCI, no loss allowance is recognized in the interim condensed statement of financial position as the carrying amount is at fair value. However, the loss allowance is included as part of the revaluation amount in re-evaluation reserve and recognized in other comprehensive income.

Expenses and Revenue Recognition
Revenue is recognized when it is probable that economic benefits for the company as a result of interchangeable process that measured reliably.

The expenses are recognized in an accrual basis.

Critical Accounting Judgments and Key Sources of Estimation Uncertainty
The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

In preparing these interim consolidated financial statements, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial statements.

Critical judgments in applying the Company's accounting policies in respect of IFRS 9

- **Business Model Assessment:**

Classification and measurement of financial assets depend on the results of the SPPI and the business model test. The Company determines the business model at a level that reflects how the Company's financial assets were managed together to achieve a particular business objective. This assessment includes judgments reflecting all relevant evidence including how the performance of the assets is evaluated and their performance measured, the risks that affect the performance of the assets and how these are managed and how the managers of the assets are compensated. Monitoring is part of the Company's continuous assessment of whether the business model for which the remaining financial assets are held continues to be appropriate and if it is not appropriate whether there has been a change in business model, so a prospective change to the classification of those assets.

- **Significant Increase of Credit Risk:**

ECLs are measured as an allowance equal to 12-month ECL for stage1 assets, or lifetime ECL assets for stage 2 or stage 3 assets. An asset moves to stage 2 when its credit risk has increased significantly since initial recognition. IFRS 9 does not define what constitutes a significant increase in credit risk. In assessing whether the credit risk of an asset has significantly increased, the Company takes into account qualitative and quantitative reasonable and supportable forward-looking information.

- **Establishing Groups of Assets with Similar Credit Risk Characteristics:**

When ECLs are measured on a collective basis, the financial instruments are collected on the basis of shared risk characteristics (e.g., instrument type, credit risk grade, collateral type, date of initial recognition, remaining term to maturity, industry, geographic location of the borrower, etc.). The Company monitors the appropriateness of the credit risk characteristics on an ongoing basis to assess whether they continue to be similar. This is required in order to ensure that when credit risk characteristics change, there is appropriate re-segmentation of the assets. This may result in new portfolios being created or assets moving to an existing portfolio that better reflects the similar credit risk characteristics of that Company of assets. Re-segmentation of portfolios and movement between portfolios is more common when there is a significant increase in credit risk (or when that significant increase reverses) so assets move from 12-month to lifetime ECLs, or vice versa, but it can also occur within portfolios that continue to be measured on the same basis of 12 month or lifetime ECLs, but the amount of the ECLs changes because the credit risk of the portfolios differ.

- **Models and Assumptions Used:**

The Company uses various models and assumptions in measuring fair value of financial assets as well as in estimating ECL. Judgment is applied in identifying the most appropriate model for each type of asset, as well as for determining the assumptions used in these models, including assumptions that relate to key drivers of credit risk.

Key sources of estimation uncertainty in respect of IFRS 9

The following are key estimations that the management has used in the process of applying the Company's accounting policies that have the most significant effect on the amounts recognized in interim consolidated financial statements.

Establishing the number and relative weightings of forward-looking scenarios for each type of product /market determines the forward-looking information relevant to each scenario: When measuring ECL, the Company uses reasonable and supportable forward-looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other.

- **Probability of Default:**

PD constitutes a key input in measuring ECL. PD is an estimate of the likelihood of default over a given time horizon, the calculation which includes historical data, assumptions and expectations of future conditions.

- **Loss Given to Default:**

LGD is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

Expenses

General and administrative expenses include direct and indirect costs, which are not specifically part of cost of sale as required under Generally Accepted Accounting principles, allocations between general and administrative expenses and cost of sales are made on a consistent basis when required.

Accounts Receivables

Accounts receivable are stated at original invoice amount less provision for any uncollectable amounts. An estimate for impairment of account receivable is made when there is subjective evidence that the collection of the full amount is no longer probable.

Accounts Payable and Accruals

Accounts payable are stated at the obligation amounts for received services and goods, whether billed by the suppliers or not.

Reclassifications
If the business model under which the Company holds financial assets changes, the financial assets affected are reclassified. The classification and measurement requirements related to the new category applies prospectively from the first day of the first reporting period following the change in business model that results in reclassifying the Company's financial assets. During the current financial year and previous accounting period, there was no change in the business model under which the Company holds financial assets; therefore, no reclassifications were made.

Income Tax
The company is subject to Income Tax Law and its subsequent amendments and the regulations issued by the Income Tax Department in the Hashemite Kingdom of Jordan and provided on an accrual basis and is computed based on adjusted net income. According to International Accounting Standard number (12), the Company may have deferred taxable assets resulting from the differences between the accounting value and tax value of the assets and liabilities related to the provisions. These assets are not shown in the interim consolidated financial statements as they are considered immaterial.

Foreign Currency Transactions
Foreign currency transactions are translated into Jordanian Dinars at the rates of exchange prevailing at the time of the transactions. Monetary assets and liabilities denominated in foreign currencies at the statement of financial position are translated at the exchange rates prevailing at that date. Gains and losses from settlement and translation of foreign currency transactions are included in the statement of comprehensive income.

4. FINANCIAL INSTRUMENTS

Management of Share Capital Risks
The Company manages its capital to make sure that the Company will continue when it takes the highest return by the best limit for debts and shareholder's equity balances. The Company's strategy has not changed since 2025.

Debt Ratio
The Board of Directors reviews the share capital structure periodically. As part of this review, the Board of Directors considers the cost of share capital and the risks that is related in each faction from capital and debt factions. The Company's capital structure includes debts from the borrowing. The Company has not determined the highest limit of the debt rate based on debt to owner equity ratio.

The Management of the Financial Risks
The Company's activities might be exposed mainly to the following financial risks:

Management of the foreign currency's risks
The Company is not exposed to significant risks related to the foreign currencies changing; therefore, there is no need for effective management regarding this exposure.

Management of the Interest Price Risks
The risks related to the interest rate mainly resulting from the money borrowings in changeable (float) interest rates and from short-term deposits in fixed interest rates. The company is not exposed to interest rate risk due to the absence of any borrowed funds or deposits of the Company until the date of the interim consolidated financial statements.

Credit Risk Management
The credit risk represented if one party of the financial instruments contracts has not obligated to pay the contractual obligations and cause of that the Company is exposing financial losses. However, there are no contracts with any other parties so the Company is not exposed to different types of credit risks.

Management of Liquidity Risks

The Board of Directors is responsible for management of liquidity risks to manage the cash requirements-, short-, medium- and long-term liquidity. The Company managed the liquidity risks through controlling the future cash flow that was evaluated permanently and correspond the due dates of cash assets and liabilities.

5. APPROVAL OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The interim consolidated financial statements were approved by the Company's management on October 29, 2026 and have been authorized for issuance by the Board of Directors.