INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP)

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Consolidated condensed interim financial statements

as of September 30, 2026

(Reviewed not audited)

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

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Report on the reviewing of the condensed consolidated interim financial statements

To the Board of Directors of

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Introduction:
We have reviewed the accompanying condensed consolidated interim financial statements of **INVESTMENTS & INTEGRATED INDUSTRIES COMPANY (GROUP) CO – public shareholding company** which comprising , statement of condensed consolidated interim financial position as at 30 September 2026, and statement of condensed consolidated interim of comprehensive income, statement of condensed consolidated interim of changes in owners' equity and statement of condensed consolidated interim of cash flows for the nine-month period ended 30 September 2026 ,and the related explanatory notes.
The management is responsible for the preparation and presentation of these condensed consolidated interim consolidated financial statements in accordance with IAS 34 – *Condensed interim Financial Reporting*. Our responsibility is to express a conclusion on these condensed consolidated interim financial statements based on our review.

Scope of review:
We conducted our review in accordance with International Standard on Review 2410 "Review of Condensed Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the condensed 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. Consequently, it 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 statements are not prepared, in all material respects in accordance with IAS 34.

Other matters:
The condensed consolidated interim financial statements as of September 30, 2025, were reviewed by another auditor who issued a qualified review report on October 26, 2025.

Obeidat & Alsalih Co.

Nabeel M. Obeidat
License No. 877

Amman in
Oct 22, 2026

P.O.Box 850103
Amman 11185 Jordan

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صندوق بريد ٨٥٠١٠٣
عمان ١١١٨٥ الأردن

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Consolidated condensed statement of financial position
as of September 30, 2026 (reviewed not audited)

	Note	30-Sep-2026	31-Dec-2025
		JD	JD
		(Reviewed)	**(Audited)**
Assets			
Non - current assets			
Property , plant & equipments - net		-	1,465,070
Real Estate Investments	6	300,511	300,511
Construction in progress		-	350
Financial assets designated at fair value through statements of other comprehensive income	7	327,149	4,578,454
Total non - current assets		**627,660**	**6,344,385**
Current assets			
Accounts receivable & cheques under collection - net	8	-	1,930,324
Inventory - net		-	1,383,590
Good in transit		-	9,141
Due from related parties		4,984,138	3,757,995
Other debit balances		38,258	96,459
Cash on hand and at banks		11,772	35,940
Total current assets		**5,034,168**	**7,213,449**
Total assets		**5,661,828**	**13,557,834**
Shareholders equity and liabilities			
Capital	9	14,500,000	14,500,000
Statutory reserve	9	285,485	285,485
Fair value reserve	7	(1,061,537)	(4,784,185)
(Accumulated losses)		(6,471,773)	(2,449,700)
(Loss) for the period		(1,651,518)	-
Net Equity		**5,600,657**	**7,551,600**
Minority interests		26,764	1,252,192
Net		**5,627,421**	**8,803,792**
Non-current liabilities			
Due to related parties		3,000	111,725
Total non-current liabilities		**3,000**	**111,725**
Current liabilities			
Loans - short term		-	807,883
Banks overdraft		-	82,834
Other credit balances		31,407	287,426
Accounts payable		-	3,464,174
Total current liabilities		**31,407**	**4,642,317**
Total Shareholders equity and liabilities		**5,661,828**	**13,557,834**

The accompanying notes form an (1) to (14) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of condensed consolidated interim of comprehensive income

For the nine months ended September 30, 2026 (reviewed not audited)

	Note	For the nine months ended		For the three months ended	
		30-Sep-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025
		JD	JD	JD	JD
		(Reviewed)	**(Reviewed)**	**(Reviewed)**	**(Reviewed)**
Sales - net		-	2,544,445	-	1,079,025
Cost of sales		-	(2,246,625)	-	(955,373)
Gross profit		**-**	**297,820**	**-**	**123,652**
Distributed profits		-	1,077,889	-	20,013
Other revenues		44,590	-	4,874	-
General & administrative expenses		(52,240)	(566,993)	(240)	(190,929)
(Losses) from selling a subsidiary	10	(1,567,099)	-	(1,557,099)	-
(Loss) of the company in the subsidiary's business results	10	(76,809)	-	(76,809)	-
Finance Costs		(54)	(129,383)	(4)	(22,915)
(Loss) Profit for the period before tax		**(1,651,612)**	**679,333**	**(1,629,278)**	**(70,179)**
Income tax		-	(380,000)	-	-
(Loss) Period Profit		**(1,651,612)**	**299,333**	**(1,629,278)**	**(70,179)**
Due to					
Shareholders		(1,651,518)	386,563	(1,662,222)	(45,397)
Minority interests		(94)	(87,230)	32,944	(24,782)
Total		**(1,651,612)**	**299,333**	**(1,629,278)**	**(70,179)**
Add: other comprehensive income items					
Net changes in fair value for financial assets through comprehensive income		(6,530)	(1,993,937)	4,900	578,240
Realized gains on sale of financial assets at fair value through other comprehensive income		3,729,178	2,103,495	-	(16,455)
Total comprehensive income for the period		**2,071,036**	**408,891**	**(1,624,378)**	**491,606**
Due to					
Shareholders		2,070,942	496,121	(741,137)	516,388
Minority interests		94	(87,230)	(883,241)	(24,782)
Total		**2,071,036**	**408,891**	**(1,624,378)**	**491,606**
		Fils/Dinar	**Fils/Dinar**	**Fils/Dinar**	**Fils/Dinar**
Basic and diluted earning (loss) profit per share	11	**(0.114)**	**0.021**	**(0.112)**	**(0.005)**

The accompanying notes form from (1) to (14) an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Statement of changes in condensed consolidated equity
For the nine months ended September 30, 2026 (reviewed not audited)

Describtion	Capital	Statutory reserve	Fair value reserve *	(Accumulated losses)	(Loss) for the oeriod	(Accumulated losses)	Minority interests	Net
	JD	JD	JD	JD	JD	JD	JD	JD
For the nine months ended September 30, 2026								
Balance as of January 1, 2026 (audited)	**14,500,000**	**285,485**	**(4,784,185)**	**(2,449,700)**	**-**	**(2,449,700)**	**1,252,192**	**8,803,792**
(Loss) for the period	-	-	-	-	(1,651,518)	-	(94)	**(1,651,612)**
Fair value reserve for financial assets	-	-	(6,530)	-	-	-	-	**(6,530)**
Realized gains on sale of financial assets at fair value through other comprehensive income	-	-	3,729,178	-	-	-	-	**3,729,178**
Total comprehensive income for the period	**-**	**-**	**3,722,648**	**-**	**(1,651,518)**	**-**	**(94)**	**2,071,036**
Minority interests	-		-	-	-	-	**(1,225,334)**	**(1,225,334)**
Transferred from fair value reserve to accumulated losses	-	-	-	**(4,022,073)**	-	**(4,022,073)**	-	**(4,022,073)**
Balance as of September 30, 2026 (Reviewed)	**14,500,000**	**285,485**	**(1,061,537)**	**(6,471,773)**	**(1,651,518)**	**(6,471,773)**	**26,764**	**5,627,421**
For the nine months ended September 30, 2025								
Balance as of January 1, 2025 - (Audited)	**14,500,000**	**285,485**	**(3,040,982)**	**(2,301,646)**	**-**	**(2,301,646)**	**1,338,987**	**10,781,844**
Income tax for previous years	-	-	-	(11,808)	-	(11,808)	-	**(11,808)**
Adjusted opening balance	**14,500,000**	**285,485**	**(3,040,982)**	**(2,313,454)**	**-**	**(2,313,454)**	**1,338,987**	**10,770,036**
(Loss) for the period	-	-	-	-	386,563	-	(87,230)	299,333
Fair value reserve for financial assets	-	-	(1,993,937)	-	-	-	-	(1,993,937)
Realized gains on sale of financial assets at fair value through other comprehensive income			2,103,495	-	-	-	-	2,103,495
Total comprehensive income for the period	-	-	**(1,993,937)**	-	**386,563**	-	**(87,230)**	**408,891**
Balance as of September 30, 2025 (Reviewed)	**14,500,000**	**285,485**	**(5,034,919)**	**(2,313,454)**	**386,563**	**(2,313,454)**	**1,251,757**	**11,178,927**

***** In accordance with the instructions of the Securities Commission, it is prohibited to dispose of the fair value reserve balance of financial assets by distribution to the company's shareholders, capitalization, amortization of losses, or any other way of disposal.

* In accordance with the instructions of Securities Commission , it is porhibited to dispose fair value reserve & Unrealized retained earnings through dividends to

The accompanying notes form (1) To (14) is an integral part of these statements

INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Condensed consolidated interim cash flow statement
For the nine months ended September 30, 2026 (reviewed not audited)

	30-Sep-2026	30-Sep-2025
	JD	JD
	(Reviewed)	**(Reviewed)**
Cash flows from operating activities		
(Loss) for the period	(1,651,612)	679,333
Depreciation	-	5,733
Income tax for previous years	-	(11,808)
Realized (gains) on sale of financial assets at fair value through other comprehensive income	(3,729,178)	-
Operating (loss) before changes in working capital	**(5,380,790)**	**673,258**
(Increase) decrease in current assets		
Inventory	1,383,590	(52,914)
Good in transit	9,141	
Accounts receivable & cheques under collection	1,930,324	(8,672)
Other debit balances	58,201	(87,887)
Due from related parties	(1,226,143)	(8,262,883)
Increase (decrease) in current liabilities		
Accounts payable	(3,464,174)	395,170
Other credit balances	(256,019)	339,797
Net cash (used in) operating activities before paid taxes	**(6,945,870)**	**(7,004,131)**
The paid tax	-	(380,000)
Net cash (used in) operating activities	**(6,945,870)**	**(7,384,131)**
Cash flows from investing activities		
Purchase of Property and Equipment	-	(51,605)
Construction in progress	350	-
Proceeds from the sale of financial assets through the comprehensive income statement	3,951,258	10,209,212
Financial assets designated at fair value through a statement of income	3,969,536	-
Net cash provided from operating activities	**7,921,144**	**10,157,607**
Cash flows from financing activities		
Loans	(807,883)	(6,246,023)
Due to related parties	(108,725)	2,992,467
Banks overdraft	(82,834)	490,363
Net cash (used in) financing activities	**(999,442)**	**(2,763,193)**
Net (decrease) increase in cash	**(24,168)**	**10,283**
Cash on hand at bank beginning of the period	35,940	15,431
Cash on hand at bank ending of the period	**11,772**	**25,714**

The accompanying notes form (1) to (14) an integral part of these statements

1- **Company's registration and objectives**

Investments & Integrated Industries Company (public shareholding – holding company) "The Company" was established and registered in the Ministry of Industry and Trade of Jordan under no. (281) on April 20, 1995. The main objectives of the Company include managing its subsidiaries, participating in managing other entities in which the company has ownership, investing in equity and debt securities, and granting finance for its subsidiaries.

The consolidated financial statements were approved by the board of directors at their meeting held on **OCT 22, 2026,** these financial statements needs subject to the approval of the general assembly of shareholders .

2- **Basis of preparation of financial statements**

These condensed consolidated interim financial statement have been prepared in accordance with inernational accounting standards ((IFRS) IAS 34))(Interim Financial Reporting).

The condensed interim financial statements are presented in Jordanian Dinars (JOD) which is the company's presentation functional currency .

The condensed consolidated interim financial statements have been prepared on historical cost except financial assets and liabilities which appears on fair value.

These condensed consolidated inerim financial statements do not include all the information required for a complete set of IFRS financial statements, However , selected explanatory notes are included to explain events and transactions that aare significant to an understanding of the changes in the company's financial position and performance since the last annual report of financial statements as of **December 31, 2025** , in addition, The results for the nine months period ended **september 30, 2026** are not necessarily indicative of the results that may be expected for the financial year ending **December 31, 2026 ,** and no appropriation was made for the nine months profit ended **september 30, 2026** since it made at the year-end .

3- **Basis of consolidatation of the financial statements**

- The consolidated financial statements consist of assets , liabilities , revenues & expnses **INVESTMENTS & INTEGRATED INDUSTRIES COMPANY and** subsidiary companies as follows :

Company's name	Legal form	Capital	Ownership rate
		JD	%
Fa Kaf Consulting	L.L.C	1,000,000	98.20
Oran for Investments	L.L.C	10,000	100

Control realized when company has ability of control the financial and operation policies for subsidiaries for obtained benifets from its activities .

Subsidiaries' income results is being consolidated in statement of consolidated income from date of control up to stop that control on subsidiaries when the actual control on subsidiaries move to company or from company .

The financial statements for the mother company and subcidiaries are prepared for the period of the same accounting policies which used in the mother company (INVESTMENTS & INTEGRATED INDUSTRIES COMPANY) , if subsidiary used differnet policies some adjusting must made on its financial statements to be applicable to the policies used in the mother company .

Minority interests represents part non owned by company from subsidiaries' owner's equity , minority interests stated in net company's assets as a separated item from shares owner's equity of the company .

4- **Use of estimates**

The preparation of the condensed interim financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities . These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular , considerable judgement by management is required in the estimation of the amount and timing of future cash flows . Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions .
Management beleive that the estimates are reasonable and are as follows :
- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline , Management estimates the value of impairment and the same is charged in the statement of condensed interim comprehensive income - An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable . For individually significant amounts , this estimation is performed on an individual basis . Amounts which are not individually significant , but which are past due , are assessed collectively and a provision applied according to the length of time past due , based on historical recovery rates .
- Inventories are held at the lower of either cost or net realizable value . When inventories become old or obsolete , an estimate is made of their realizable value . For individually significant amounts this estimation is performed on an individual basis . Amounts which are not individually significant , but which are old or obsolete , are assessed collectively and a provision applied according to the inventory type and the degree of aging or obsolescence , based on historical selling prices.
- Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits . Any impairment is taken to the statement of condensed interim comprehensive income.

5- **Significant accounting policies**
Changes in accounting policies

The accounting policies followed in the preparation of the interim condensed financial statements for the period are consistent with those applied in the preparation of the financial statements for the year ended December 31, 2025:

The standards or new amendments that will take effect from January 1, 2026.-

The standard	**Applicable date**
The issued amendments are not in effect yet.	
Classification and measurement of financial instruments - (Amendments to International Financial Reporting Standard No. 9 for Financial Reporting Standard No. 7)	Jan-26

International Financial Reporting Standard 18 - Presentation and Disclosure in Financial Statements	Jan-27
International Financial Reporting Standard 19 - Unlisted Subsidiaries - Disclosures	Jan-27
Selling or contributing assets between an investor and its subsidiary or joint venture amendments to International Financial Reporting Standard No. 10 and International Accounting Standard No. 28, and the effective date has not yet been determined.	Not determined

I the openion of mangement the above amended standards has not materially affected the amounts or disclosures contained in this interim condensed financial information.

6- **Real Estate Investments**

This item consists of :

Cost	**Lands**	**Buildings**	**Total**
	JD	JD	JD
Balance ending of the year	**300,510**	**1,852,758**	**2,153,268**
Accumulated depreciations			
Balance ending of the year	**-**	**1,852,757**	**1,852,757**
Book value as of september 30, 2026 (Reviewed)	**300,510**	**1**	**300,511**
Book value as of December 31, 2025 (Audited)	**300,510**	**1**	**300,511**

- The fair value of investment properties amounted to JOD 300,510, based on the valuation of a real estate expert during the year 2024.

7- **Financial assets at fair value through comprehensive income**

This item consists of :	30-Sep-2026	31-Dec-2025
	JD	JD
	(Reviewed)	**(Audited)**
Local		
Public shareholding companies (listed)		
Financial Assets Portfolio - Local	1,388,686	9,362,639
Total	**1,388,686**	**9,362,639**
Added: Fair value reserve for financial assets	(1,061,537)	(4,784,185)
Fair value	**327,149**	**4,578,454**

8- **Account receivables and checks under collection- net**

This item consists of the following:

	30-Sep-2026	31-Dec-2025
	JD	JD
	(Reviewed)	**(Audited)**
Trade receivable	-	2,690,422
Checks under collection	-	137,698
Total	**-**	**2,828,120**
Less: impairment debts provision (note 12 B)	-	(897,796)
Net	**-**	**1,930,324**

9- **Owners' equity**

- **Capital**

Declared & Paid capital amounted of JD **14,500,000** distributed on **14,500,000** shares, of Nominal value for each share of one JD .

- **Statutory reserve**

This item represents the accumulated amounts appropriated at a rate of **10%** of annual income and prior years, the appropriation will stop when the statutory reserve amount equals the capital , it is not available for distribution to the shareholders, provided that deductions for statutory reserve account do not exceed **25%** of the paid up capital,and it can be used for amortization accumulated loss in accordance with the companies law. The board of directors in previous years to stop deducting statutory reserve according to reached to **25%** of declared and paid up capital.

10- **(Losses) from selling the subsidiary**

On August 13, 2026, the company sold its stake in the subsidiary, and the sale resulted in the following:

	JD
The amount received from the sale	540,476
The book value of the investment before losing control	2,107,575
(Losses) from selling the subsidiary	**(1,567,099)**
Results of the subsidiary company’s operations before losing control	(109,759)
Ownership rate	0.6998
(Loss) of the company in the subsidiary's business results	**(76,809)**

11- **Basic and diluted earnings (loss) per share for the year**

This item consists of :

	30-Sep-2026	30-Sep-2025
	JD	JD
	(Reviewed)	**(Reviewed)**
(Loss) Profit for the period after tax	(1,651,612)	299,333
Weighted average shares (share)	14,500,000	14,500,000
Basic and diluted earnings (loss) profit per share for the period	**(0.114)**	**0.021**

12- **Subsequent events**

On March 8, 2026, a decision was made to liquidate Oran Investment Company through voluntary liquidation.

13- **Risk management**

Interest rate risk is the risk that the value of a financial instrument will change as a result of changes in market interest rates.

The company manages its exposure to interest rate risk on an ongoing basis, as it evaluates various options such as financing, renewal of existing positions and alternative financing. The management believes that interest rate risk is not significant.

14- **Comparative figures**

Some comparison figures have been reclassified and regrouped to conform to the classification and grouping of the current financial period figures, and the reclassification and regrouping did not result in any impact on the profit or equity for the previous year.