شركة الإحداثيات العقارية

السادة هيئة الاوراق المالية المحترمين

السادة بورصة عمان المحترمين

التاريخ:- 2026/11/22

الموضوع: التقرير الربع السنوي كما هي في 30 أيلول 2026

مرفق طيه نسخة من البيانات المالية الربع السنوية لشركة الإحداثيات العقارية كما هي بتاريخ 30 أيلول 2026 باللغة الانجليزية .

وتفضلوا بقبول فائق الاحترام

شركة الإحداثيات العقارية
رئيس مجلس الإدارة
الاء المصري

To: Jordan Securities Commission

Amman Stock Exchange

Date: 22/11/2026

Subject: Semi-Annual Report as of September 30, 2026

Attached the Semi-Annual Report (Ihdathiat Real Estate CO) as of September 30, 2026 in English.

Kindly accept our highly appreciation and respect

Ihdathiat Real Estate CO

Ala'a Al Masri

Chairman

شركة الاحداثيات العقارية
المساهمة العامة المحدودة
عمان - الأردن

هاتف : 6926 5508900+ فاكس 9626 5508873+
ص.ب: 911447 عمان 11191 الأردن

AL-Ihdathiat Real Estate Company
(Public Shareholding Limited Company)
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Financial Information
For the Nine Months Ended September 30, 2026

Together with the Independent Auditor's Report
On the Review of
The Condensed Consolidated Interim Financial Information

AL-Ihdathiat Real Estate Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

For the Nine Months Ended September 30, 2026

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Crowe

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Independent Auditor's Report on the Review of the Condensed Consolidated Interim Financial Information

To the Chairman and Members of Board of Directors
AL-Ihdathiat Real Estate Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

We have reviewed the accompanying condensed consolidated interim statement of financial position of **AL-Ihdathiat Real Estate Company (Public Shareholding Limited Company) and its subsidiaries "the Group"** as at September 30, 2026 and the related condensed consolidated interim statements of profit or loss and other comprehensive income, changes in shareholders' equity and cash flows for the nine months period then ended. Management is responsible for the preparation and fair presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard number (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 are not prepared in all material respects, in accordance with International Accounting Standard number (34) "Interim Financial Reporting".

Other Matters

- The consolidated financial statements for the year ended December 31, 2025 and the condensed consolidated interim financial information for the period ended September 30, 2025 were audited and reviewed by another auditor who expressed an unqualified opinion and unqualified conclusion on those statements on March 30, 2026 and October 29, 2025 respectively.
- The accompanying condensed consolidated interim financial information are a translation of the condensed consolidated interim financial information in the Arabic language to which reference should be made.

Certified Auditors

Ibrahim Al-Khatib
License No. (684)

شركة التلاوي والخطيب
CA
Certified Auditors
Al-Tillawi & Al-Khateeb Co.

Amman - Jordan
October 29, 2026

AL-Ihdathiat Real Estate Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Statement of Financial Position

	Note	As of September 30, 2026 Reviewed not Audited)	As of December 31, 2025 (Audited) (Restated)
		JD	JD
Assets			
Non-current assets			
Financial assets at fair value through other comprehensive income		5,181	4,808
Properties under development	5	3,189,896	3,191,724
Property and equipment		5,126,245	5,118,591
Total non-current assets		**8,321,322**	**8,315,123**
Current assets			
Accounts receivable and other debit balances	6	227,721	155,750
Inventory		17,762	19,889
Cash and cash equivalents	7	573,971	197,619
Total current assets		**819,454**	**373,258**
Total assets		**9,140,776**	**8,688,381**
Liabilities and shareholders' equity			
Shareholders' equity			
Paid up capital	1	8,600,000	2,891,935
Statutory reserve		65,940	65,940
Voluntary reserve		68,946	68,946
Fair value reserve		(1,155)	(1,528)
Accumulated losses		(19,358)	(22,245)
Total shareholders' equity		**8,714,373**	**3,003,048**
Liabilities			
Current liabilities			
Due to related parties	8	105,279	5,434,797
Accounts payable and other credit balances		321,124	250,536
Total current liabilities		**426,403**	**5,685,333**
Total liabilities		**426,403**	**5,685,333**
Total liabilities and shareholders' equity		**9,140,776**	**8,688,381**

The accompanying notes on pages from (6) to (14) are an integral part of these condensed consolidated interim financial information.

The accompanying condensed consolidated interim financial information were approved by the board of directors on October 29, 2026.

General Manager **Financial Manager**

AL-Ihdathiat Real Estate Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Statement of Profit or Loss and Other Comprehensive Income

	Note	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
		2026 (Reviewed not Audited)	2025 (Reviewed not Audited)	2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
		JD	JD	JD	JD
Revenue		282,681	398,581	958,760	398,581
Cost of revenue		(184,195)	(317,828)	(636,693)	(317,828)
Gross profit for the period		**98,486**	**80,753**	**322,067**	**80,753**
Administrative and general expenses		(50,717)	(68,719)	(209,596)	(84,414)
Depreciation expenses		(22,144)	(27,009)	(66,685)	(27,009)
Expense for expected credit losses provision		(6,000)	-	(15,000)	-
Other (expenses) revenues - net		(8,498)	2,199	(27,899)	4,513
Profit (loss) for the period before tax		**11,127**	**(12,776)**	**2,887**	**(26,157)**
Income tax and national contribution expense for the period		-	-	-	-
Profit (loss) for the period		**11,127**	**(12,776)**	**2,887**	**(26,157)**
Basic and diluted profit (loss) per share for the period	10	**0.0013**	**(0.0044)**	**0.0005**	**(0.0090)**
Other comprehensive income items that cannot be transferred to the statement of profit or loss:					
Change in fair value of financial assets at fair value through other comprehensive income		106	64	373	934
Total comprehensive income (comprehensive loss) for the period		**11,233**	**(12,712)**	**3,260**	**(25,223)**

The accompanying notes on pages from (6) to (14) are an integral part of these condensed consolidated interim financial information.

The accompanying condensed consolidated interim financial information were approved by the board of directors on October 29, 2026.

General Manager **Financial Manager**

AL-Ihdathiat Real Estate Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Statement of Changes in Shareholders' Equity

	Paid up capital	Share capital discount	Statutory reserve	Voluntary reserve	Fair value reserve	Accumulated losses	Total shareholders' equity
	JD	JD	JD	JD	JD	JD	JD
For the nine months ended September 30, 2026 (Reviewed not audited)							
Balance as of January 1, 2026	2,891,935	-	65,940	68,946	(1,528)	(22,245)	3,003,048
Increase of capital (Note 1)	5,708,065	-	-	-	-	-	5,708,065
Profit for the period	-	-	-	-	-	2,887	2,887
Other comprehensive income items	-	-	-	-	373	-	373
Balance as of September 30, 2026	**8,600,000**	**-**	**65,940**	**68,946**	**(1,155)**	**(19,358)**	**8,714,373**
For the nine months ended September 30, 2025 (Reviewed not audited)							
Balance as at January 1, 2025	4,486,627	(589,659)	65,940	68,946	(3,177)	(1,005,033)	3,023,644
Decrease of capital (Note 1)	(1,594,692)	589,659	-	-	-	1,005,033	-
Loss for the period	-	-	-	-	-	(26,157)	(26,157)
Other comprehensive income items	-	-	-	-	934	-	934
Balance as of September 30, 2025	**2,891,935**	**-**	**65,940**	**68,946**	**(2,243)**	**(26,157)**	**2,998,421**

- According to the instructions issued by Jordan Securities Commission 2022 "Recognizing the fair value and the disposition of the revaluation surplus for the year 2022" an amount equivalent to the negative balance of the investment valuation reserve as shown above shall be restricted from the retained earnings as of September 30, 2026 and 2025.

The accompanying notes on pages from (6) to (14) are an integral part of these condensed consolidated interim financial information.

AL-Ihdathiat Real Estate Company
Public Shareholding Limited Company
And It's Subsidiaries (The Group)
Amman - Jordan

Condensed Consolidated Interim Statement of Cash Flows

	Note	For the Nine Months Ended September 30, 2026 (Reviewed not Audited)	2025 (Reviewed not Audited)
		JD	JD
Cash flows from operating activities			
Profit (loss) for the period before tax		2,887	(26,157)
Adjustments:-			
Depreciation expenses		66,685	27,009
Expense for expected credit losses provision		15,000	-
Operating profit before changes in working capital items		**84,572**	**852**
Change in:			
Accounts receivable and other debit balances	6	(86,971)	152,836
Inventory		2,127	-
Accounts payable and other credit balances		70,588	89,704
Net cash flows from operating activities		**70,316**	**243,392**
Cash flows from investing activities			
Cash received from acquisition of a subsidiary		-	29,007
Paid on properties under development		(654)	-
Paid for purchase of property and equipment		(71,857)	(604)
Net cash flows (used in) from investing activities		**(72,511)**	**28,403**
Cash flows from financing activities			
Due to related parties		40,762	26,344
Increase of capital		337,785	-
Net cash flows from financing activities		**378,547**	**26,344**
Net change in cash and cash equivalents during the period		376,352	298,139
Cash and cash equivalents at the beginning of the period	7	197,619	1,021
Cash and cash equivalents at the end of the period	7	**573,971**	**299,160**
Non-cash transactions			
Increase of capital through due to related parties		5,370,280	-

The accompanying notes on pages from (6) to (14) are an integral part of these condensed consolidated interim financial information.

1) General

- Al-Ihdathiat Real Estate Company - Public Shareholding Company incorporated on 18 September 2005 with an authorized capital of JD 5,000,000 and a subscribed capital of JD 3,000,000, divided into 3,000,000 shares with a nominal value of 1 JD each. The general assembly decided in its unordinary meeting held on 20 April 2015 to increase the capital from JD 3,000,000 to JD 4,070,627 as at 31 December 2015 through the issuance of 1,070,627 shares at par value of JD 1 and with an issuance discount of 400 Fils. The process of capital increase was completed on 20 August 2015. On 12 April 2016, the Securities Commission has approved on the allocation of 416,000 shares from the Group's unquoted shares amounted to 929,373 shares for Jordan Investment Trust Company, where Jordan Investment Trust Company paid an amount of JD 254,592 (0.612 JD per share) in cash so that the quoted and paid in capital becomes JD 4,486,627.
- The General Assembly, in its extraordinary meeting held on April 23, 2025 decided to amortize the accumulated losses in amount of JOD 1,005,033 and the entire share capital discount in amount of JOD 589,659 as of December 31, 2024. Accordingly, the paid-up capital became JOD 2,891,935. The legal procedures were completed on September 22, 2025.
- The General Assembly in its extraordinary meeting held on June 29, 2025, decided to increase the Company's capital by JD (5,708,065) through the capitalization of the payable due to Jordan Investment Trust Company amounted to JD (5,370,280) in addition to cash injection in amount of JD (337,785), whereby, Jordan Securities Commission approved the registration of the capital increase shares on April 26, 2026 and the procedures were completed during May 2026.
- The Company is 89.35% owned by Jordan Investment Trust Company (the Parent Company), and its consolidated financial statements are consolidated with those of Jordan Investment Trust Company (the Parent Company).
- The Company's head office is located in Jabal Amman, Amman - The Hashemite Kingdom of Jordan.
- **The Company's main objectives are as follows:**
  The principal activities of the Company are to perform property management and development, provide all associated services, the establishment of residential apartments, the purchase of lands and real estates, import and exports, and what it takes to achieve the Company's objectives as well as investment in securities for its own accounts.
- The condensed consolidated interim financial information was approved by the Board of Directors on its meeting held on October 29, 2026.

2) Basis of Preparation of Condensed Consolidated Interim Financial Information

(a) Statement of Compliance

- The condensed consolidated interim financial information for the nine months ended on September 30, 2026 were prepared in accordance with IAS 34 "Interim Financial Reporting".
- The reporting currency of the condensed consolidated interim financial information is the Jordanian Dinar, which is the functional and presentation currency of the Group.
- The condensed consolidated interim financial information has been prepared under the historical cost basis, except for financial assets at fair value through other comprehensive income which have been measured at fair value of the date of the condensed consolidated interim financial information.
- The condensed consolidated interim financial information does not contain all information and disclosures required for full financial statements prepared in accordance with International Financial Reporting Standards and should be read in conjunction with the annual report of the Group as at December 31, 2025. In addition, results of 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.

(b) Basis of Condensed Consolidated Interim Financial Information Consolidation

The condensed consolidated interim financial information includes the financial statements of the company and its subsidiaries (the "Group") as at September 30, 2026.

- The subsidiaries that are included in the condensed consolidated interim financial information are as follows:

Name of the company	Paid Up Capital	Activity Nature	Percentage of Ownership		Company's type
			September 30, 2026	December 31, 2025	
	JD		%	%	
Sail Hosban Real Estate Company	1,000	Real estate	%100	%100	Limited Liability
Hujrat AlShamali Real Estate Company	1,000	Real estate	%100	%100	Limited Liability
Kherbat Sakka Real Estate Company	1,000	Real estate	%100	%100	Limited Liability
Levant Academy Schools *	150,000	Educational	%100	%100	Limited Liability
Dar Al-Sham Real Estate Company **	1,000	Real estate	%100	%100	Limited Liability

* Levant Academy Schools was acquired during 2025.

** Dar Al-Sham Real Estate Company was established in the Hashemite Kingdom of Jordan during 2025 as a limited liability company.

Control is achieved when the Group has rights to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The investee is controlled only when the following are met:

- Power over the investee (i.e. existing rights that give it the ability to direct the relevant activities of the investee).
- Exposure or rights to variable returns from its involvement with the investee; and
- The ability to use its power over the investee to affect returns.

When the Group holds less than a majority of the voting rights or similar rights in the investee, the Group considers all relevant facts and circumstances in determining whether it has control over the investee, including:

- The contractual arrangement with the other vote holders of the investee.
- Rights arising from other contractual arrangements.
- The Group's voting rights and potential rights.

The Group re-assesses whether or not it controls an investee and if facts or circumstances indicate that there are changes to one or more of the three elements of control.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Income and expenses of subsidiaries are included in the statement of comprehensive income from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and 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 align their accounting policies with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and profits and losses relating to transactions between members of the Groups are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognizes the assets (including goodwill) and liabilities of the subsidiary;
- Derecognizes the carrying amount of any non-controlling interest;
- Derecognizes the cumulative translation differences;
- Recognizes the fair value of the consideration received;
- Recognizes the fair value of any investment retained;
- Recognizes any surplus or deficit in profit or loss;
- Reclassifies the parent's share of components previously recognized in other comprehensive income items to profit or loss.

(c) Use of Estimates

The preparation of the condensed interim consolidated financial information in accordance with International Financial Reporting Standards 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.

The accounting estimates and judgments applied in the implementation of accounting policies that have a significant effect on the amounts recognized in the condensed interim consolidated financial information used in the preparation of the condensed interim consolidated financial information for the nine months period ended September 30, 2026 are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025.

3) Changes in Significant Accounting Policies

The accounting policies adopted in the condensed consolidated interim financial information are consistent with those adopted in the consolidated financial statements for the year ended December 31, 2025.

4) New Standards or Amendments for 2026 and Requirements for the Coming Period

- The new standards or amendments that became effective as of January 1, 2026 were as follows:

New Standards and Amendments:	Effective Date
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture - Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures.	To be determined - Early adoption is permitted
Classification and measurement of financial instruments - Amendments to IFRS 9 and IFRS 7.	Effective starting from January 1, 2026
Contracts for electricity that are dependent on the nature - Amendments to IFRS 9 and IFRS 7.	Effective starting from January 1, 2026
IAS 21 - Translation into a Presentation Currency under Hyperinflationary Economy.	Effective starting from January 1, 2027
IFRS 18 - Presentation and Disclosure in Financial Statements.	Effective starting from January 1, 2027
IFRS 19 - Subsidiaries without Public Accountability.	Effective starting from January 1, 2027

5) Properties Under Development

	As of	
	September 30, 2026 (Reviewed not audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Lands (lower of cost or net realizable value)	2,164,907	2,164,907
Residential units (at cost) *	45,493	47,974
Projects under construction (at cost) **	979,496	978,843
	3,189,896	**3,191,724**

* The Depreciation expense on residential units was amounted to JD (2,481) for the period ended September 30, 2026 (September 30, 2025: JD 2,481).

** This project represents a building under construction in Jabal Amman. Operations on this project have been halted since the beginning of the COVID-19 pandemic which has led to a delay in the completion date. Management has not yet decided on the completion date of the project until the date of these condensed consolidated interim financial information.

6) Accounts Receivable and Other Debit Balances

	As of	
	September 30, 2026 (Reviewed not audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Students' receivable	1,071,551	1,270,949
Less: Revenue received in advance from students	(583,389)	(911,100)
Net student receivables	**488,162**	**359,849**
Financial claims *	161,932	161,932
Prepaid expenses	35,694	45,972
Checks under collection	16,798	50,238
Sales tax deposits	12,406	11,481
Refundable deposits	5,130	5,130
Others	32,395	30,944
Less: Provision for expected credit losses **	(524,796)	(509,796)
Net accounts receivable and other debit balances	**227,721**	**155,750**

* The Group filed a lawsuit against other party to recover an amount of JOD (161,932). A ruling was issued obligating the defendant to pay the claimed amount together with related fees and expenses, and the judgment became final during 2023. The expected credit loss provision includes an amount of JOD (161,932) against this balance as of September 30, 2026 and December 31, 2025.

** The movement on the provision for expected credit losses during the period / year is as follows:

	As of	
	September 30, 2026 (Reviewed not audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Beginning balance for the period / year	509,796	161,932
Taken during the period / year	15,000	-
Acquisition of subsidiary	-	347,864
Ending balance for the period / year	**524,796**	**509,796**

- In the Group's estimation, the receivables are expected to be collected and are not considered doubtful.

7) Cash and Cash Equivalents

	As of	
	September 30, 2026 (Reviewed not audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Cash on hand	163	1,502
Current accounts at banks	573,808	196,117
	573,971	**197,619**

8) Balances and Transactions with Related Parties

Related parties represent shareholders, companies of which they are major shareholders, and the Group's key executive management. The pricing and terms of these transactions are approved by the Group's management.

- The details of balances with related parties shown in the condensed consolidated interim statement of financial position are as follows:

	As of	
	September 30, 2026 (Reviewed not audited)	**December 31, 2025 (Audited)**
	JD	**JD**
Al Tawon for Real Estate Management Company (Company controlled by a major shareholder) *	52,009	31,198
Jordan Investment Trust Company (The Parent Company)	53,270	5,403,599
	105,279	**5,434,797**

* The Group rents its offices from Al Tawon for Real Estate Management - Company controlled by a major shareholder.

- The details of balances with related parties shown in the condensed consolidated interim statement of profit or loss are as follows:

	For the Nine Months Ended September 30,	
	2026 (Reviewed not audited)	2025 (Reviewed not audited)
	JD	JD
Rents	1,496	1,496

- Neither the executive management or the board of directors received any salaries, allowances or remunerations during the periods ended September 30, 2026 and September 30, 2025.

9) Acquisition of Subsidiary

First Education Holding Company decided to reduce its share capital by USD 12 million pursuant to a shareholders' exit agreement. The agreement was signed on May 22, 2025, under which Jordan Investment Trust Group - Public Shareholding Limited Company - (the Parent) agreed to exchange its investment share against receiving an amount equivalent to its ownership interest in the equity of First Education Holding Company, amounting to USD (15,824,174) equivalent to (JOD 11,235,164), through the following arrangements:

- Cash consideration amounting to USD (8,410,552) (equivalent to JOD 5,971,492), with interest to be earned at a rate of 4% from the agreement execution date until the cash is deposited into the Company's bank accounts.
- In-kind consideration amounting to USD (7,413,622) (equivalent to JOD 5,263,672), representing the transfer of ownership of shares in Levant Academy School Company to Al-Ihdathiat Real Estate Company.

Accordingly, during 2025 the Company entered into an agreement with First Education Holding Company, under which the Company acquired Levant Academy School Company (a wholly owned subsidiary of First Education Holding Company) for Jordan Investment Trust Group (the Parent) and its subsidiaries transferring their investments in First Education Holding Company, representing a (31.6%) ownership interest. The acquisition amount was recorded as a payable to Jordan Investment Trust Group (the Parent) pursuant to a resolution of the Parent's Board of Directors, as disclosed in Note (8).

- During 2025 and 2026, the Company appointed three real estate appraisers to value the acquired assets (land and buildings) for the purpose of measuring their fair value in accordance with the requirements of IFRS 3 - "Business Combinations". In addition, the Company reviewed the requirements of IFRS 13 - "Fair Value Measurement" relating to fair value hierarchy levels, in order to determine the fair value to be recognized upon acquisition.

The Company recognized the acquired assets based on market inputs and real estate valuations prepared by the appraisers, which fall within Level 2 of the fair value hierarchy.

- The carrying amounts of the assets and liabilities of Levant Academy School Company as at September 14, 2025 (the actual acquisition date) were as follows:

	September 14, 2025 - "Actual acquisition date"		
	Book value	Fair value	Valuation difference
	JD	JD	JD
Assets			
Property and equipment	4,699,140	5,136,919	437,779
Accounts receivable and other debit balances	1,272,056	1,272,056	-
Inventory	19,889	19,889	-
Cash and cash equivalents	286,767	286,767	-
Total assets	**6,277,852**	**6,715,631**	**437,779**
Liabilities			
Accounts payable	60,534	60,534	-
Other credit balances	39,727	39,727	-
Deferred revenue	1,351,698	1,351,698	-
Total liabilities	**1,451,959**	**1,451,959**	**-**
Net acquired assets	**4,825,893**	**5,263,672**	**437,779**
Fair value of net acquired assets	-	5,263,672	-
Amount due to the parent company	-	(5,263,672)	-
Difference	**-**	**-**	**-**

	September 14, 2025 "Acquisition date"
	JD
Cash flows at acquisition	
Net cash acquired from the subsidiary	286,767

10) Basic and diluted share of the profit (loss) for the period

	For the Nine Months Ended September 30,	
	2026 (Reviewed not audited)	2025 (Reviewed not audited)
	JD	JD
Profit (loss) for the period	2,887	(26,157)
Weighted average number of shares during the period (share)	5,965,508	2,891,935
Profit (loss) per share for the period (JD/Fils)	**0.0005**	**(0.0090)**

11) Income tax

Al-Ihdathiat Real Estate Company

- The income tax provision was not calculated for the periods ended September 30, 2026 and 2025 due to the excess of deductible expenses over the taxable income. The Company is subject to a statutory income tax rate of 20% in addition to 1% national contribution in accordance with Income Tax Law No. (34) of 2014 and its amendments.
- The Company has obtained a final settlement with the Income and Sales Tax Department up to the end of 2023.
- The Company has submitted the income tax returns to the Income and Sales Tax Department up to the year 2025 and the tax return for 2025 was accepted under the sampling system.

Sail Hosban Real Estate Company

- The income tax provision was not calculated for the periods ended September 30, 2026 and 2025 due to the excess of deductible expenses over the taxable income.
- The Company has obtained a final settlement with the Income and Sales Tax Department up to the end of 2023.
- The Company has submitted the income tax returns to the Income and Sales Tax Department up to the year 2025 and they have not yet been reviewed.

Hujrat AlShamali Real Estate Company

- The income tax provision was not calculated for the periods ended September 30, 2026 and 2025 due to the excess of deductible expenses over the taxable income.
- The Company has obtained a final settlement with the Income and Sales Tax Department up to the end of 2023.
- The Company has submitted the income tax returns to the Income and Sales Tax Department up to the year 2025 and they have not yet been reviewed.

Kherbat Sakka Real Estate Company

- The income tax provision was not calculated for the periods ended September 30, 2026 and 2025 due to the excess of deductible expenses over the taxable income.
- The Company has obtained a final settlement with the Income and Sales Tax Department up to the end of 2023.
- The Company has submitted the income tax returns to the Income and Sales Tax Department up to the year 2025 and they have not yet been reviewed.

Dar Al-Sham Real Estate Company

- The income tax provision was not calculated for the periods ended September 30, 2026 and 2025 due to the excess of deductible expenses over the taxable income.
- The Company has submitted the income tax return to the Income and Sales Tax Department for the year 2025 and it has not yet been reviewed.

Levant Academy Schools

- The income tax provision was not calculated for the periods ended September 30, 2026 and 2025 due to the excess of deductible expenses over the taxable income.
- The Company has obtained a final settlement with the Income and Sales Tax Department up to the end of 2020.
- The Company has submitted the income tax returns to the Income and Sales Tax Department up to the year 2025 and they have not yet been reviewed.

12) Segment Information

- **Information about the Group's business segments:**

The following are Information from the group business sectors allocated according to activities:

	Real estate and construction	Educational	Others	Total For the Nine Months Ended September 30, 2026 (Reviewed not audited)	Total For the Nine Months Ended September 30, 2025 (Reviewed not audited)
	JD	JD	JD	JD	JD
Revenue	-	958,760	-	958,760	398,581
Cost of revenue	-	(636,693)	-	(636,693)	(317,828)
Sector gross profit	**-**	**322,067**	**-**	**322,067**	**80,753**
General and administrative expenses and depreciation	(56,507)	(219,774)	-	(276,281)	(111,423)
Expense for expected credit losses provision	-	(15,000)	-	(15,000)	-
Other (expenses) revenues - net	8,318	(36,217)	-	(27,899)	4,513
Profit (loss) for the period	**(48,189)**	**51,076**	**-**	**2,887**	**(26,157)**
Sector Assets	3,527,466	5,608,129	5,181	9,140,776	8,910,176
Sector Liabilities	167,147	259,256	-	426,403	5,911,755

13) Comparative Figures

A. The consolidated financial statements for the year ended December 31, 2025 were restated according to IAS 8 - "Accounting Policies, Changes in Accounting Estimates and Errors", pursuant to the requirements of IFRS 3 - "Business Combinations", which allows the Company to adjust the allocation of acquisition cost within 12 months if information becomes available that differs materially from that existing at the acquisition date. It was determined that no goodwill exists, and that the difference between the acquisition cost and the book value represents an adjustment to the fair value of the acquired assets, as follows:

	December 31, 2025 Before adjustment	Effect of adjustment	December 31, 2025 After adjustment
	JD	JD	JD
Statement of financial position			
Property and equipment	4,680,812	437,779	5,118,591
Goodwill	437,779	(437,779)	-
Accounts receivable and other debit balances	1,066,850	(911,100)	155,750
Revenue received in advance	(911,100)	911,100	-

- The above adjustment had no impact on the consolidated statement of profit or loss and other comprehensive income or the consolidated statement of changes in shareholders' equity for the year ended December 31, 2025.

B. Some of the comparative figures for the year ended December 31, 2025 and for the nine months ended September 30, 2025 were reclassified to match the classification of the figures for the nine months ended September 30, 2026. The reclassification did not result in any impact on the consolidated statement of profit or loss and other comprehensive income, and on the consolidated statement of changes in shareholders' equity for the year ended December 31, 2025 and for the nine months ended September 30, 2025.