Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

Consolidated condensed interim financial statements
as of September 30, 2026
(Reviewed not audited)

Investors Industrial & Properties Co.
Public shareholding company
Amman - The Hashemite Kingdom of Jordan

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Report on the review of the condensed interim financial statements

To the Board of Directors of

Investors Industrial & Properties Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Introduction:
We have reviewed the accompanying condensed consolidated interim financial statements of **Investors Industrial & Properties Co. (Public Shareholding Company)** comprising of condensed consolidated interim statement of financial position as at 30 September 2026, and the related condensed consolidated interim statements of comprehensive income, changes in equity and cash flows for 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 financial statements in accordance with IAS 34 – Condensed consolidated interim Financial Reporting ("IAS 34"). 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 consolidated 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, mentioned on the basis of the qualified opinion 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.

Basis for qualified Opinion

- We have not received a confirmation for some receivables balances amounting to JD 24,756,806, and the expected credit losses provision for accounts receivable and accrued checks has not been increased by an amount of JD 39,569,066 (Note 6, 7), noting that the company has filed lawsuits against the owners of those receivables and checks. Its statement is included in the lawyers' replies received and the clarifications of the financial statements.

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الأردن ـ عمان ـ الصويفية ـ شارع الوكالات ـ غداف سنتر ـ مبنى ١٥ ـ الطابق الأول
Jordan - Amman - Swafih - Al-Wakalat St. - Godaf Center-Building N. 15 - First Floor

صندوق بريد ٨٥٠١٠٣
عمان ١١١٨٥ الأردن

Continued - Audit Report on the Condensed consolidated Interim Financial Statements Investors Industrial & Properties Co. for the period ended on September 30, 2026

Emphasizing matter

The company provided the liquidator of the United Group Holding Company with a notice of the lawsuit filed against it, with the original debt amounting to 2,973,994 dinars, and the penalty clause of the agreement signed with the United Group Holding Company was not proven, nor were the legal interests and judicial and legal costs. According to the company's management opinion, there is a substantial doubt about the collection of the original debt of 2,973,994 dinars as the company is under compulsory liquidation.

Obeidat & Alsalih Co.

Nabeel M. Obeidat

License No. 877

Amman in

Oct 28, 2026

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صندوق بريد ٨٥٠١٠٣
عمان ١١١٨٥ الأردن

Investors Industrial & Properties Co.
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			
Current assets			
Accounts receivable - net	6	36,257,853	36,257,853
Cheques under collection - net	7	3,311,213	3,311,213
Other debit balances		17,386	22,913
Cash on hand		149,793	242,178
Financial assets at fair value through income statement		16,554	20,100
Total current assets		**39,752,799**	**39,854,257**
Non-current assets			
Property, plant & equipments - net	8	2,300,820	2,346,300
Total non-current assets		**2,300,820**	**2,346,300**
Total assets		**42,053,619**	**42,200,557**
Liabilities and owners' equity			
Current liabilities			
Account payable	9	9,674,543	9,674,543
Deffered & accrued checks		11,310	11,310
Other credit balances	10	60,334	58,840
Total current liabilities		**9,746,187**	**9,744,693**
Owners' equity			
Capital		30,000,000	30,000,000
Statutory reserve		54,284	54,284
Retained earnings		2,401,580	2,401,580
(Loss) for the period		(148,432)	-
Total owners' equity		**32,307,432**	**32,455,864**
Total liabilities and owners' equity		**42,053,619**	**42,200,557**

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

Investors Industrial & Properties Co.

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 monthes ended		For the three monthes ended	
		30-Sep-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025
		JD	JD	JD	JD
		(Reviewed)	**(Reviewed)**	**(Reviewed)**	**(Reviewed)**
General & adminstrative expenses		(99,406)	(122,044)	(24,654)	(32,193)
Depreciations	8	(45,480)	(45,849)	(15,160)	(15,283)
Unrealized (losses) from financial assets through the income statement		(3,546)	(2,029)	(2,555)	(2,029)
(Loss) for the period		**(148,432)**	(169,922)	**(42,369)**	(49,505)
Total comprehensive (loss) for the period		**(148,432)**	**(169,922)**	**(42,369)**	**(49,505)**
		Fils/Dinar	**Fils/Dinar**	**Fils/Dinar**	**Fils/Dinar**
Basic and diluted share of the year (loss)	11	**(0.005)**	**(0.006)**	**(0.001)**	**(0.002)**

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

Investors Industrial & Properties Co.

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	Retained earnings		Total retained earning	(Loss) for the period	Net
			realized Profits	Unrealized Profits *			
	JD	JD	JD	JD	JD	JD	JD
For the nine months ended September 30, 2026							
Balance as of January 1, 2026 (audited)	**30,000,000**	**54,284**	**2,344,272**	**57,308**	**2,401,580**	**-**	**32,455,864**
(Loss) for the period	-	-	-	-	-	(148,432)	(148,432)
Total Comprehensive (loss)	-	-	-	-	-	**(148,432)**	**(148,432)**
Balance as of September 30, 2026 (Reviewed)	**30,000,000**	**54,284**	**2,344,272**	**57,308**	**2,401,580**	**(148,432)**	**32,307,432**
For the nine months ended September 30, 2025							
Balance as of January 1, 2025 - (Audited)	**30,000,000**	**54,284**	**7,079,676**	**57,308**	**7,136,984**	**-**	**37,191,268**
(Loss) for the period	-	-	-	-	-	(169,922)	(169,922)
Total Comprehensive (loss)	-	-	-	-	-	**(169,922)**	**(169,922)**
Balance as of September 30, 2025 (Reviewed)	**30,000,000**	**54,284**	**7,079,676**	**57,308**	**7,141,682**	**(169,922)**	**37,021,346**

*In accordance with the instructions of Securities Commission , it is porhibited to dispose fair value reserve & Unrealized retained earnings through dividends to shareholders or capitalization or loss amortization or anything else .

** According to the instructions of the Jordan Securities Commission, the unrealized profits from financial assets through the income statement are classified within the rounded profits and not within the profits of the period.

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

Investors Industrial & Properties Co.
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)

	Note	30-Sep-2026	30-Sep-2025
		JD	JD
		(Reviewed)	**(Reviewed)**
Cash flows from operating activities			
(Loss) for the year before tax		(148,432)	(169,922)
Depreciations	8	45,480	45,849
(Losses) unrealized from financial assets through income		3,546	2,029
Operating income (loss) before changes in working capital		**(99,406)**	**(122,044)**
Other debit balances		5,527	10,754
Increase (decrease) in current liabilities			
Other credit balances		1,494	4,315
Deffered & accrued checks		-	(3,000)
Net cash flows (used in) operating activities		**(92,385)**	**(109,975)**
Net (decrease) in cash balance		**(92,385)**	**(109,975)**
Cash on hand at the beginning of Period		242,178	377,953
Cash on hand & at the ending of Period		**149,793**	**267,978**

The accompanying notes form from (1) To (14) an integral part of this statement .

1- **Registration and activities of the company**

The **Investors Indusrtial & Properties Co.** was established as a public shareholding company on **August 22, 1995** with a capital of JD **1,000,000** . As of **September 8, 2002**, the legal status of the company was transformed from a limited liability company to become a public shareholding company with a capital of JD **15,000,000** divided into **15,000,000** shares with a nominal value of dinar per share. The company's general assembly, in its extraordinary meeting held during **2005**, approved an increase in the capital to become JD **30,000,000** by offering shares for private underwriting.
Company's goals are to establish, build and plan industrial zones and cities, and invest in land development and all economic fields.

The General Assembly decided, in its (postponed) extraordinary meeting held on **May 15, 2018**, to approve the amendment of the company's name from Investors and Arab East Industrial Real Estate Investments Company, to become Investors Indusrtial & Properties Co.

The financial statements were approved by the board of directors at its meeting held **OCT 28** ,**2026,** these financial statements needs subject to the approval of the general assembly of shareholders .

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

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

These condensed 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- **Use of estimates**

The preparation of the 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 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 comprehensive income.

4- **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:

Amendments Issued and Effective

The standard	**Applicable date**
The issued amendments that have become effective	
Classification and measurement of financial instruments - (Amendments to International Financial Reporting Standard No. 9 for Financial Reporting Standard No. 7)	Jan-26

Amendments issued but have not yet taken effect

The standard	**Applicable date**
International Financial Reporting Standard No. 18 - Presentation and Disclosure in Financial Statements	Jan-27

International Financial Reporting Standard No. 19 - Non-published 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

In the management's opinion, the new standards, amendments, and interpretations have had no material impact on the company during the current or future periods or on the expected future transactions.

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

- The consolidated financial statements include the assets, liabilities, revenues and expenses of **Investors Industrial and Real Estate Company** and a subsidiary as follows:

Company's name	Legal form	Date of control	Capital	Ownership rate	Investment's net book value	
		JD	JD	%	JD	
Al-Mashta Company for Financial Services Activities	L.L.C	Auqust 1,2023	5,000	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 of the company and the subsidiaries for the same year are prepared using the same accounting policies followed in the **Investors Industrial & Properties Co.** (the parent company), if the subsidiaries follow accounting policies that differ from those followed in the parent company, the necessary amendments are made to the financial statements of those subsidiaries to match the accounting policies followed in the **Investors Industrial & Properties Co.** (the parent 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 .

6 Accounts receivable - net

A. This item consists of the following :

	30-Sep-2026	31-Dec-2025
	JD	JD
	(Reviewed)	**(Audited)**
Middle East Complex Company (6B)	9,672,165	9,672,165
Greater Amman Municipality	7,867	7,867
United Arab Investors Company (6C)	23,571,213	23,571,213
United Group Holding Company	2,973,994	2,973,994
Nabil Youssef Barakat (6 D)	1,185,593	1,185,593
Total	**37,410,832**	**37,410,832**
Deduct: expected credit losses (6 E)	(1,152,979)	(1,152,979)
Net	**36,257,853**	**36,257,853**

B. A lawsuit was filed against Middle East Complex for Engineering Industries Co. before the West Amman Court of First Instance (Civil Division) in 2018, seeking payment of JOD 9,065,260, in addition to court fees, legal costs, and statutory interest.
The Court issued a judgment ordering the defendant company to pay JOD 9,065,260, in addition to court fees, legal costs, and statutory interest. The judgment became final and conclusive.
Subsequently, Enforcement Case No. 2523/2022 was registered with the Enforcement Department of the Amman Court of First Instance, West Amman Section, for the purpose of enforcing the judgment against the defendant company's assets and recovering the company's entitlements.
An order was issued for the attachment of the company's assets by way of execution, and the enforcement proceedings remain ongoing to date.

C. Case No. 873/2014 was filed before the West Amman Court of First Instance (Civil Division) against United Holding Company and Milouz Company, seeking payment of JOD 4,000,000 in respect of promissory notes, in addition to court fees amounting to JOD 13,235, and an application for a precautionary attachment.
An order was issued granting the precautionary attachment over the debtor’s assets. The Court subsequently rendered a judgment in favour of the Company for JOD 4,000,000, which became final and conclusive.
As the judgment debtor is currently undergoing liquidation, the Company’s claim was duly submitted to the liquidator for consideration and settlement in accordance with the applicable procedures.

D. The case was filed by the claimant, Nabil Barakat, seeking a monetary claim of JOD 1,175,000, primarily in respect of legal interest.
The Court issued a judgment obligating the Company to pay legal interest on the outstanding instalments up to the date on which the lawsuit was filed.
The Company subsequently appealed the judgment. The Court of Appeal accepted the appeal filed by the Company and amended the amounts awarded by calculating interest on JOD 295,000 from 1 March 2020 until payment of the relevant instalments. The appeal filed by the claimant was dismissed.
Both parties subsequently filed cassation appeals against the Court of Appeal's decision. The Court of Cassation accepted the cassation appeal filed by the Company and quashed the decision with respect to the amounts and periods on which interest was to be calculated, as follows:
JOD 195,000, comprising:
JOD 100,000 for the period from 1 March 2020 to 3 March 2020.
JOD 95,000 for the period from 1 March 2020 to 5 April 2021.
The Court of Cassation dismissed the claimant Nabil Barakat's cassation appeal on procedural grounds and remitted the case to the lower court to proceed in accordance with the Court of Cassation's ruling.
A subsequent judgment was issued in compliance with the Court of Cassation's decision. Both parties filed further cassation appeals; however, both appeals were dismissed, and the judgment thereby became final and conclusive.
Financial Impact on the Company
It should be noted that the financial impact on the Company arising from the judgments and decisions issued in this case is estimated at approximately JOD 10,000 (ten thousand Jordanian dinars only).

E. The expected credit losses for receivables represent the component amounting to JD 1,152,979 against the risk of collecting the United Arab Investors Company's liability only.

7- **Cheques under collection - net**

A. This item consists of the following :

	30-Sep-2026	31-Dec-2025
	JD	JD
	(Reviewed)	**(Audited)**
Checks due - Arab Real Estate Development Company (7B)	10,641,273	10,641,273
Checks due - Others (7C)	831,940	831,940
Total	**11,473,213**	**11,473,213**
Deduct: expected credit losses (6D)	(8,162,000)	(8,162,000)
Net	**3,311,213**	**3,311,213**

B. Acrued checks represent checks received from Al-Arab Real Estate Development Company (a previously related company) as a result of the sale of lands in Al-Mashta Industrial City project. During the years 2010 and 2011, the company returned an area of 586 dunums of the lands of Al-Mashta Industrial City, which the company sold during 2008 to the Arab Real Estate Development Company, and thus the collection checks were reduced by an amount of JD 19,722,694.

The Company filed a civil claim for personal rights against Haitham Al-Dahleh, Mohammad Al-Qaryouti, and others in Criminal Case No. 1341/2022, seeking compensation for the losses and damages sustained by the Company as a result of the actions of the defendants in the civil claim, in an amount to be determined by court-appointed experts. The Company also seeks the annulment of the mortgage instruments that are the subject of the criminal proceedings.
It should be noted that Criminal Case No. 298/2026 (Amman Criminal Court) has been consolidated with the aforementioned case for joint proceedings. The case remains pending before the competent court.

D. The expected credit losses for the accrued checks represent the component amount of JD 8,162,000 against the risks of collecting checks received from Al-Arab Real Estate Development Company only.

8- **Property, plant & equipments - net**

This item consists of the following :

	Lands *	Buildings *	Vehicles	Machines and equipments	Furnitures & fixtures	Total
	JD	JD	JD	JD	JD	JD
Cost						
Balance ending of the year	**72,682**	**2,944,132**	**20,500**	**2,308**	**3,056**	**3,042,678**
Balance beginning of the year	-	**672,047**	**20,500**	**1,559**	**2,272**	**696,378**
Depreciation for the year	-	45,252	-	92	136	45,480
Balance ending of the year	-	**717,299**	**20,500**	**1,651**	**2,408**	**741,858**
Book value as of september 30, 2026 (Reviewed)	**72,682**	**2,226,833**	**-**	**657**	**648**	**2,300,820**
Book value as of December 31, 2025 (Audited)	**72,682**	**2,272,085**	**-**	**749**	**784**	**2,346,300**

* The company's lands are represented in plot No. 48, Basin No. 16 Al-Taher, south of Amman, Quneitra, with an area of 10,757 square meters (and the buildings built on it). It is reserved for the courts, the Water Authority, the Ministry of Finance, the , the Social Security Corporation..

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9- **Account payable**

A. This item consists of the following :

	30-Sep-2026	31-Dec-2025
	JD	JD
	(Reviewed)	**(Audited)**
Tameer Investments Company (9B)	9,674,543	9,674,543
Total	**9,674,543**	**9,674,543**

B- Tameer Investments Company filed Preliminary Civil Rights Case No. 3660/2012, seeking payment of bank cheques in the amount of JOD 4,833,333.
The Company obtained a default judgment against Industrial and Real Estate Investors Company, ordering the latter to pay the principal amount, in addition to court fees, expenses, attorneys' fees, and statutory interest calculated from the date the cheques were presented for payment until full settlement.
Industrial and Real Estate Investors Company subsequently appealed the judgment. The appeal was registered under No. 22960/2019 and, following cassation, was registered under No. 13200/2022. The Court issued a decision dismissing the appeal. A further cassation appeal was filed against the judgment, which was subsequently dismissed.
Enforcement proceedings are currently being pursued before the Enforcement Department of the Amman Court of First Instance. An order has been issued for the attachment of the Company's movable and immovable assets up to the amount of the judgment debt, together with court fees, expenses, attorneys' fees, and statutory interest.

Tameer Investments Company filed Preliminary Civil Rights Case No. 1113/2025, seeking payment of JOD 171,095. A judgment was rendered ordering the Company to pay the claimed amount, in addition to court fees, expenses, attorney's fees, and statutory interest.
The Court of Appeal upheld the judgment. The Company subsequently filed an appeal before the Court of Cassation, which ruled in the Company's favor by accepting the appeal and remitting the case file to the originating court for further proceedings in accordance with the Court of Cassation's ruling.
Following remittal, the case remains pending before the Court of Appeal.

The Company filed Preliminary Civil Rights Case No. 1691/2023 against Tameer Investments Company and the heirs of the late Fayez Al-Tarawneh, seeking the annulment and/or rescission of the Rescission Agreement, payment of JOD 833,333, and compensation for the losses and damages incurred by the Company, relying on the indictments issued in Investigation File No. 284/2019 before the Public Prosecutor of the Integrity and Anti-Corruption Commission. The case remains pending as of the date hereof.

The Company filed a criminal complaint before the Honourable Public Prosecutor of Amman against Tameer Investments Company and Khaled Al-Dahleh in relation to the allegedly unlawful debts claimed by Tameer Investments Company. An indictment was subsequently issued against the defendants, and the case was referred to the Amman Criminal Court under Case No. 298/2026. The Court ordered that the case be consolidated with Criminal Case No. 1341/2022, which remains pending and relates to cheques with an aggregate value of JOD 6 million. These are the same cheques in respect of which Tameer Investments Company had obtained court rulings. The outcome of this criminal complaint may have financial implications for Tameer Investments Company's claim.

10- **Other credit balances**

This item consists of the following :

	30-Sep-2026	31-Dec-2025
	JD	JD
	(Reviewed)	**(Audited)**
Accrued expenses	36,000	36,000
Due to income tax	189	-
Due to shareholders	19,994	19,994
Staff advance	926	926
Others	3,225	1,920
Total	**60,334**	**58,840**

11- **Basic and diluted earning per share**

This item consists of the following :

	30-Sep-2026	30-Sep-2025
	JD	JD
	(Reviewed)	**(Reviewed)**
(Loss) for the year (JD)	(148,432)	(169,922)
Weighted average shares (share)	30,000,000	30,000,000
Basic and diluted earning per share	**(0.005)**	**(0.006)**

The reduced share of the period (loss) is equal to the basic share of the period (loss).

12- **Related parties transactions**

Realated parties include key shareholders , key management personnel , key managers , associates and subsidiaries and controlled companies . The company's management has approved the pricing policies and terms of transactions with related parties.

Wages , allowances and other benefits for senior excutive managements :

	30-Sep-2026	30-Sep-2025
	JD	JD
	(Reviewed)	**(Reviewed)**
Wages & other benefits	26,735	26,735

13- **Legal situation**

Nature and Amount of Cases and Legal Claims in Which Investors Industrial and Real Estate Company Is the Defendant and/or Judgment Debtor

The Company filed a criminal complaint before the Honourable Public Prosecutor of Amman against Tameer Investments Company and Khaled Al-Dahleh in relation to the allegedly unlawful debts claimed by Tameer Investments Company. An indictment was subsequently issued against the defendants, and the case was referred to the Amman Criminal Court under Case No. 298/2026. The Court ordered that the case be consolidated with Criminal Case No. 1341/2022, which remains pending and relates to cheques with an aggregate value of JOD 6 million. These are the same cheques in respect of which Tameer Investments Company had obtained court rulings. The outcome of this criminal complaint may have financial implications for Tameer Investments Company's claim.

The case was filed by the claimant, Nabil Barakat, seeking payment of JOD 1,175,000, primarily in respect of statutory interest.
A judgment was rendered ordering the Company to pay interest on the outstanding instalments up to the date of filing the claim only. The Company subsequently appealed the judgment, and the Court of Appeal accepted the Company's appeal and amended the amounts awarded by calculating interest on JOD 295,000 from 1 March 2020 until payment of the relevant instalments. The claimant's appeal was dismissed.
Both parties subsequently filed appeals before the Court of Cassation against the Court of Appeal's decision. The Court of Cassation accepted the Company's appeal and quashed the decision insofar as it related to the amounts on which interest was to be calculated, specifying interest on JOD 195,000 as follows: JOD 100,000 for the period from 1 March 2020 to 3 March 2020, and JOD 95,000 for the period from 1 March 2020 to 5 April 2021. The Court of Cassation also dismissed the claimant's appeal on procedural grounds and remitted the case to the originating court for further proceedings in accordance with its ruling.
The Court subsequently issued a decision consistent with the Court of Cassation's ruling. Both parties again challenged the decision before the Court of Cassation; however, both appeals were dismissed, and the judgment became final and binding.
Financial Impact on the Company: Based on the final court decisions, the estimated financial exposure of the Company is approximately JOD 10,000 only.

The case was filed by the claimant, Amman Stock Exchange, seeking payment of JOD 54,000. The judgment rendered in absentia against the Company was appealed, and enforcement proceedings were stayed pending the judgment becoming final and binding.
In Appeal Case No. 13464/2022, the Court of Appeal set aside the original judgment and ordered the Company to pay JOD 36,500, in addition to court fees, expenses, attorney's fees, and statutory interest on that amount, as well as statutory interest on JOD 18,000 from the date of filing the claim until full payment.
The Court of Appeal's judgment was subsequently challenged before the Court of Cassation, which has adjudicated the appeal. Accordingly, the judgment issued by the Amman Court of Appeal has become final and binding.
The case is currently at the enforcement stage before the Amman Enforcement Department.
2. Preliminary Civil Rights Case No. 6072/2022 and Related Cases
The case, together with the related proceedings arising therefrom, was filed by Middle East Complex against the Company and other defendants, seeking recovery of JOD 9,063,000.
A judgment was rendered in favour of the Company dismissing the claim, and the judgment was upheld by the Court of Appeal. The claimant subsequently challenged the appellate judgment before the Court of Cassation.
As of the date of this report, the appeal remains pending before the Court of Cassation.

Tameer Investments Company filed Preliminary Civil Rights Case No. 1113/2025, seeking payment of JOD 171,095. A judgment was rendered ordering the Company to pay the claimed amount, in addition to court fees, expenses, attorney's fees, and statutory interest.
The Court of Appeal upheld the judgment. The Company subsequently filed an appeal before the Court of Cassation, which ruled in favour of the Company, accepted the appeal, and remitted the case to the originating court for further proceedings in accordance with its ruling. Following remittal, the case remains pending before the Court of Appeal.

Al-Minzar Company filed Preliminary Civil Rights Case No. 14165/2025 before the Amman Court of First Instance against the Company and a second defendant, seeking payment of JOD 22,034,240.
As of the date of this report, the case remains pending before the Court of First Instance.
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Claims and Liabilities Known to Exist Against Investors Industrial and Real Estate Company

Magistrates' Civil Case No. 9412/2011: A monetary claim in the amount of JOD 5,800, currently subject to enforcement under Enforcement File No. 8579/2011/ صbefore the Amman Enforcement Department.
Magistrates' Civil Case No. 1674/2012: A monetary claim in the amount of JOD 5,500, currently subject to enforcement under Enforcement File No. 14743/2013/ صbefore the Amman Enforcement Department.
Both cases are currently subject to settlement arrangements. To the best of our knowledge, no further updates or developments have been reported in either case as of the date of this report.

Enforcement Case No. 101/2014 was initiated by the judgment creditor, Alaa Mu'nis, to enforce an enforceable instrument in the amount of JOD 95,000 in respect of employment-related entitlements.
The case is currently subject to settlement arrangements.

Nature and Amount of Cases and Legal Claims in Which Investors Industrial and Real Estate Company Is the Claimant and/or Judgment Creditor

The case was filed against Arab Real Estate Development Company, Bashar Al-Zoubi, and others. A judgment was rendered ordering Arab Real Estate Development Company and Haitham Al-Dahleh to pay the claimed amount of JOD 669,063, while the claim against Bashar Al-Zoubi was dismissed.
Both Arab Real Estate Development Company and Haitham Al-Dahleh appealed the judgment. The Court of Appeal dismissed both appeals. Subsequently, both parties filed appeals before the Court of Cassation, which dismissed both appeals.
Accordingly, the judgment has become final and binding in favour of Investors Industrial and Real Estate Company for the amount of JOD 669,063 against Arab Real Estate Development Company and Haitham Al-Dahleh.

nvestors Industrial and Real Estate Company filed the case against Arab Real Estate Development Company, Bashar Al-Zoubi, Haitham Al-Dahleh, and Imad Abdul Hadi, seeking payment of JOD 13,546,382.
A judgment was rendered ordering Arab Real Estate Development Company to pay the amount claimed, while the claim against the remaining defendants was dismissed. The judgment was upheld by the Court of Cassation and became final and binding against Arab Real Estate Development Company.
Enforcement proceedings have subsequently been initiated, and the case remains pending before the competent Enforcement Department.

Investors Industrial and Real Estate Company filed Preliminary Civil Rights Case No. 226/2023 against Arab Real Estate Development Company, seeking payment of JOD 19,500,000, based on the expert assessment conducted in Case No. 988/2020, a claim-prevention action filed by Arab Real Estate Development Company. The claim includes the value of the cheques.
A judgment was rendered in favour of Investors Industrial and Real Estate Company, ordering Arab Real Estate Development Company to pay JOD 19,500,000.
Enforcement proceedings were subsequently initiated under Enforcement Case No. 5894/2024, which remains pending before the competent Enforcement Department.

nvestors Industrial and Real Estate Company filed Preliminary Civil Rights Case No. 1691/2023 against Tameer Investments Company and the heirs of the late Fayez Al-Tarawneh, seeking the annulment and/or rescission of the Rescission Agreement, payment of JOD 833,333, and compensation for the losses and damages incurred by the Company, based on the indictments issued in Investigation File No. 284/2019 before the Public Prosecutor of the Integrity and Anti-Corruption Commission.
As of the date of this report, the case remains pending before the competent court.

The Company filed a criminal complaint before the Public Prosecutor of Amman against Tameer Investments Company and Khaled Al-Dahleh in relation to the allegedly unlawful debts claimed by Tameer Investments Company. An indictment was subsequently issued against the defendants, and the case was referred to the Amman Criminal Court under Case No. 298/2026.
The Court ordered that the case be consolidated with Criminal Case No. 1341/2022, which remains pending and relates to cheques with an aggregate value of JOD 6,000,000. These are the same cheques in respect of which Tameer Investments Company had obtained court rulings. The outcome of this criminal complaint may have financial implications for Tameer Investments Company's claim against the Company.

Investors Industrial and Real Estate Company filed Case No. 2590/2026 against Haitham Al-Dahleh and others, seeking payment of JOD 891,000.
As of the date of this report, the case remains pending before the Court of First Instance.

he Company filed Preliminary Civil Rights Case No. 873/2014 against United Holding Company and Milouz Company, seeking recovery of JOD 4,000,000 under bills of exchange, in addition to court fees amounting to JOD 13,235, and requesting the imposition of a precautionary attachment.
An order was issued imposing a precautionary attachment on the debtor’s assets. Subsequently, a judgment was rendered in favour of the Company for JOD 4,000,000, and the judgment has become final and binding.
As the judgment debtor is currently undergoing liquidation, the Company’s claim has been submitted to the liquidator for consideration and settlement in accordance with the applicable liquidation procedures.

In 2018, the Company filed Preliminary Civil Rights Case No. 341/2018 against Middle East Complex for Engineering Industries Company, seeking payment of JOD 9,065,260, in addition to court fees, expenses, and statutory interest.
A judgment was rendered ordering the defendant to pay JOD 9,065,260, together with court fees, expenses, and statutory interest. The judgment has become final and binding.
Enforcement proceedings were subsequently initiated under Enforcement Case No. 2523/2022 before the West Amman Enforcement Section of the Amman Court of First Instance, with the aim of enforcing the judgment against the debtor’s assets and recovering the Company’s dues.
An order for judicial attachment of the debtor company’s assets was issued, and the enforcement proceedings remain ongoing.

The Company has filed a personal rights claim against Haitham Al-Dahleh, Mohammad Al-Qaryouti, and others in connection with Criminal Case No. 1341/2022, seeking compensation for the losses and damages allegedly incurred by the Company as a result of the defendants' actions, with the amount of compensation to be determined in accordance with the expert assessment. The Company has also sought the annulment of the mortgage instruments that are the subject of the criminal proceedings.
Criminal Case No. 298/2026 before the Amman Criminal Court has been consolidated with Criminal Case No. 1341/2022 for joint proceedings.
As of the date of this report, the consolidated proceedings remain pending before the competent court.

The Company filed Preliminary Civil Rights Case No. 1738/2023 against the heirs of the late Fayez Al-Tarawneh, seeking compensation for losses and damages and recovery of the value of Land Plots Nos. 77 and 79 in South Amman, as determined by expert valuation, based on the indictments issued in Investigation File No. 284/2019 before the Public Prosecutor of the Integrity and Anti-Corruption Commission.
The Court initially ordered a stay of proceedings pending the determination of Case No. 1341/2022. An appeal was filed against the stay order, following which the case was remitted for further proceedings.
A judgment was subsequently rendered dismissing the claim. The Company appealed the judgment; however, the appeal was dismissed. The Company then filed an appeal before the Court of Cassation, which ruled in favour of the Company, quashed the challenged judgment, and remitted the case to the Court of Appeal for reconsideration.
As of the date of this report, the case remains pending before the Court of Appeal.

The Company filed Preliminary Civil Rights Case No. 1718/2023 against the heirs of the late Fayez Al-Tarawneh, seeking compensation for losses and damages and recovery of the value of Land Plots Nos. 86 and 87 in South Amman, as determined by expert valuation, based on the indictments issued in Investigation File No. 284/2019 before the Public Prosecutor of the Integrity and Anti-Corruption Commission.
A judgment was rendered dismissing the claim. The Company subsequently appealed the judgment, and the appeal remains pending before the Court of Appeal as of the date of this report.

The Company filed Retrial Application No. 4378/2024 seeking a retrial in respect of the judgment issued in Civil Case No. 1866/2011. The Court of First Instance issued a decision accepting the retrial application and declaring the judgment previously rendered in Preliminary Civil Rights Case No. 1866/2011 null and void.
The defendant subsequently appealed the decision. The Court of Appeal set aside the Court of First Instance's decision and dismissed the retrial application.
According to the Mizan judicial case management system, an appeal against the Court of Appeal's decision has been filed before the Court of Cassation, and the matter is awaiting further determination.

14- **Comparative figures**

Some of the comparative figures have been reclassified to suit the classification of the current fiscal period figures. The reclassification and did not result in any impact on the profit or property rights of the previous year.