

ARAB INMA GLOBAL TRADING & INVESTMENT

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Condensed Cosolidated interim financial statements

As of June 30, 2026

(Reviewed not audited)

ARAB INMA GLOBAL TRADING & INVESTMENT

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

ARAB INMA GLOBAL TRADING & INVESTMENT Co.

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Introduction:

We have reviewed the accompanying condensed consolidated interim financial statements of **ARAB INMA GLOBAL TRADING & INVESTMENT Co. (Public Shareholding Company)** comprising of condensed consolidated interim statement of financial position as at 30 June 2026, and the related condensed consolidated interim statements of comprehensive income, changes in equity and cash flows for six-month period ended 30 June 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:

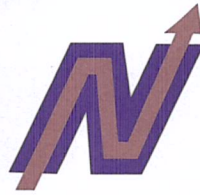
We conducted our review in accordance with International Standard on Review 2410 "Review of Condensed consolidated Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the condensed interim financial information consists of making inquiries primarily of persons 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, and except for the effect of what is mentioned in the basis of the qualified conclusion, nothing has come to our attention that makes us believe that the attached condensed interim consolidated financial statements were not prepared, in all material respects, in accordance with International Accounting Standard No. 34 'Interim Financial Reporting'.

Basis for qualified Opinion

- The company excluded the Shmeisani building from real estate investments and secured the account with Darkom Company because there is a lawsuit filed against Darkom Company by Al-Masrafiyoun for Brokerage and Financial Investments, and it is still pending in court; we await the verdict (according to the previous auditor's report).
- The property in the Artisan City (Abu Alanda), owned by the company, has been seized as a precautionary measure by Al-Masrafiyoon Brokerage and Financial Investments to ensure the remaining balance of the enforcement case is paid. The company recorded the amount received from Al Enma Company, related to the case, as a liability to Mr. Sami Barakat, his companies, and his brothers. Additionally, the Commercial Bank has filed a lawsuit against the company to collect its debt.



**Continued - Audit Report on the Condensed consolidated Interim Financial Statements ARAB
INMA GLOBAL TRADING & INVESTMENT Co. for the period ended on June 30, 2026**

- We haven't received the company's lawyer's response about the legal status as of June 30, 2026, so we haven't checked the company's legal situation.
- There is a shortfall in the credit loss provision amounting to (1,553,825) dinars as of June 30, 2026.

Other matter

The consolidated financial statements as at 31 December 2025 were audited by another auditor, who issued a qualified audit report dated 8 March 2026. the condensed interim consolidated financial statements for the period ended 30 June 2025 were also reviewed by another auditor, who issued a qualified review report dated 14 July 2025.

Obeidat & Alsali Co.

Nabeel M. Obeidat
License No. 877



Amman in
July 29, 2026

ARAB INMA GLOBAL TRADING & INVESTMENT

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Statement of condensed consolidated interim financial position
as of June 30, 2026 (reviewed not audited)

	Note	30-Jun-2026	31-Dec-2025
		JD	JD
<u>Assets</u>			
<u>Non - current assets</u>		(Reviewed)	(Audited)
Property , plant & equipments - net		230	324
Real estate investment - net	6	1,170,016	1,178,962
Total non - current assets		1,170,246	1,179,286
<u>Current assets</u>			
Accounts receivable & cheques under collection - net		3,810,536	3,811,526
Land held for sale	7	598,605	598,605
Other debit balances		16,347	16,807
Cash on hand at bank		1,001	799
Total current assets		4,426,489	4,427,737
Total assets		5,596,735	5,607,023
<u>Shareholders equity and liabilities</u>			
Capital		3,000,000	3,000,000
Statutory reserve		265,148	265,148
Voluntary Reserve		244,466	244,466
Special Reserve		229,967	229,967
(Accumulated Losses)		(1,051,676)	(1,051,676)
(Loss) for the period		(43,956)	-
Net Shareholders equity		2,643,949	2,687,905
<u>Non-current liabilities</u>			
Long-term Loans		55,576	43,098
Total non-current liabilities		55,576	43,098
<u>Current liabilities</u>			
Banks – Credit Balances		8,783	143,186
Accrued Loans Payable		-	10,059
Account payable		756,663	596,287
Other Accounts Payable.		2,131,764	2,126,488
Total current liabilities		2,897,210	2,876,020
Total Shareholders equity and liabilities		5,596,735	5,607,023

The accompanying notes form (1) to (12) an integral part of these statements

ARAB INMA GLOBAL TRADING & INVESTMENT

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

statement of condensed consolidated interim of comprehensive income
for the six months ended June 30, 2026 (reviewed not audited)

	Note	For the six months ended		For the three months ended	
		30-Jun-2026	30-Jun-2025	30-Jun-2026	30-Jun-2025
		JD	JD	JD	JD
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)
Revenues		39,849	36,474	18,213	17,002
Cost of revenues		(14,937)	(13,324)	(8,237)	(6,774)
Gross profit		24,912	23,150	9,976	10,228
General & administrative expenses		(62,557)	(57,081)	(32,436)	(29,783)
Finance Costs		(6,311)	(19,933)	(2,221)	(13,293)
(Loss) for the period		(43,956)	(53,864)	(24,681)	(32,848)
Total Comprehensive (Loss) for the Period		(43,956)	(53,864)	(24,681)	(32,848)
		Fils/Dinar	Fils/Dinar	Fils/Dinar	Fils/Dinar
Basic and diluted earning (loss) per share	11	(0.015)	(0.018)	(0.008)	(0.011)

The accompanying notes form (1) to (12) an integral part of these statements

ARAB INMA GLOBAL TRADING & INVESTMENT**Public shareholding company****Amman - The Hashemite Kingdom of Jordan****Statement of condensed consolidated interim of changes in owners' equity****for the six months ended June 30, 2026 (reviewed not audited)**

Description	Capital	Statutory reserve	Voluntary Reserve	Special Reserve	(Accumulated Losses)	(Loss) for the period	Net
	JD	JD	JD	JD	JD	JD	JD
<u>For the six months ended June 30, 2026</u>							
Balance as of January 1, 2026 - (Audited)	3,000,000	265,148	244,466	229,967	(1,051,676)	-	2,687,905
(Loss) for the period	-	-	-	-	-	(43,956)	(43,956)
Total comprehensive income	-	-	-	-	-	(43,956)	(43,956)
Balance as of June 30, 2026 (Reviewed)	3,000,000	265,148	244,466	229,967	(1,051,676)	(43,956)	2,643,949
<u>For the six months ended June 30, 2025</u>							
Balance as of January 1, 2025 - (Audited)	3,000,000	265,148	244,466	229,967	886,967-	-	2,852,614
(Loss) for the period	-	-	-	-	-	(53,864)	(53,864)
Total comprehensive income	-	-	-	-	-	(53,864)	(53,864)
Balance as of June 30, 2025 (Reviewed)	3,000,000	265,148	244,466	229,967	(886,967)	(53,864)	2,798,750

The accompanying notes form (1) To (12) is an integral part of these statements

ARAB INMA GLOBAL TRADING & INVESTMENT
Public shareholding company
Amman - The Hashemite Kingdom of Jordan
Statement of condensed consolidated interim of cash flows
for the six months ended June 30, 2026 (reviewed not audited)

	Note	30-Jun-2026	30-Jun-2025
		JD	JD
<u>Cash flows from operating activities</u>		(Reviewed)	(Reviewed)
(Loss) for the period		(43,956)	(53,864)
Depreciation		9,039	9,039
Operating (Loss) Before Changes in Working Capital		(34,917)	(44,825)
<u>(Increase) decrease in current assets</u>			
Accounts receivable & cheques under collection		990	3,763
Other debit balances		460	(7,802)
<u>Increase (decrease) in current liabilities</u>			
Accounts payable		160,376	30,355
Other payables balances		5,276	(8,095)
Net cash provided (used in) from operating activities		132,185	(26,604)
<u>Cash Flows from Financing Activities</u>			
Banks – Credit Balances		(134,403)	2,292
Loans		2,420	23,593
Net Cash (Used in) from Financing		(131,983)	25,885
Net increase (decrease) in cash		202	(722)
Cash on hand at bank beginning of the period		799	1,535
Cash on hand at bank ending of the period		1,001	813

The accompanying notes form (1) to (12) an integral part of these statements

ARAB INMA GLOBAL TRADING & INVESTMENT

Public shareholding company

Amman - The Hashemite Kingdom of Jordan

Notes to the condensed consolidated interim financial statements - reviewed not audited

1- Company's registration and objectives

Al-Inmaa Al-Arabia for Trade and Global Investments – a Public Shareholding Limited Company was incorporated on 14 December 2004 and was registered in the Register of Public Shareholding Companies at the Ministry of Industry, Trade and Supply under Registration No. (357), with a share capital of JOD 3,000,000.

The Company main activities are managing public investments, import and export, general trade and carry out all business and investments and everything falls under the business of commercial and investment companies in Jordan and abroad.

The financial statements were approved by the board of directors at their meeting held on **July 29, 2026**, these financial statements don't need subject to the approval of the general assembly of shareholders.

2- Significant accounting policies

Basis of preparation of condensed interim financial statements

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

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

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

These condensed interim 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 are 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 six months period ended **June 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 six months profit ended **June 30, 2026** since it made at the year-end .

ARAB INMA GLOBAL TRADING & INVESTMENT

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Amman - The Hashemite Kingdom of Jordan

Notes to the condensed consolidated interim financial statements - reviewed not audited

3- Basis of consolidation of the financial statements

- The consolidated financial statements consist of assets , liabilities , revenues & expnses ARAB INMA GLOBAL TRADING & INVESTMENT and subsidiary as follows :

Company's name	Legal form	Capital	Ownership
			rate
		JD	%
Alinma Saudi Arabian Investment Company	L.L.C	100,000	100
Al-Hanem Real Estate Investments Company	L.L.C	10,000	100
Sawar Al Sharq Trading Company	L.L.C	1,000	100

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

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

The financial statements for the mother company and subcdiaries are prepared for the period of the same accounting policies which used in the mother company (ARAB INMA GLOBAL TRADING & INVESTMENT) , if subsidiary used differnet policies some adjusting must made on its financial statements to be applicable to the policies used in the mother company .

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

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Notes to the condensed consolidated interim financial statements - reviewed not audited

4- Use of estimates

The preparation of the condensed interim financial statements requires management to make estimates and assumptions that affect the reported amount of financial assets and liabilities and disclosure of contingent liabilities. These estimates and assumptions also affect the revenues and expenses and the resultant provisions and particular, considerable judgement by management is required in the estimation of the amount and timing of future cash flows. Such estimates are necessarily based on assumptions about several factors involving varying degrees of judgment and uncertainty and actual results may differ, resulting in future change in such provisions.

Management believe that the estimates are reasonable and are as follows:

- Management evaluates its investments for impairment on a regular basis where there is a prolonged decline, Management estimates the value of impairment and the same is charged in the statement of condensed interim comprehensive income - An estimate of the collectible amount of trade accounts receivables is made when collection of the full amount is no longer probable. For individually significant amounts, this estimation is performed on an individual basis. Amounts which are not individually significant, but which are past due, are assessed collectively and a provision applied according to the length of time past due, based on historical recovery rates.
- Inventories are held at the lower of either cost or net realizable value. When inventories become old or obsolete, an estimate is made of their realizable value. For individually significant amounts this estimation is performed on an individual basis. Amounts which are not individually significant, but which are old or obsolete, are assessed collectively and a provision applied according to the inventory type and the degree of aging or obsolescence, based on historical selling prices.
- Management reviews periodically the tangible and intangible assets in order to assess the amortization and depreciation for the year based on the useful life and future economic benefits. Any impairment is taken to the statement of condensed interim comprehensive income.

5- Significant accounting policies

Changes in accounting policies

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

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

The issued amendments that have come into effect

The standard

Applicable date

Classification and measurement of financial instruments - (Amendments to International Financial Reporting Standard No. 9 for Financial Reporting Standard No. 7)

Jan-26

ARAB INMA GLOBAL TRADING & INVESTMENT

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Notes to the condensed consolidated interim financial statements - reviewed not audited

The issued amendments are not in effect yet.

The standard

Applicable date

International Financial Reporting Standard 18 - Presentation and Disclosure in Financial Statements

Jan-27

International Financial Reporting Standard 19 - Unlisted Subsidiaries - Disclosures

Jan-27

Selling or contributing assets between an investor and its subsidiary or joint venture amendments to International Financial Reporting Standard No. 10 and International Accounting Standard No. 28, and the effective date has not yet been determined.

Not determined

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

6- Real-estate investments - net

This item consists of :

	30-Jun-2026	31-Dec-2025
	JD	JD
	(Reviewed)	(Audited)
Buildings	1,634,325	1,634,325
Deduct: buldings' accumulated depreciations	(464,309)	(455,363)
Net	1,170,016	1,178,962

The fair value of the real estate investments reached 3,051,237 dinars based on estimates from experts specializing in real estate appraisal.

The Shmeisani building on plot number 653, basin 12, was excluded due to the suspension of work under the agency system and the lawsuit filed by the Bankers Company against Darkum Company to claim the amount paid by Alinma Company and cancel the sale.

7- Lands for sale

This item consists of :

The fair value of land investments reached 617,795 dinars, based on estimates from specialists in the field of real estate appraisal.

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Notes to the condensed consolidated interim financial statements - reviewed not audited

8- Income tax

The parent company's income tax was audited up to the end of 2023 and accepted electronically, while the years 2024 and 2025 have been submitted with self-assessment statements and have not yet been reviewed by the Income and Sales Tax Department.

The corporate income tax for subsidiaries was accepted for the end of 2023 and accepted electronically. As for 2024 and 2025, the self-assessment statements have been submitted but have not been reviewed yet.

9- Basic and diluted earning per share

This item consists of :

	30-Jun-2026	30-Jun-2025
	JD	JD
Profit (loss) for the period after tax	(43,956)	(53,864)
Weighted average shares (Share) after tax	3,000,000	3,000,000
Basic and diluted earning per share	(0.015)	(0.018)

10- Risk management

The company is exposed in general to financial risks, credit risks, liquidity risks and market risks, especially in light of the Corona pandemic, and in general, the goals and policies of the company in managing the financial risks to which the financial statements are exposed, and they have been disclosed in the financial statements as well as the financial statements of the company as well On **December 31, 2025**.

11- Subsequent events

There are no subsequent events may have material affects to consolidated condensd interim financial position .

12- 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.