

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)
AND ITS SUBSIDIARIES
AMMAN - JORDAN**

**CONSOLIDATED INTERIM FINANCIAL INFORMATION
FOR THE PERIOD ENDED MARCH 31, 2024 (UNAUDITED)
TOGETHER WITH THE INDEPENDENT
REVIEW REPORT**

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)
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Report on Review of Consolidated Interim Financial Information

To the Chairman and Members of the Board of Directors
Investments & Integrated Industries Company
(Public Shareholding Company – Holding Company)
Amman – Jordan

Introduction

We have reviewed the accompanying consolidated interim financial information of Investments & Integrated Industries Company (Public Shareholding– Holding Company) and its subsidiaries “the Company” which consist of consolidated interim statement of financial position as of March 31, 2024 and the related consolidated interim statements of income, other comprehensive income, changes in shareholders’ equity and cash flows for the three-month period then ended, and a summary of significant accounting policies and other explanatory notes.

Management Responsibility

Management is responsible for the preparation and fair presentation of this consolidated interim financial information in accordance with International Accounting Standard 34 (Interim Financial Reports). Our responsibility is to express a conclusion on this consolidated interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Conclusion

Based on our review, and except for the effects of the matter described below, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information does not present fairly, in all material respects, the consolidated interim financial position of Investments & Integrated Industries Company as of March 31, 2024, and its financial performance and its cash flows for the three months then ended in accordance with International Accounting Standard 34.

As stated in Note (9) to the consolidated interim financial information, there is a legal case filed against the Integrated Investment and Industries Company for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company). Following legal proceedings, the court has issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from November 1, 2022. However, the Company's management did not recognize any provisions to meet the potential liabilities arising from this case.

Explanatory Paragraph

The Company's fiscal year ends on December 31 of each year. However, this consolidated interim financial information has been prepared to meet the requirements of the Jordan Securities Commission and for management purposes.

This Report is a translated version of the original review report on consolidated interim financial information issued in Arabic, in case of a discrepancy, the Arabic original will prevail.

UHY Arab Auditors

Nabil Haddad
License No. (561)



Amman - Jordan
April 16, 2024

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
(PUBLIC SHAREHOLDING COMPANY – HOLDING COMPANY)
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CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

Jordanian Dinar

	31, March 2024	December 31, 2023
Assets		
Current Assets		
Cash on hand and at banks	7,876	10,113
Trade receivables and checks under collection-net	2,596,451	2,333,798
Inventory	1,713,469	1,136,733
Other debit balances and due from related parties	139,925	164,011
Total Current Assets	4,457,721	3,644,655
Property and equipment	1,480,131	1,488,227
Real Estate Investment	300,511	300,511
Financial assets at fair value through other comprehensive income	15,219,866	16,446,650
Total Assets	21,458,229	21,880,043
Liabilities and Shareholders' Equity		
Current Liabilities		
Due to banks	921,541	40,548
Short-term portion of loans	850,800	1,205,160
Accounts payable	792,587	371,018
Other credit balances and due to related parties	351,338	404,645
Total Current Liabilities	2,916,266	2,021,371
Long term loans	5,121,815	5,121,249
Due to related parties – long-term	4,288,522	4,269,114
Total Liabilities	12,326,603	11,411,734
Shareholders' Equity		
Capital	14,500,000	14,500,000
Statutory reserve	258,718	258,718
Fair value reserve	(3,285,950)	(2,059,166)
Accumulated losses	(2,713,539)	(2,592,528)
Shareholders' Equity	(8,759,229)	10,107,024
Non-controlling interest	372,397	361,285
Net Shareholders' Equity	9,131,626	10,468,309
Total Liabilities and Shareholders' Equity	21,458,229	21,880,043

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
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CONSOLIDATED INTERIM STATEMENT OF INCOME

<i>Jordanian Dinar</i>	31, March 2024	31, March 2023
Sales – net	974,431	1,130,506
Less: Cost of sales	(707,305)	(953,366)
Gross Profit	267,126	177,140
Less: General, administrative, and marketing expenses	(222,069)	(206,069)
Less: Interest expenses – net	(166,613)	(202,837)
Add: Dividends received	11,657	36,288
Loss for the Period before Income tax	(109,899)	(195,478)
Less: Income tax	-	(1,498)
Loss for the Period	(109,899)	(196,976)
Allocated as follows:		
Company's shareholders	(121,011)	(192,844)
Non-controlling interest	11,112	(4,132)
	(109,899)	(196,976)
Basic and Diluted Loss Per Share	(0.83%)	(1.3%)

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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CONSOLIDATED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME

<i>Jordanian Dinar</i>	31, March 2024	31, March 2023
Loss for the period	(109,899)	(196,976)
Add Items of Other Comprehensive Income:		
Change in fair value of financial assets at fair value through other comprehensive income	(1,226,784)	(502,781)
Total Loss and Other Comprehensive Income	<u>(1,336,683)</u>	<u>(699,757)</u>
Allocated as follows:		
Company's shareholders	(1,347,795)	(695,625)
Non-controlling interest	11,112	(4,132)
	<u>(1,336,683)</u>	<u>(699,757)</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
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CONSOLIDATED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

In Jordanian Dinar	Capital	Statutory reserve	Fair value reserve	Accumulated losses	Total	Non-controlling interest	Total Shareholders' Equity
For the period ended 31 March 2024							
Beginning balance	14,500,000	258,718	(2,059,166)	(2,592,528)	10,107,024	361,285	10,468,309
Loss and other comprehensive income for the period	-	-	(1,226,784)	(121,011)	(1,347,795)	11,112	(1,336,683)
Balance as of 31 March 2024	14,500,000	258,718	(3,285,950)	(2,713,539)	8,759,229	372,397	9,131,626
For the period ended 31 March 2023							
Beginning balance	14,500,000	198,850	95,486	(3,122,619)	11,671,717	354,452	12,026,169
Loss and other comprehensive income for the period	-	-	(502,781)	(192,844)	(695,625)	(4,132)	(699,757)
Balance as of 31 March 2023	14,500,000	198,850	(407,295)	(3,315,463)	10,976,092	350,320	11,326,412

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CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

	31, March 2024	31, March 2023
<i>Jordanian Dinar</i>		
Cash flows from Operating Activities:		
Loss for the period before Income tax	(109,899)	(195,478)
Depreciation	8,096	9,825
Interest expenses	166,613	202,837
	<u>64,810</u>	<u>17,184</u>
Changes in working capital items:		
Inventory	(576,736)	90,196
Trade receivables and checks under collection	(262,653)	168,417
Other debit balances and due from related parties	24,086	23,323
Accounts payable	421,569	(143,102)
Other credit balances	(49,681)	(160,151)
Income tax paid	-	(1,498)
Net Cash Flows Used in Operating Activities	<u>(378,605)</u>	<u>(5,631)</u>
Cash Flows from Financing Activities:		
Due to related parties	15,782	(7,595)
Loans, due to banks, and interest	360,586	(217,469)
Net Cash Flows From (Used in) Financing Activities	<u>376,368</u>	<u>(225,064)</u>
Net change in cash and cash equivalents	(2,237)	(230,695)
Cash and cash equivalents at the beginning of the period	10,113	241,916
Cash and Cash Equivalents at the end of the Period	<u>7,876</u>	<u>11,221</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

**INVESTMENTS & INTEGRATED INDUSTRIES COMPANY
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NOTES TO CONSOLIDATED INTERIM FINANCIAL INFORMATION

1) General

a. Establishment and objectives:

Investments & Integrated Industries Company (public shareholding – holding company) “The Company” was established and registered in the Ministry of Industry and Trade of Jordan under no. (281) on April 20, 1995.

The main objectives of the Company include managing its subsidiaries, participating in managing other entities in which the company has ownership, investing in equity and debt securities, and granting finance for its subsidiaries.

2) Basis of Preparation of the Consolidated Interim Financial Information

a. Statement of compliance

The accompanying consolidated interim financial information for the three months ended March 31, 2024, has been prepared in accordance with International Accounting Standard 34 (interim financial reports).

This consolidated interim financial information does not include all information and disclosures required for preparing annual financial statements in accordance with international financial reporting standards, accordingly, it should be read in conjunction with the Company’s consolidated financial statements for the year ended December 31, 2023. Moreover, the Company’s operating results for the three months ended March 31, 2024, do not necessarily give an indication of the Company’s estimated operating results for the year ending December 31, 2024.

b. Basis of consolidating the interim financial information

The consolidated interim financial information comprises of the financial statements of Investments & Integrated Industries Company (the “Parent Company”) and its subsidiaries, which are subject to its control. The parent Company controls subsidiaries when it is exposed, or has rights, to variable returns from its involvement with these subsidiaries and has the ability to affect those returns through its power over these subsidiaries. Balances, transactions, revenues, and expenses resulting from transactions within the group are eliminated when preparing this consolidated interim financial information.

Consolidated financial statements are prepared for the subsidiaries to the same financial period of the parent Company and using the same accounting policies adopted by the parent Company.

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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The financial information of the following subsidiaries is included in the accompanying consolidated interim financial information as of March 31, 2024, and December 31, 2023:

<u>Company Name</u>	<u>Paid up Capital</u>		<u>Ownership %</u>		<u>Nature of Operation</u>
	<u>31/3 2024</u>	<u>31/12 2023</u>	<u>31/3 2024</u>	<u>31/12 2023</u>	
Fa Kaf Consulting Company	3,000,000	3,000,000	98.2%	98.2%	Management, industrial and trading consulting, and RE rental
Quality Printing Press	3,160,000	3,160,000	82.59%	82.59%	Stationery& accessories
Oran for Investments	10,000	10,000	100%	100%	Investment

c. Basis of measurement

The consolidated interim financial information has been prepared on the historical cost basis except for the financial assets and financial liabilities which are measured at fair value.

d. Functional and presentation currency

The consolidated interim financial information is presented in Jordanian Dinar, which represents the Company's functional currency.

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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e. Use of estimates

The preparation of consolidated interim financial information in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

In particular, information about significant areas of estimation uncertainties and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated interim financial information include the following:

- A provision for expected credit loss is taken according to management estimates of credit expected loss.
- A provision for inventory is taken if the net realizable value of inventory falls below its carrying amount.
- Management estimates the provision for income tax in accordance with the prevailing laws and regulations and International Financial Reporting Standards.
- Management periodically reassesses the fair value of its financial assets based on their market prices.
- Management periodically reassesses the economic useful lives of tangible assets based on the general condition of these assets and the expectation for their useful economic lives in the future.
- Management frequently reviews the lawsuits raised against the Company based on a legal study prepared by the Company's legal advisors. This study highlights potential risks that the Company may incur in the future.

Management believes that its estimates and judgment are reasonable and adequate.

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3) Financial Risk and Capital Management

The Company has exposure to risks from its use of financial instruments. These risks are credit risks, liquidity risks, market risks (currency & interest rate risks), and capital management risks.

The Company's objective and policy in relation to risk management are consistent with those disclosed in the consolidated financial statements for the year ended December 31, 2023.

There have been no changes in the Company's approach to capital management during the period neither the Company is subject to externally imposed capital requirements.

4) Seasonality of Operations

The Company does not have operations that are affected by seasonality or cyclicity.

5) Related Parties' Transactions and Balances:

Parties are considered related parties when one party has control or significant influence over the other party. Following is a summary of related party transactions and balances:

a. Due from related parties:

	<u>Nature of Relationship</u>	<u>March 31, 2024</u>	<u>December 31, 2023</u>
<i>Jordanian Dinar</i>			
Saueressig Jordan	Sister	9,663	9,663
Nuqul Engineering and Contracting	Sister	973	973
Nuqul Automotive	Sister	222	297
Ideal For Printing	Sister	1,380	372
Fine Hygienic Paper-Sahab	Sister	-	1,605
Fine Hygienic Paper	Sister	8,221	-
Total		<u>20,459</u>	<u>12,910</u>

b. Due to related parties:

Short-term:	<u>Nature of Relationship</u>	<u>March 31, 2024</u>	<u>December 31, 2023</u>
<i>Jordanian Dinar</i>			
Al Naseem Trading	Sister	48,831	53,714
Fine Hygienic Paper-HO	Sister	27,833	27,899
Masader Investments	Sister	1,378	505
Fine Hygienic Paper-Dubai	Sister	561	561
Alsanouber Hygienic paper	Sister	2,850	2,400
Total		<u>81,453</u>	<u>85,079</u>

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Long-term:	Nature of Relationship	March 31, 2024	December 31, 2023
<i>Jordanian Dinar</i>			
Elia Nuqul & Sons	Shareholder	4,288,522	4,269,114
Total		<u>4,288,522</u>	<u>4,269,114</u>

c. Management personnel:

Salaries and other benefits for key management personnel of the Company (General Manager and Financial Manager) for the three months ended March 31, 2024, amounted to JOD 37,414 (JOD 49,668 for the three months ended March 31, 2023).

6) Financial Assets at Fair Value Through Other Comprehensive Income

<i>Jordanian Dinar</i>	March 31, 2024	December 31, 2023
Shares listed in local principal market	14,189,171	15,205,072
Shares traded in local OTC market	809,235	1,020,118
Unlisted companies	221,460	221,460
Total	<u>15,219,866</u>	<u>16,446,650</u>

The movement on the fair value reserve during the period was as follows:

<i>Jordanian Dinar</i>	March 31, 2024	December 31, 2023
Beginning balance	(2,059,166)	95,486
Change in fair value of financial assets	(1,226,784)	(2,154,652)
Net	<u>(3,285,950)</u>	<u>(2,059,166)</u>

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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Valuation technique

a) Shares listed in the local principal market:

Fair values of shares listed in the local principal market have been determined by reference to the period-end closing price. Details of these shares as of March 31, 2024, are as follows:

Company	No. Shares	Book value before valuation	Closing price	Fair value	Unrealized loss
Capital Bank of Jordan	5,338,007	10,889,534	1/88	10,035,453	(854,081)
International Co-vegetarian oil	1,609,666	3,219,332	1/89	3,042,269	(177,063)
Delta Insurance Co.	1,251,331	1,076,145	0/87	1,088,658	12,513
Al Noor Co.	7,000	15,750	2/64	18,480	2,730
Jordan Press Al- Rai	53,889	4,311	0/08	4,311	-
		<u>15,205,072</u>		<u>14,189,171</u>	<u>(1,015,901)</u>

b) Shares traded in the local OTC market:

During 2016, and according to the Regulating Directives for Trading in Unlisted Securities at the ASE issued on 12/4/2016, the shares of Amwaj Real Estate Company and Amwal Invest Company became OTC traded. As a result, the Company's management has used their period-end closing prices in determining the fair value of investments in these shares as of March 31, 2024. Management believes that the quoted prices of these shares in the OTC market are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs. Details of these investments are as follows:

Company	No. Shares	Book value before valuation	Closing price	Fair value	Unrealized Loss
Amwaj Real Estate	3,514,727	1,019,271	0/23	808,388	(210,883)
Amwal Invest	10,588	847	0/08	847	-
		<u>1,020,118</u>		<u>809,235</u>	<u>(210,883)</u>

c) Unlisted Companies:

Investment in equity securities of unlisted companies are evaluated at actual cost/book value. Details of investment in equity securities of unlisted companies are as follows:

Company	No. Shares	Book value before valuation	Fair value	Unrealized profit
Kuwaiti Jordanian Holding Co.	174,000	43,960	43,960	-
Dead Sea Company for Truism Investments	177,500	177,500	177,500	-
		<u>221,460</u>	<u>221,460</u>	<u>-</u>

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Total number of shares blocked against membership in the following investees' board of directors is 101,500 shares:

<u>Company</u>	<u>No. Shares</u>
International Company - vegetarian oil	20,000
Delta Insurance Co.	500
Capital Bank of Jordan	25,000
Amwaj Real Estate Company	50,000
Al Noor Co.	5,000
Jordan press AL-Rai	1,000
Total	<u>101,500</u>

7) Basic and Diluted Loss per Share

<i>Jordanian Dinar</i>	<u>March 31, 2024</u>	<u>March 31, 2023</u>
loss for the period	(121,011)	(192,844)
Weighted average number of shares	14,500,000	14,500,000
Basic and diluted loss per share for the period	(0,83%)	(1,3%)

8) Operating Segment

The Company operates its activities in major operating segments, which represents investment, consulting, real estate leasing, and Printing. The following table presents information on the operating segments for the three months ended March 31, 2024 (unaudited):

<i>Jordanian Dinar</i>	<u>Investment</u>	<u>Fa Kaf Consulting Company</u>	<u>Printing</u>	<u>Elimination</u>	<u>Total</u>
Revenues and expenses:					
Revenues	-	-	974,431	-	974,431
Net financing expenses	(147,408)	(10)	(19,195)	-	(166,613)
loss for the period	(162,893)	(12,129)	65,123	-	(109,899)
Assets and liabilities:					
Segment total assets	21,517,519	3,345,903	5,888,989	(9,294,182)	21,458,229
Segment total liabilities	14,207,809	42,455	4,097,122	(6,020,783)	12,326,603

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.

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9) Legal case against the Company

There is a legal case filed against the Integrated Industries and Investments Company by the plaintiff Cementra/Jordan for a financial claim of JD 3,505,831 in its capacity as a guarantor of Nuqul Engineering and Contracting Company (sister company), which resulted in the issuance of a decision by the Court of Appeal to order the precautionary attachment of the funds of the Integrated Investments and Industries Company. The subject matter of the above case, according to the confirmation of the Company's legal counsel, is summarized in a financial claim filed by Cementra/Jordan Company (Supplier) against both Nuqul Engineering and Contracting Company as a debtor and Integrated Industries and Investment and Integrated Industries Company in its capacity as guarantor of Nuqul Engineering and Contracting Company.

On February 21, 2023, the court issued a directive for both Integrated Investment and Industries Company and Nuqul Engineering and Contracting Company to settle the amount of JD 3,487,233. Additionally, they are responsible for covering associated expenses, lawyers' fees, and legal interest at a rate of 9%, accruing from November 1, 2022. However, the Company's management did not recognize any provision for this case.

The accompanying notes from (1) to (9) are an integral part of this consolidated interim financial information.