

**ARAB INTERNATIONAL COMPANY FOR EDUCATION AND INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)
AMMAN - JORDAN**

**INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
TOGETHER WITH REVIEW REPORT
FOR THE SIX MONTHS ENDED 30 JUNE 2026**

ARAB INTERNATIONAL COMPANY FOR EDUCATION AND INVESTMENT
(PUBLIC SHAREHOLDING COMPANY)
AMMAN - JORDAN

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
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<u>Contents</u>	<u>Page</u>
Review report	-
Interim condensed consolidated statement of financial position	1-2
Interim condensed consolidated statement of profit or loss and other comprehensive income	3
Interim condensed consolidated statement of changes in shareholders' equity	4
Interim condensed consolidated statement of cash flows	5
Notes forming part of the interim condensed consolidated financial statements	6-12

REVIEW REPORT

30 June 2026

To Chairman and Member of Board of Director
Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Introduction

We have reviewed the interim condensed consolidated statement of financial position of Arab International Company for Education and Investment and its subsidiaries "The Group" as at 30 June 2026, the interim condensed consolidated statement of profit or loss and other comprehensive income, the interim condensed consolidated statement of changes in shareholders' equity and the interim condensed consolidated statement of cash flows for the six months then ended, and a summary of significant accounting policies and other explanatory information. Management is responsible for the preparation and fair presentation of these interim condensed consolidated financial statements in accordance with IAS (34) "Interim Financial Reporting". Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

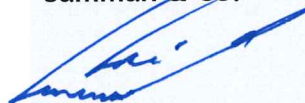
Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim condensed consolidated 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 interim condensed consolidated financial statements do not present fairly from all material respects the interim condensed consolidated financial position of Arab International Company for Education and Investment and its subsidiaries "The Group" as at 30 June 2026 and its interim condensed consolidated financial performance and its interim condensed consolidated cash flows for the six months then ended in accordance with IAS (34) "Interim Financial Reporting".

Samman & Co.



Ahmad Ramahi
License No. 868

29 July 2026
Amman - Jordan



Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of financial position
As at 30 June 2026

	<u>Note</u>	<u>30 June 2026</u>	<u>31 December 2025</u>
		JD	JD
<u>Assets</u>			
Non-current assets			
Investments in associates	(5)	47,161,896	47,013,469
Property and equipment	(6)	39,021,106	34,213,981
Investment Properties		6,446,175	6,446,175
Projects under construction	(7)	3,969,446	2,927,003
Advance payments for solar energy project	(8)	-	5,292,307
Intangible assets		48,490	56,433
Financial assets at fair value through OCI		125,739	107,549
Right-of-use asset		13,983	-
		<u>96,786,835</u>	<u>96,056,917</u>
Current assets			
Cash and cash equivalents		1,594,030	1,164,611
Investment deposits at banks		5,006,473	5,006,313
Students and other receivables		5,707,736	6,394,344
Financial assets at fair value through profit or loss		429,629	415,838
Due from related parties	(9)	1,793,138	166,995
Inventory		869,619	879,914
		<u>15,400,625</u>	<u>14,028,015</u>
Total assets		<u>112,187,460</u>	<u>110,084,932</u>




Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of financial position (Continued)
As at 30 June 2026

	<u>Note</u>	<u>30 June 2026</u>	<u>31 December 2025</u>
		JD	JD
<u>Shareholders' equity and liabilities</u>			
<u>Shareholders' equity</u>			
Share capital		40,500,000	40,500,000
Statutory reserve		10,125,000	10,125,000
Fair value reserve		4,441,156	4,135,214
Retained earnings	(11)	27,702,237	29,219,280
		<u>82,768,393</u>	<u>83,979,494</u>
Non-controlling interest		27,513	19,971
Total Shareholders' equity		<u>82,795,906</u>	<u>83,999,465</u>
<u>Liabilities</u>			
<u>Non-current liabilities</u>			
Provisions		1,157,533	1,153,705
Bank loans and facilities	(10)	1,029,682	576,087
		<u>2,187,215</u>	<u>1,729,792</u>
<u>Current liabilities</u>			
Bank loans and facilities	(10)	18,963,828	13,942,313
Unearned revenue		4,385,840	5,913,572
Trade and other payable		2,731,502	2,263,560
Due to related parties	(9)	115,320	88,537
Income tax provision		1,007,849	2,147,693
		<u>27,204,339</u>	<u>24,355,675</u>
Total liabilities		<u>29,391,554</u>	<u>26,085,467</u>
Total shareholders' equity and liabilities		<u>112,187,460</u>	<u>110,084,932</u>

The interim condensed consolidated financial statements from page [1] to [12] were approved and authorized for issue by the Board of Directors on 29 July 2026 and were signed by:

Dr. Haitham Abu Khadija
Deputy chairman of the board



Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of profit or loss and other comprehensive
Income for the six months ended 30 June 2026

	Note	For the three months ended 30 June		For the six months ended 30 June	
		2026	2025	2026	2025
		JD	JD	JD	JD
Revenue		7,915,227	6,318,660	19,682,107	16,268,543
Net other revenue		370,631	211,009	628,989	426,216
Salaries and wages and benefits		(3,830,747)	(3,381,190)	(7,511,416)	(6,576,478)
Depreciation and amortization		(940,276)	(793,102)	(1,834,546)	(1,558,547)
Scientific research expenses		(735,989)	(307,319)	(1,799,074)	(1,027,224)
Subscriptions and licenses		(194,698)	(492,269)	(382,924)	(760,935)
Utilities and fuel		(157,110)	(293,534)	(540,850)	(641,413)
Student sponsorships		-	(5,770)	(853,000)	(684,072)
Other expenses		(996,115)	(690,170)	(2,037,501)	(1,349,906)
Reversal of impairment of provision	(8)	647,040	-	647,040	-
Operating profit		2,077,963	566,315	5,998,825	4,096,184
Finance cost		(278,468)	(282,453)	(518,201)	(470,030)
The company's share of the results of associates	(5)	610,707	409,783	373,596	278,049
Profit for the period before tax		2,410,202	693,645	5,854,220	3,904,203
Income tax		(284,639)	(87,125)	(1,344,639)	(789,006)
Profit for the period		2,125,563	606,520	4,509,581	3,115,197
Other comprehensive income					
Items that will not be reclassified to profit or loss:					
Change in fair value reserve		-	140,052	361,860	570,888
Total comprehensive income		2,125,563	746,572	4,871,441	3,686,085
Profit for the period attributable to:					
Shareholders		2,120,691	606,951	4,502,039	3,113,843
Non-controlling interest		4,872	(431)	7,542	1,354
		2,125,563	606,520	4,509,581	3,115,197
Total Comprehensive Income attributable to:					
Shareholders		2,120,691	747,003	4,863,899	3,684,731
Non-controlling interest		4,872	(431)	7,542	1,354
		2,125,563	746,572	4,871,441	3,686,085
Basic and diluted share of profit for the period - JD/share	(12)	0.052	0.015	0.111	0.077

Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of changes in shareholders' equity
For the six months ended 30 June 2026

	Retained earnings					Total shareholders' equity of the parent company			Non-controlling interest	Total
	Share capital	Statutory reserve	Fair value reserve	Realized	Unrealized	Total	equity of the parent company	interest		
				JD	JD				JD	JD
2026										
At 1 January 2026	40,500,000	10,125,000	4,135,214	25,247,226	3,972,054	29,219,280	83,979,494	19,971	83,999,465	
Profit for the period	-	-	-	4,114,652	387,387	4,502,039	4,502,039	7,542	4,509,581	
Other comprehensive Income	-	-	361,860	-	-	-	361,860	-	361,860	
Transfer from fair value reserve for retained earnings	-	-	(55,918)	13,567	42,351	55,918	-	-	-	
Dividends - Note (11)	-	-	-	(6,075,000)	-	(6,075,000)	(6,075,000)	-	(6,075,000)	
Dividends received from associates - Note (5)	-	-	-	583,642	(583,642)	-	-	-	-	
At 30 June 2026	40,500,000	10,125,000	4,441,156	23,884,087	3,818,150	27,702,237	82,768,393	27,513	82,795,906	
2025										
At 1 January 2025	40,500,000	10,125,000	(1,038,052)	19,576,410	3,695,827	23,272,237	72,859,185	12,483	72,871,668	
Profit for the period	-	-	-	2,847,464	266,379	3,113,843	3,113,843	1,354	3,115,197	
Other comprehensive Income	-	-	570,888	-	-	-	570,888	-	570,888	
Transfer from fair value reserve for retained earnings	-	-	(2,731)	-	2,731	2,731	-	-	-	
Dividends - Note (11)	-	-	-	(4,050,000)	-	(4,050,000)	(4,050,000)	-	(4,050,000)	
Dividends received from associates	-	-	-	221,007	(221,007)	-	-	-	-	
At 30 June 2025	40,500,000	10,125,000	(469,895)	18,594,881	3,743,930	22,338,811	72,493,916	13,837	72,507,753	

Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Interim condensed consolidated statement of cash flows
For the six months ended 30 June 2026

	Note	2026 JD	2025 JD
<u>Operating activities</u>			
Profit for the period before tax		5,854,220	3,904,203
Adjustments for:			
Depreciation and amortization		1,834,546	1,558,547
The company's share of the results of associates	(5)	(373,596)	(278,049)
Unrealized gains on financial assets at fair value		(13,791)	11,670
Loss (Gain) from selling property and equipments		5,139	(142)
Reversal of impairment of provision	(8)	(647,040)	-
Finance cost		518,201	470,030
		<u>7,177,679</u>	<u>5,666,259</u>
Students and other receivables		686,608	902,441
Due from related parties		(142,957)	(275,811)
Inventory		10,295	(92,700)
Trade and other payable		471,770	(81,671)
Due to related parties		26,783	20
Unearned revenue		<u>(1,527,732)</u>	<u>(982,023)</u>
Cash generated from operations		<u>6,702,446</u>	<u>5,136,515</u>
Income tax paid		<u>(2,484,483)</u>	<u>(1,839,900)</u>
Net cash flows from operating activities		<u>4,217,963</u>	<u>3,296,615</u>
<u>Investing activities</u>			
Purchases of property and equipment	(6)	(457,971)	(1,561,250)
Purchase of intangibles assets		-	(11,394)
Cash proceed from sale of property and equipment		2,031	361
Purchase of shares		(31,340)	-
Cash proceed from sale of share		16,537	-
Projects under construction	(7)	(2,076,835)	(1,417,207)
Advance payments for solar energy project	(8)	(678,392)	(1,289,398)
Dividends Received from Associates		583,642	221,007
Net cash flows used in investing activities		<u>(2,642,328)</u>	<u>(4,057,881)</u>
<u>Financing activities</u>			
Bank loans and facilities	(10)	5,475,110	5,309,941
Dividends	(11)	(6,075,000)	(4,050,000)
Payments on lease liability		(27,965)	(14,388)
Finance cost		(518,201)	(470,030)
Net cash flows used in financing activities		<u>(1,146,056)</u>	<u>775,523</u>
Net change in cash and cash equivalents during the period		429,579	14,257
Cash and cash equivalents at beginning of the period		<u>6,170,924</u>	<u>5,951,524</u>
Cash and cash equivalents at ending of the period	(13)	<u>6,600,503</u>	<u>5,965,781</u>

Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Notes forming part of the interim condensed consolidated financial statements
For the six months ended 30 June 2026

1) General

Arab International Company for Education and Investment was established on 20 November 1989 as a Limited Public Shareholding Company under registration No. (208).

The Company's main activity is in the university education sector under the name of the Applied Science University, which started its teaching activity on 13 October 1991.

The address of the company in Jordan - Amman

The following are the names of the Board of Director's members:

<u>Name</u>	<u>Position</u>
Hejra Mohammed Al-Faris Hammad	Chairman
Haitham Abdullah AbdulHalim Abu Khadija	Deputy chairman
Muhammad Abdullah AbdulHalim Abu Khadija	Board Member
Nabil Hamdi Muhammad Al-Qawqa	Board Member
Muhammad Muhammad Abdul Hadi Abu Muailesh	Board Member
Alaa El-Din Abdul Karim Saeed Al-Tamam	Board Member
Rajai Adel Rajai Joudeh	Board Member
Fadi Saeed Labib Baransi	Board Member
Bassam Mohammad Al Bakheet Al Nsour	Board Member
Heba Abdullah Abdul Halim Abu Khadija	Board Member
Ahmad Abdullah Abdul Halim Abu Khadija	Board Member
Abdullah Haitham Abdullah Abu Khadija	Board Member

The interim condensed consolidated financial statements were approved by the Board of Directors resolution on 29 July 2026.

2) Basis of preparation

The interim condensed consolidated financial statements have been prepared in accordance with IAS (34) "Interim Financial Reporting" and in accordance with applicable local laws. Which do not include all disclosures that would otherwise be required in a complete set of financial statements and should be read in conjunction with the 2025 annual report for the company.

3) Accounting policies

The Group has applied the same accounting policies and methods of computation in its interim condensed consolidated financial statements as in its 31 December 2025 annual financial statements, except for the following amendments which apply for the first time in 2026. However, not all are expected to impact the group as they are either not relevant to the group's activities or require accounting which is consistent with the group's current accounting policies.

Changes in accounting policies

The following amendments are effective for the annual reporting period beginning 1 January 2026:

- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments Disclosures)
- Contracts Referencing Nature -dependent Electricity (Amendments to IFRS 9 and IFRS 7).

The following standards and amendments are effective for the annual reporting period beginning 1 January 2027:

- IFRS 18 Presentation and Disclosure in Financial Statements.
- IFRS 19 Subsidiaries without Public Accountability: Disclosures.

Notes forming part of the interim condensed consolidated financial statements (Continued)
For the six months ended 30 June 2026

The Group is currently assessing the effect of these new accounting standards and amendments.

IFRS 18 Presentation and Disclosure in Financial Statements, which was issued by the IASB in April 2024 supersedes IAS 1 and will result in major consequential amendments to IFRS Accounting Standards including IAS 8 Basis of Preparation of Financial Statements (renamed from Accounting Policies, Changes in Accounting Estimates and Errors). Even though IFRS 18 will not have any effect on the recognition and measurement of items in the consolidated financial statements, it is expected to have a significant effect on the presentation and disclosure of certain items. These changes include:

- Categorization and sub-totals in the statement of profit or loss,
- Aggregation/disaggregation and labelling of information,
- Disclosure of management-defined performance measures.

The Group does not expect to be eligible to apply IFRS 19.

4) Basis of consolidation

Where the company has control over an investee, it is classified as a subsidiary. The company controls an investee if all three of the following elements are present:

- power over the investee.
- exposure to variable returns from the investee and;
- The ability of the investor to use its power to affect those variable returns.

Control is reassessed whenever facts and circumstances indicate that there may be a change in any of these elements of control.

The actual control exists in situations where the company has the practical ability to direct the relevant activities of the investee without holding the majority of the voting rights. In determining whether control exists the company considers all relevant facts and circumstances, including:

- The size of the company's voting rights relative to both the size and dispersion of other parties who hold voting rights.
- Substantive potential voting rights held by the company and by other parties.
- Other contractual arrangements.
- Historical patterns in voting attendance.

The interim condensed consolidated financial statements present the results of the company and its subsidiaries ("the Group") as if they formed a single entity, as a result, Intercompany transactions and balances between group companies are therefore eliminated in full.

The interim condensed consolidated financial statements incorporate the results of business combinations using the acquisition method. In the statement of financial position, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognized at their fair values at the acquisition date. The results of acquired operations are included in the consolidated statement of comprehensive income from the date on which control is obtained. They are deconsolidated from the date on which control ceases.

The subsidiaries included in the interim condensed consolidated financial statements are as follows:

<u>Company name</u>	<u>Legal form</u>	<u>Country of establishment</u>	<u>The main activity</u>	<u>Ownership</u>
				%
Modern Jordan Medical University	L.L.C	Jordan	Establishing a medical university	98
Al Taleb Al Mujtahid Stationery Company		Jordan	Selling stationery and books	55
Arab public seince company		Saudi Arabia	Establishing a university	100

Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Notes forming part of the interim condensed consolidated financial statements (Continued)
For the six months ended 30 June 2026

5) Investments in associates

Name	legal form	Ownership %	The main activity	30 June 2026 JD	31 December 2025 JD
First Finance Co.	P.L.C	24	Financing real estate and consumer goods	9,970,718	9,858,227
Jordanian Real Estate Co. for Development		16	Sell and purchase property and leasing	6,212,829	6,193,025
Contempro Co. for Housing prjects		11	Building and selling appartments	754,579	742,321
Ibn Alhaytham Hospital Co.		50	Private hospitals- All specializations	6,605,640	6,741,504
Inernational Co. for Medical Investments	L.L.C	46	Investing in medical fields	733,450	775,899
Arab Int'l Food & Factories & Investments Co.		46	Food industry	12,375,081	11,998,584
Ettihad Schools Co.		42	Establishing schools for all educational stages	5,762,648	6,045,213
Alomana' for Investment and portfolio management		41	Mediating, financial services, and managing investment	4,400,282	4,322,986
Trans World Information Technology Co.		45	IT and computer services	346,169	335,210
Jordanian Consultative Center for Administrative Development & Capacity Building		50	Developing human resources	500	500
				<u>47,161,896</u>	<u>47,013,469</u>

The movements in investments in associates during the period are as follows:

Name	As at 1 Jan 2026 JD	Dividends JD	The company's share of the results of associates JD	The Company's share of the fair value reserve JD	As at 30 June 2026 JD
First Finance Co.	9,858,227	-	128,025	(15,534)	9,970,718
Jordanian Real Estate Co. for Development	6,193,025	(111,652)	123,331	8,125	6,212,829
Contempro Co. for Housing prjects	742,321	(20,059)	32,317	-	754,579
Ibn Alhaytham Hospital Co.	6,741,504	-	(180,697)	44,833	6,605,640
Inernational Co. for Medical Investments	775,899	-	(24,532)	(17,917)	733,450
Arab Int'l Food & Factories & Investments Co.	11,998,584	(339,958)	447,912	268,543	12,375,081
Ettihad Schools Co.	6,045,213	-	(282,565)	-	5,762,648
Alomana' for Investment and portfolio management	4,322,986	(111,973)	118,846	70,423	4,400,282
Trans World Information Technology Co.	335,210	-	10,959	-	346,169
Jordanian Consultative Center for Administrative Development & Capacity Building	500	-	-	-	500
	<u>47,013,469</u>	<u>(583,642)</u>	<u>373,596</u>	<u>358,473</u>	<u>47,161,896</u>

Notes forming part of the interim condensed consolidated financial statements (Continued)
For the six months ended 30 June 2026

6) Property and equipment

The following are the changes in property and equipment balances:

	JD
Property and equipment as at 31 December 2025	34,213,981
Additions	457,971
Transfer from projects under construction-Building construction and improvements	1,034,392
Transfer from advance payments for the solar energy project	5,134,553
Depreciation	(1,812,620)
Disposal	(7,171)
Property and equipment as at 30 June 2026	39,021,106

7) Projects under construction

This item represents projects related to construction and improvements to the facilities of the Applied Science University and its subsidiary, Arab Public Science Company, where the estimated cost to complete the projects is JD 2,557,668. The projects are expected to be completed during 2026 and 2027. The following are the changes in projects under construction balances:

	JD
Projects under construction as at 31 December 2025	2,927,003
Additions	2,076,835
Transfer to property and equipment	(1,034,392)
Projects under construction as at 30 June 2026	3,969,446

8) Advance payments for solar energy project

This item represents advance payments for a project to cover the company's electricity consumption. The Applied Energy Company LLC was established to design, implement, operate, and supervise this project. The Group's share in the capital of Applied Energy Company LLC is 40%, Note that all operational tests and performance conformity tests with the electricity grid were passed on, and the commercial operation of the project was officially announced by the National Electricity Company on 9 April 2026. Applied Science University's share of the project's generating capacity was determined at 48%, The following are the changes in advance payments for solar energy project balances:

	JD
Advance payments for the solar energy project as at 31 December 2025	5,292,307
Additions	678,392
Transfer to property and equipment	(5,134,553)
Transfer to related parties	(1,483,186)
Reversal of impairment of provision	647,040
Advance payments for the solar energy project as at 30 June 2026	-

Arab International Company for Education and Investment
(Public Shareholding Company)
Amman - Jordan

Notes forming part of the interim condensed consolidated financial statements (Continued)
For the six months ended 30 June 2026

9) Related parties

Related parties represent the major shareholders and key management personnel of the group and the companies in which they are major shareholders. The prices and terms of these transactions are approved by the group management. The transactions with related parties appearing in the statement of interim condensed consolidated financial position are as follows:

Name	Nature of relationship	Nature of transaction	The volume of transactions for the six month ended 30 June		Balance as at	
			2026	2025	30 June 2026	31 December 2025
			JD	JD	JD	JD
<u>Due from related parties</u>						
Ibn Alhaytham Hospital Co.	Associate company	Health insurance	106,198	126,497	172,209	6,513
International Co. for Medical Investments		-	-	-	90,811	98,811
Ettihad Schools Co.		-	-	-	11,051	10,988
Jordanian Consultative Center for Administrative Development and Capacity Building		-	-	-	86,500	86,500
Alomana' for Investment and portfolio management		-	-	-	27,404	42,207
Amana Agricultural & Industrial Investment		-	-	-	33,917	33,917
Applied Energy Co.		-	-	-	1,483,186	-
Other		-	-	-	8,477	8,477
Total					1,913,555	287,413
Deduct: expected credit loss provision					(120,417)	(120,418)
					<u>1,793,138</u>	<u>166,995</u>
<u>Due to related parties</u>						
Trans World Information Technology Co.	Associate company	-	-	-	88,537	88,537
Haman Real Estate Company	Owned by an Associate Company	Rent Expense	29,215	17,012	26,783	-
					<u>115,320</u>	<u>88,537</u>

The senior management employees are those individuals who have the authority and responsibility to plan, direct, and control the company's activities, The salaries and benefits of the executive management were as follows:

	2026	2025
	JD	JD
Salaries and bonuses	505,052	499,154
Transportation allowance	24,000	18,000
Social security	15,445	15,306
	<u>544,497</u>	<u>532,460</u>

Notes forming part of the interim condensed consolidated financial statements (Continued)
For the six months ended 30 June 2026

10) Bank loans and facilities

	30 June 2026	31 December 2025
	JD	JD
Non-current		
Bank loans	1,029,682	576,087
Current		
Bank facilities	10,235,449	9,220,633
Bank Loans	8,728,379	4,721,680
	18,963,828	13,942,313
	19,993,510	14,518,400

The details of the bank loans and facilities are as follows:

	Limit	Interest rate	30 June 2026	31 December 2025
	JD	%	JD	JD
<u>Bank facilities</u>				
Arab Bank	4,000,000	8.75	5,190,492	3,153,145
Bank al Etihad	5,000,000	9.25	5,044,957	5,017,657
Housing Bank	-	-	-	1,049,831
			10,235,449	9,220,633
<u>Bank loans</u>				
Arab Bank	1,000,000	8.75	708,336	83,336
Al Rajhi Bank	7,000,000	8.25	6,528,384	3,421,485
Islamic International Arab Bank	1,000,000	7-2.04	1,685,529	701,650
Safoa Bank	3,250,000	8.25-7.75	835,812	1,091,296
			9,758,061	5,297,767
			19,993,510	14,518,400

11) Retained earnings

The Group resolved, during its Ordinary General Assembly meeting held on 30 April 2026, to distribute dividends in the amount of JD 6,075,000 with each share being JD 0.15 per share as of 31 December 2025 (JD 4,050,000 each share being JD 0.10 per share: 2025).

12) Basic and diluted share of profit for the period - JD/share

	2026	2025
Profit for the period -JD	4,509,581	3,115,197
Weighted average number of shares - share	40,500,000	40,500,000
Basic and diluted earnings per share of profit for the period -JD / share	0.111	0.077

Notes forming part of the interim condensed consolidated financial statements (Continued)
For the six months ended 30 June 2026

13) Cash and cash equivalents

Cash and cash equivalents appearing in the interim condensed consolidated statement of cash flows consist of the amounts shown in the interim condensed consolidated statement of financial position as follows:

	30 June 2026	30 June 2025
	JD	JD
Cash and cash equivalents	1,594,030	959,653
Investment deposits at banks	5,006,473	5,006,128
	<u>6,600,503</u>	<u>5,965,781</u>

14) Contingent Liabilities

As of the date of the interim condensed consolidated statement of financial position the Group has contingent liabilities represented bank guarantees with the amount of JD 820,636 against cash deposit of JD 82,034 (bank guarantees amounting to JD 840,636 against cash deposit of JD 84,064 as at 31 December 2025).