# ARAB INMA GLOBAL TRADING & INVESTMENT

**Public shareholding company**
**Amman - The Hashemite Kingdom of Jordan**
**as of September 30, 2026**
**Condensed Cosolidated interim financial statements**

**(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 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, 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***

1- **. The Company's investment properties and land held for sale have been subject to attachment, resulting in restrictions on the Company's ability to dispose of these assets, in accordance with the nature of the attachment proceedings and the legal restrictions arising therefrom. Given the material significance of these assets, this matter affects the Company's ability to dispose of a substantial portion of its assets.**

2- **There is a deficit in the provision for credit losses amounting to (1,557,475) dinars.**



P.O.Box 850103
Amman 11185 Jordan

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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 ARAB INMA GLOBAL TRADING & INVESTMENT Co. for the period ended on September 30, 2026***

**Other matter**

The consolidated financial statements as of December 31, 2025, and the condensed consolidated interim financial statements for the period ended September 30, 2025, were audited by another auditor who issued a qualified audit report and a qualified review report on March 8, 2026, and October 12, 2025, respectively.

**Obeidat & Alsalih Co.**

**Nabeel M. Obeidat**

**License No. 877**

**Amman in**

**Oct 28, 2026**



P.O.Box 850103
Amman 11185 Jordan

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## ARAB INMA GLOBAL TRADING & INVESTMENT

**Public shareholding company**

**Amman - The Hashemite Kingdom of Jordan**

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

| | Note | 30-Sep-2026 | 31-Dec-2025 |
|---|---|---|---|
| **Assets** | | JD | JD |
| **Non - current assets** | | **(Reviewed)** | **(Audited)** |
| Property , plant & equipments - net | | 194 | 324 |
| Real estate investment - net | 6 | 1,165,543 | 1,178,962 |
| **Total non - current assets** | | **1,165,737** | **1,179,286** |
| **Current assets** | | | |
| Accounts receivable & cheques under collection - net | | 3,819,107 | 3,811,526 |
| Land held for sale | 7 | 598,605 | 598,605 |
| Other debit balances | | 9,783 | 16,807 |
| Cash on hand at bank | | 1,023 | 799 |
| **Total current assets** | | **4,428,518** | **4,427,737** |
| **Total assets** | | **5,594,255** | **5,607,023** |
| **Shareholders equity and liabilities** | | | |
| 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 | | 9,404 | - |
| **Net Shareholders equity** | | **2,697,309** | **2,687,905** |
| **Non-current liabilities** | | | |
| Long–term Loans | | - | 43,098 |
| **Total non-current liabilities** | | **-** | **43,098** |
| **Current liabilities** | | | |
| Provision for Legal Cases | | 2,000,000 | 2,000,000 |
| Banks – Credit Balances | | - | 143,186 |
| Accrued Loans Payable | | - | 10,059 |
| Account payable | | 765,266 | 596,287 |
| Other Accounts Payable. | | 131,680 | 126,488 |
| **Total current liabilities** | | **2,896,946** | **2,876,020** |
| **Total Shareholders equity and liabilities** | | **5,594,255** | **5,607,023** |

**The accompanying notes form (1) to (13) 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 nine months ended September 30, 2026 (reviewed not audited)**

| | | For the nine months ended | | For the three months ended | |
|---|---|---|---|---|---|
| | Note | 30-Sep-2026 | 30-Sep-2025 | 30-Sep-2026 | 30-Sep-2025 |
| | | JD | JD | JD | JD |
| | | **(Reviewed)** | **(Reviewed)** | **(Reviewed)** | **(Reviewed)** |
| Revenues | | 62,969 | 56,742 | 23,120 | 39,740 |
| Cost of revenues | | (20,869) | (20,096) | (5,932) | (13,322) |
| **Gross profit** | | **42,100** | **36,646** | **17,188** | **26,418** |
| Commercial Bank Settlement Revenues | | 66,044 | - | 66,044 | - |
| General & administrative expenses | | (91,076) | (84,401) | (28,519) | (54,620) |
| Finance Costs | | (7,664) | (34,228) | (1,353) | (20,935) |
| **Profit (Loss) for the period** | | **9,404** | **(81,983)** | **53,360** | **(49,137)** |
| **Total Comprehensive income (Loss) for the Period** | | **9,404** | **(81,983)** | **53,360** | **(49,137)** |
| | | **Fils/Dinar** | **Fils/Dinar** | **Fils/Dinar** | **Fils/Dinar** |
| **Basic and diluted earning income (loss) per share** | 9 | **0.003** | **(0.027)** | **0.018** | **(0.016)** |

**The accompanying notes form (1) to (13) an integral part of these statements**

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

| Describtion | Capital | Statutory reserve | Voluntary Reserve | Special Reserve | (Accumulated Losses) | (Loss) for the period | Net |
|---|---|---|---|---|---|---|---|
| | JD | JD | JD | JD | JD | JD | JD |
| **For the nine months ended September 30, 2026** | | | | | | | |
| **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 | - | - | - | - | - | 9,404 | 9,404 |
| **Total comprehensive income** | - | - | - | - | **-** | **9,404** | **9,404** |
| **Balance as of September 30, 2026 ( Reviewed )** | **3,000,000** | **265,148** | **244,466** | **229,967** | **(1,051,676)** | **9,404** | **2,697,309** |
| **For the nine months ended September 30, 2025** | | | | | | | |
| **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 | - | - | - | - | - | (81,983) | (81,983) |
| **Total comprehensive income** | - | - | **-** | **-** | **-** | **(81,983)** | **(81,983)** |
| **Balance as of September 30, 2025 ( Reviewed )** | **3,000,000** | **265,148** | **244,466** | **229,967** | **(886,967)** | **(81,983)** | **2,770,631** |

**The accompanying notes form (1) To (13) 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 nine months ended September 30, 2026 (reviewed not audited)**

| | Note | 30-Sep-2026 | 30-Sep-2025 |
|---|---|---|---|
| | | JD | JD |
| **Cash flows from operating activities** | | **(Reviewed)** | **(Reviewed)** |
| Profit (Loss) for the period | | 9,404 | (81,983) |
| Depreciation | | 13,549 | 13,559 |
| **Operating (Loss) Before Changes in Working Capital** | | **22,953** | **(68,424)** |
| **(Increase) decrease in current assets** | | | |
| Accounts receivable & cheques under collection | | (7,581) | (148,809) |
| Other debit balances | | 7,024 | (39,882) |
| **Increase (decrease) in current liabilities** | | | |
| Accounts payable | | 168,979 | 42,150 |
| Other payables balances | | 5,192 | (5,536) |
| **Net cash provided from (used in) operating activities** | | **196,567** | **(220,501)** |
| **Cash flows from investing activities** | | | |
| Proceeds from the sale of real estate investments | | - | 254,322 |
| **Net cash (used in) provided from investing activities** | | **-** | **254,322** |
| **Cash Flows from Financing Activities** | | | |
| Banks – Credit Balances | | (143,186) | (67,664) |
| Loans | | (53,157) | 33,676 |
| **Net Cash (Used in) from Financing** | | **(196,343)** | **(33,988)** |
| **Net increase (decrease) in cash** | | **224** | **(167)** |
| Cash on hand at bank beginning of the period | | 799 | 1,535 |
| **Cash on hand at bank ending of the period** | | **1,023** | **1,368** |

**The accompanying notes form (1) to (13) an integral part of these statements**

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 **OCT 28, 2026,** these financial statements dont needs 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 statement have been prepared in accordance with inernational 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 appears on fair value.

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

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- **Basis of consolidatation 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 subcidiaries 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 .

4- **Use of estimates**

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

5- **Significant accounting policies**

**Changes in accounting policies**

The accounting policies followed in the preparation of the 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 |

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

6- **Real-estate investments - net**

A- This item consists of :

| | 30-Sep-2026 | 31-Dec-2025 |
|---|---|---|
| | JD | JD |
| | **(Reviewed)** | **(Audited)** |
| Buildings | 1,634,325 | 1,634,325 |
| Deduct: buldings' accumulated depreciations | (468,782) | (455,363) |
| **Net** | **1,165,543** | **1,178,962** |

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

C- The Company derecognized the investment property building (Shmeisani Building) in 2023, which had a carrying amount of JOD (1,376,358) and had been purchased from Darcom Company under the Wakala (Agency) arrangement. The Wakala arrangement was discontinued due to a lawsuit filed by Al-Masrafiyoun for Brokerage and Financial Investments against Darcom Company, claiming the amount paid by Al-Inma Company and seeking the cancellation of the sale transaction. Accordingly, the Company recorded the amount paid as a receivable from Darcom Company amounting to JOD (1,350,000).

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.

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-Sep-2026 | 30-Sep-2025 |
|---|---|---|
| | JD | JD |
| Profit (loss) for the period after tax | 9,404 | (81,983) |
| Weighted average shares (Share) after tax | 3,000,000 | 3,000,000 |
| **Basic and diluted earning income (loss) per share** | **0.003** | **(0.027)** |

10- **Cases**

**Nature and Amount of Lawsuits and Legal Claims, in which Al-Inma Arabia Company for Trading and Global Investments is the Plaintiff.**

lawsuit was filed against Imad Al-Lولو for an amount of JOD (411,000). The Company obtained a court judgment against Imad Al-Lولو requiring him to pay approximately JOD (388,000), and the judgment became final and conclusive. Accordingly, a number of plots of land were seized and put up for public auction, and the share of Al-Inma Arabia Company for Trading and Global Investments amounted to JOD (155,678). However, the amount was seized in favor of the case filed by Al-Masrafiyoun for Brokerage and Financial Investments. The case is still pending before the Execution Department, and a request has been submitted to imprison the judgment debtor in respect of the remaining outstanding amount.

**Nature and Amount of Cases and Lawsuits in which Al-Inma Arabia Company for Trading and Global Investments is the Defendant.**

Case No. 261/2013, filed by Al-Masrafiyoun for Brokerage and Financial Investments, concerning a claim for an amount of JOD (2,446,531). On 28/6/2018, the Court of First Instance issued a judgment obligating the defendants, jointly and severally, to pay the full amount or to uphold the precautionary attachment. Accordingly, the Company's land and properties were seized and advertised for public auction. Al-Masrafiyoun for Brokerage and Financial Investments is still proceeding with enforcement against the assets of Al-Inma Arabia Company to collect the remaining outstanding debt.

Preliminary Case No. 3051/2023, filed by Al-Masrafiyoun for Brokerage and Financial Investments against Al-Inma Arabia Company for Trading and Global Investments and Darcom Investment Company. The case concerns a claim for JOD (1,350,000) and a request to register Plot No. 653, Basin No. 12, located in Al-Weibdeh, Amman, in the name of Al-Inma Arabia Company.

11- **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**.

12- **Subsequent events**

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

13- **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.