JORDANIAN COMPANY FOR DEVELOPMENT AND FINANCIAL INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)

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

JORDANIAN COMPANY FOR DEVELOPMENT AND FINANCIAL INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)

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

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REPORT ON THE REVIEW OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To the President and Members of the Board of Directors
Jordanian Company for Development and Financial Investment
(Public Shareholding Company)

Introduction

We have reviewed the accompanying Interim Consolidated Statement of Financial Position of Jordanian Company for Development and Financial Investment (P.L.C) as of September 30, 2026, and the related statements of Interim Consolidated Comprehensive Income, Change in Shareholders' Equity and Cash Flows for the period then ended. Management is responsible for preparing and presenting company's financial statements in accordance with International Accounting Standard No. 34 (Interim Financial Reporting), which is an integral part of International Financial Reporting Standards. Our responsibility is limited to issuing a conclusion on these interim 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". 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 of 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 significant aspects checked through an audit procedure did not achievable. Hence, We do not express an opinion regarding the matter.

Modification Paragraph

1- The Company did not record a provision for other receivables, amounting to JOD 454,360, of September 30, 2026.

2- The impairment test did not conducted on the intangible assets (prepaid cards systems and software) with a value of 1,771,000 JD as on September 30, 2026 to define the value of impairment.

3- The subsidiary company (Mazaya Investment Payment Company), has not practiced any operational activities since the Company's establishment to date likewise. The company's management does not have any future plans to operate this company, which means that there will be no cash flow in the near future, which indicates that there is doubt in the ability of the parent company to continue its business in the short and long terms.

4- We were unable to prepare the Company's consolidated financial statements with Al-Mamlaka Al-Haditha Company for Fuel Station Management (a subsidiary), due to our inability to obtain the subsidiary's financial statements.

Conclusion

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

Modern Accountants

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Modern Accountants
A member of Nexia International
المحاسبون العصريون

Amman-Jordan
October 29, 2026

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JORDANIAN COMPANY FOR DEVELOPMENT AND FINANCIAL INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Unaudited)
AS OF SEPTEMBER 30, 2026 AND DECEMBER 31, 2025
(EXPRESSED IN JORDANIAN DINARS)

	Note	2026	2025
ASSETS			
Non-Current Assets			
Property and equipment		1	1
Investment in a Subsidiary Company		300,000	-
Financial assets designated at fair value through statement of other comprehensive income		123	123
Prepaid card system and software		1,771,000	1,771,000
Total Non-Current Assets		2,071,124	1,771,124
Current Assets			
Other receivables		454,360	454,360
Accounts receivables		4,230	4,230
Total Current Assets		458,590	458,590
TOTAL ASSETS		2,529,714	2,229,714
LIABILITIES AND SHAREHOLDERS' EQUITY			
Shareholders' Equity			
Share capital	1	3,000,000	3,000,000
Statutory reserves		379,470	379,470
Fair value reserve		(253)	(253)
Accumulated losses		(1,882,970)	(1,879,188)
Total Shareholders' Equity		1,496,247	1,500,029
Current Liabilities			
Accrued expenses and other payables		102,668	98,886
Accounts payable		592,969	592,969
Due to related parties		337,830	37,830
Total Current Liabilities		1,033,467	729,685
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		2,529,714	2,229,714

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

JORDANIAN COMPANY FOR DEVELOPMENT AND FINANCIAL INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)

INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (Unaudited)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(EXPRESSED IN JORDANIAN DINAR)

	For the period		**From the beginning of the year to**	
	From July 1, 2026 till September 30, 2026	From July 1, 2025 till September 30, 2025	**September 30, 2026**	September 30, 2025
General and administrative expenses	**(1,704)**	(450)	**(3,782)**	(450)
Loss for the period	**(1,704)**	(450)	**(3,782)**	(450)
Total comprehensive losses for the period	**(1,704)**	(450)	**(3,782)**	(450)
loss per Share:				
loss per Share JD / Share	**(0,001)**	(0,0002)	**(0,001)**	(0,0002)
Weighted Average of Outstanding Share	**3,000,000**	3,000,000	**3,000,000**	3,000,000

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

JORDANIAN COMPANY FOR DEVELOPMENT AND FINANCIAL INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)

INTERIM CONSOLIDATED STATEMENT OF CHANGE in SHAREHOLDERS' EQUITY (Unaudited)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(EXPRESSED IN JORDANIAN DINAR)

	Share Capital	Statutory Reserve	Fair Value Reserve	Accumulated Losses	Total
Balance at January 1, 2026	**3,000,000**	**379,470**	**(253)**	**(1,879,188)**	**1,500,029**
Comprehensive income for the period	-	-	-	(3,782)	(3,782)
Balance at September 30, 2026	**3,000,000**	**379,470**	**(253)**	**(1,882,970)**	**1,496,247**
Balance at January 1, 2025	3,000,000	379,470	(253)	(1,874,478)	1,504,739
Comprehensive income for the period	-	-	-	(450)	(450)
Balance at September 30, 2025	3,000,000	379,470	(253)	(1,874,928)	1,504,289

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

JORDANIAN COMPANY FOR DEVELOPMENT AND FINANCIAL INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (Unaudited)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(EXPRESSED IN JORDANIAN DINAR)

	For the nine-month ended September 30, 2026	For the nine-month ended September 30, 2025
Operating Activities		
Loss for the period	**(3,782)**	(450)
Changes in operating assets and liabilities:		
Due to Related Parties	**300,000**	-
Accrued expenses and other payables	**3,782**	450
Net cash available from operating activities	-	-
Investing Activities		
Investment in a Subsidiary Company	**(300,000)**	-
Net Cash Used in Investing Activities	**(300,000)**	-
Net change in cash and cash equivalents	-	-
Cash and cash equivalents, January 1	-	-
Cash and cash equivalents, September 30	-	-

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

1. ORGANIZATION AND ACTIVITY

The Jordanian Company for Development and Financial Investment (previously: Jordan Industries and Sulfur Company). At its Extraordinary Meeting held on January 22, 2015, the Company changed its name from Jordan Industries and Sulfur Company to Jordan for Development and Financial Investment Company and the procedures were completed by the Ministry of Industry and Trade on January 29, 2015 and it's a Jordanian limited public shareholding company (the "Company") registered in the register of public shareholding companies Limited on August 13, 1981 under No. (158) with the Controller of Companies in the Ministry of Industry and Trade. the Company's authorized and paid-up capital is 3,000,000 JD divided into 3,000,000 shares each for of 1JD.

The principal activity of the Company is to participate in and to own shares and shares in other companies with similar goals, projects, buying similar companies and owning companies.

The interim consolidated financial statements include the financial statements of the following subsidiary company (Mazaya Investment Payment Company L.L.C) registered in the Hashemite Kingdom of Jordan on March 10, 2009 with 100% ownership. The Company's main activity consists of credit consultations, import and export, shareholding and participation in other companies, buying and selling shares and bonds for the company's purposes other than financial intermediation, owning movable and immovable assets for the company purposes, selling prepaid cards for telecommunication and internet services, borrowing from banks and financial institutions. The implementation of the company's goals, the collection of funds and debts other than bank debt to serve the company's interest, development and marketing of accounting systems, development of business solutions and software, organization of exhibitions and conferences, business services (except dealing with international exchanges) and agent and commercial broker except in foreign stock exchange.

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 and 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 Financial Reporting".

The interim consolidated financial statements are 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 consolidated statements do not include all the information and notes needed in the annual consolidated financial statements and must be reviewed with the ended financial statement at December 31, 2025, in addition to that the results for the nine months ended in September 30, 2026 are 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 Consolidating Interim Financial Statements

The interim consolidated financial statements of the Jordanian Company for Development and Financial Investment and its subsidiaries consist of the financial statements of the company and the entities controlled by it (the subsidiaries).

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 shareholders 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 revenue 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 those used by the parent company.

All intra-entity transactions, balances, income and expenses are eliminated in full on consolidation.

Equity Instruments at FVTOCI

Investments in equity instruments at FVTOCI are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognized in other comprehensive income and accumulated in the cumulative changes in fair value of securities reserve. The cumulative changes or loss will not be reclassified investments, but reclassified to retained earnings. The Company has designated all instruments that are not held for trading as at FVTOCI.

Dividends on these investments in equity instruments are recognized in profit or loss when the Compan'y right to receive the dividends is established, unless the dividends clearly represent a recovery of a part of the cost of the investments. Other net gains and losses are recognized in OCI and are never reclassified to profit or loss.

The Company assesses the classification and measurement of the cash flow characteristics of the contractual asset and the Company's business model for managing the asset.

For an asset to be classified and measured at amortized cost or at FVTOCI, its contractual terms should give rise to cash flows that are solely represent payments of principal and interest on the outstanding principal (SPPI).

At initial recognition of a financial asset, the Company determines whether newly recognized financial assets are part of an existing business model or whether they reflect the commencement of a new business model. The Company reassess its business models each reporting period to determine whether the business models have changed since the preceding period. For the current and prior reporting period the Company has not identified a change in its business models.

When a debt instrument measured at FVTOCI is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit or loss. In contrast, for an equity investment designated as measured FVTOCI, the cumulative gain/loss previously recognized in OCI is not subsequently reclassified to profit or loss but transferred within equity.

Debt instruments that are subsequently measured at amortized cost or at FVTOCI are subject to impairment.

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 apply 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.

Impairment

IFRS 9 replaces the "incurred loss" model in IAS 39 with an expected credit loss model (ECL). 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 stage 1); 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 stage 2 and stage 3).

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-month 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 life time ECLs.

ECLs are probability-weighted estimates of the present value of credit losses. These are measured as the present value of the difference between the cash flows 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 allowances for financial investments measured at amortized cost are deducted from the gross carrying amount of the assets. For debt securities 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 previous Company's experience and on the available credit score, including forward-looking information.

Assets that are assessed not to be impaired individually are, 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 consolidated 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 estimates of credit losses. For measuring ECL under IFRS 9, the key inputs 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 in the estimated future cash flows of the financial assets have occurred. Credit-impaired financial assets are referred to 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.

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 at 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 consolidated financial position statement, as the carrying amount is measured at fair value. However, the loss allowance is included as part of the revaluation amount in revaluation reserve and recognized in other comprehensive income.

Expenses and Revenue Recognition
Revenue is recognized when there is a probability of economic benefits for the Company in result of interchangeable process that's its measurable in a reliable way.

The expenses are recognized in an accrual basis.

Critical Accounting Judgments and Key Sources of Estimation Uncertainty
The preparation of interim consolidated financial statements requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, 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 interim consolidated financial statements.

Critical judgments in applying the Company's accounting policies in respect of IFRS 9
- **Business Model Assessment:**

The 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 groups of 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, and 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 increased significantly, 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, financial instruments are grouped by the Company based on 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 to ensure that should 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) and 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 the key estimates that management has used in the process of applying the Company's accounting policies, and that have the most significant effect on the amounts recognized in the interim consolidated financial statements.

Establishing the number and relative weightings of forward-looking scenarios for each type of product /market determining 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 of which includes historical data, assumptions, and expectations of future conditions.

- **Loss Given 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

Expenses are shown in the income statement according to their nature. They mainly consist of salaries, wages, depreciation, and rent. Other expenses are classified and shown as other administrative and operating expenses.

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.

Investment in Credit Cards
Investment in the credit cards system appears at cost and any additions to finance these investments are capitalized.

Segment Reporting
A business segment is a group of assets and operation engaged in providing products or services that are subject to risks and returns that are different from those of other business segments. Segment is engaged in providing products or services within a particular economic environment.

Geographical segment is associated in providing products, in particular economic environment subject to risks and returns that are differed from those for sectors to work in economic environment.

Offsetting
Financial assets and financial liabilities are offset, and the net amount is reflected in the statement of financial position only when there are legal rights to offset the recognized amounts, the Company intends to settle them on a net basis, or assets are realized and liabilities settled simultaneously.

Property and Equipment
Property and equipment are stated at cost less accumulated depreciation and any impairment in value. Depreciation is calculated on a straight-line basis, except for power plant and equipment and machinery (melting furnace), for which depreciation is calculated based on production capacity, the depreciation percentage for the assets as follows:

	Annual Depreciation Rate
Furniture	10%-20%
Decorations	10%-20%
Devices and Systems	10%-20%
Air Conditioning	10%-20%

Useful lives and the depreciation method are reviewed periodically to ensure that the method and the depreciation period are appropriate to the expected economic benefits of property and equipment. Impairment test is performed to the value of the property and equipment that included in the Interim Consolidated Statement of Financial Position whenever events or changes in circumstances indicate that this value is non-recoverable.

In case of any indication to the low value, impairment losses are calculated according to the policy of the low value of the assets.

At any subsequent exclusion of property and equipment, the value of gains or losses resulting recognized, which represents the difference between the net proceeds of exclusion and the value of the property and equipment that appears in the Interim Consolidated Statement of Financial Position, Gross Profit and loss.

Income Tax
The Company is subject to Income Tax Law and its subsequent amendments and 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. However, these assets are not shown in the financial statements since it's immaterial.

Foreign Currency Translation
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 consolidated 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 interim consolidated comprehensive income statement.

4. FINANCIAL INSTRUMENTS

Capital Risk Management
The Company manages its capital to ensure that the Company will continue when it is take the highest return by the best limit for debts and shareholders' equity balances.

Financial Risk Management
The Company's activities may be exposed mainly to financial risks arising from:

Foreign Currency Risk Management
The Company is not exposed to significant risks associated with foreign currency change. Therefore, no effective management of such exposure is required.

Management of the Interest Price Risks
Risk related to interest rate result mainly from borrowing money at floating interest rates and short term deposits at fixed interest rates.
The Company is not exposed to interest rate risk due to the absence of any borrowed funds or deposits as of the date of the interim consolidated financial statements.

Other Price Risk
The Company is exposed to price risk arising from its investments in the equity of other companies. The Company maintains investments in the equity of other companies for strategic purposes and not for trading purposes, and the Company does not actively trade in those investments.

Credit Risk Management
The credit risks represent in one part 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 any contracts with any other parties so the Company doesn't expose to different types of the credit risks. The significant credit exposed for any partiesor group of partiesthat have a similar specification. The credit risks that are resulting from the cash money are specific because the parts that are dealing with it are local banks have good reputations and have been controlled from control parties.

The amounts had listed in the financial statements data represents the highest credit risk expose to the trade accounts receivable and to the cash and cash equivalent.

Liquidity Risk Management

Board of Directors is responsible for the management of liquidity risks to manage the cash requirements, short, medium and long term liquidity. The Company managed the liquidity risks through controlling and maintaining the future cash flows that evaluated permanently and correspond the due dates of monetary 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 Sand have been authorized for issuance by the Board of Directors.