Egyptian Chemical Industries
KIMA
Subsidiary of Chemical Industries Holding Company
Since 1956

شركـة الصناعـات الكيمـاوية المصريـة
كيمـــا
احدي شركات القابضة للصناعات الكيماوية
تأسست ١٩٥٦

Kind attention / Disclosure Sector

Egyptian Stock Market

Please kindly find attached to your the financial statements of the company (KIMA) for the financial period on 31/3/2026 after its revision from the central Auditing Organization as per the following :-

1- The Statement of financial Position on 31/3/2026.

2- The Income Statement on 31/3/2026.

3- The change in property rights on 31/3/2026.

4- The supplementary indicators on 31/3/2026.

5- The cash flow on 31/3/2026.

6- Copy of the revision report issued from the central Auditing Organization.

Best Regards,

Chief Executive officer

Eng/Sameh Talaat Mohamed

EGYPTIAN CHEMICAL INDUSTRIES
شركة الصناعات الكيماوية المصرية
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ISO 9001 CERTIFIED
ENVIRONMENTAL MANAGEMENT SYSTEM ISO 14001

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Egyptian Chemical Industries – KIMA
Financial Sector

Statement of financial position in 31/3/2026

Value (in One Thousand Egyptian Pound)

Particular	Note	31/3/2026	30/6/2025
Assets			
Non-current assets			
Fixed assets (including net)	6	13057606	13587193
Projects under construction	7	5653510	3790155
Real estate investments	8	2155061	2160620
Financial investments evaluated by the fair value	8	1382886	2163270
Other non-traded financial investments		2307	2307
Loans for third parties	9	238	255
Intangible assets	10	2170500	2256834
Deferred tax assets		0	0
Total non-current assets		24422108	23960634
Current assets			
Inventory	11	3378160	2399625
Customers, notes receivable and other debtors	12	1230232	631047
Debit accounts with holding and sister companies		0	0
Down payments	0	0	0
Other financial investments	0	0	0
Cash and cash equivalent	13	4606522	3057028
Total current assets		9214914	6087700
Total assets		33637022	30048334
Equity			
Paid capital	14	9932895	9932895
Reserves	15	2857030	2808214
Evaluation difference of financial investments fair value through comprehensive income		2467723	2091151
Retained profits or (losses)		417138	-456159
Profits or (losses) of the year before distribution		531310	986964
Equity		16206096	15363065

شركة الصناعات الكيماوية المصرية
EGYPTIAN CHEMICAL INDUSTRIES
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Egyptian Chemical Industries – KIMA
Financial Sector

Statement of financial position in 31/3/2026

Value (in One Thousand Egyptian Pound)

Particular	Note	31/3/2026	30/6/2025
Noncurrent liabilities			
Issued bonds		0	0
Loans from banks	18	14386056	11183315
Loans from holding and sister companies	18	45955	596896
Deferred tax liabilities		961184	990863
Total non-current liabilities		15393195	12771074
Current liabilities			
Provisions	16	291769	309113
Suppliers, notes payable and other creditors	17	1538968	1207768
Credit accounts of holding and sister companies		0	0
Short-term loans and facilities		0	0
Due portion in one year of long-term loans	18	206994	397314
Due income tax		0	0
Total current liabilities		2037731	1914195
Total liabilities		17430926	14685269
Total equity and liabilities		33637022	30048334

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

Egyptian Chemical Industries – KIMA
Financial Sector

Income statement (profits and losses)
for the financial period ended 31/3/2026

Value (in One Thousand Egyptian Pound)

Particular	Note	31/3/2026	31/3/2025
Revenues of continual operations			
Sales / revenues	20	7314933	6390798
Sales cost / Revenue cost	21	-4179954	-3767770
Total profit		3134979	2623028
Marketing costs (sales and distribution)	23	-734707	-588337
Administrative and general expenses		- 273831	-282323
Formed provisions		0	0
Provisions no longer required	24	0	56500
Impairment losses		0	0
Profits (losses) of currency differences		-1071975	-511292
Capital profits (losses)		0	78
Real Estate Investment Valuation Gains	24	0	126266
Other revenues	24	54738	35238
Other expenses	25	-106039	-96753
Operation business outcome		1003165	1362405
Finance revenues		205655	283007
Finance expenses		-915910	-1048330
Finance net cost		-710255	-765323
Investment revenues	22	227659	255070
Profits before tax		520569	852152
Income tax expenses (deferred tax)		-29679	-24546
Takaful contribution		-18938	-15951
Net profit		531310	811655
Share main portion and decreased in profits		0,267	0.408

Chief Executive Officer
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EGYPTIAN CHEMICAL INDUSTRIES
شركة الصناعات الكيماوية المصرية
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Egyptian Chemical Industries – KIMA
Financial Sector

statement of Comprehensive Income
for the financial period ended 31/3/2026

Value (in One Thousand Egyptian Pound)

Particular	31/3/2026	31/3/2025
Profit of the period	531310	811655
Other comprehensive income		
Currency differences from foreign operations translation (B)		
Evaluation difference of financial investments fair value through comprehensive income	294738	-187090
Cash flow coverage (B)	0	0
Actuarial profits (losses) of employee benefits system	0	0
Enterprise share in comprehensive income in sister companies (B)	0	0
Income tax related to other comprehensive income items (D)	0	0
Total other comprehensive income for the period after tax deduction	826048	624565
Total comprehensive income for the period	826048	624565
Total comprehensive income of		
Owners of parent company	0	0
Non-controlling shareholders	0	0
	0,000	0,000

Chief Executive Officer
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EGYPTIAN CHEMICAL INDUSTRIES
شركة الصناعات الكيماوية المصرية
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Egyptian Chemical Industries – KIMA
Financial Sector

Statement of Cash Flows

For the for the financial period ended *31/3/2026*

Value Egyptian Pound

Particular	31/3/2026		Comparative Figures On 31/3/2025
	Subtotal	Total	
I: Cash flows from current business			
Cash sales and receipts from customers	7022953507		6657179478
Received production and export aids	0		0
Cash procurements and payments for suppliers	-4215279700		-4648038751
Cash wages	-201337602		-226291810
Revenues of securities	113069814		285916832
Received credit interest	206376353		265186487
Paid local and external interest	0		0
Paid taxes and duties	-245505838		-171820321
Other receipts	452773219		504387387
Other payments	-950762408		-369934636
Net cash flows from current business	2182287345	2182287345	2296584666
II: Cash flows from investment business			
Payments for fixed assets acquisition	-1949134461		-1348111950
(Projects under construction)	0		0
Receipts from fixed assets sale	5840500		9015592
Payments for investments purchase	0		0
Receipts from investments sale	0		0
Paid long-term loans	0		0
Collection of long-term loans	17149		37376
Net cash flows from investment business	-1943276812	-1943276812	-1339058982
Carried forward		239010533	957525684

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Egyptian Chemical Industries – KIMA
Financial Sector

Statement of Cash Flows (Cont'd)

For the for the financial period ended *31/3/2026*

Value Egyptian Pound

Particular	31/3/2026 Subtotal	31/3/2026 Total	Comparative Figures On 31/3/2025 Subtotal
Brought forward		239010533	957525684
III: Cash flows from finance business			
Receipts from bonds issue			
Bonds payment			
Receipts from long-term loans	1585808312		500000000
Payment of long-term loans	0		-729480307
Payment of loan interest	-588110581		
Payment of short-term loans	-190319654		-187584716
Receipts from cash shares issue	559079659		0
Paid amount for purchasing part of the company shares	0		0
Received amount from reselling part of the company shares	0		0
Paid profit distributions during the year	-55974049		0
Net cash flows from finance business		1310483687	-417065023
Change in cash flow during the period		1549494220	540460661
Cash opening balance		3057028272	3103366312
Cash closing balance		4606522492	3643826973

Chief Executive Officer
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EGYPTIAN CHEMICAL INDUSTRIES شركة الصناعات الكيماوية المصرية كيما KIMA

Egyptian Chemical Industries – KIMA
Financial Sector

Statement of Change in Equity On 31/3/2026

Value (in One Thousand Egyptian Pound)

Particular	Capital	Reserves	Retained profits (losses)	Profit (loss) of the period	Foreign currencies translation	Evaluation difference of financial investments fair value through comprehensive income	Cash flow coverage	Reevaluation on surplus	Treasury shares	Total	Non-controlling shareholders	Total equity
Balance on 01/07/2023	5932895	426979	-2042014	1150767		1781009			0	7249636	0	7249636
Changes in accounting policies									0	0	0	0
Re-represented balance	5932895	426979	-2042014	1150767		1781009			0	7249636	0	7249636
Changes in equity during the period	4000000	36000	1249240	-1150767		638061				4772534		4772534
Distributions	0	0	0		0	0	0	0	0	0	0	0
Total comprehensive income on 30/06/2024	0	0	0	2537934	0	0	0	0	0	2537934	0	2537934
Balance on 30/06/2024	9932895	462979	-792774	2537934	0	2419070	0	0	0	14560104	0	14560104
Balance on 01/07/2024	9932895	462979	-792774	2537934	0	2419070	0	0	0	14560104	0	14560104
Changes in accounting policies	0	0	0		0	0	0	0	0	0	0	0
Re-represented balance	9932895	2808215	-456159	986964	0	2091151	0	0	0	15363066	0	15363066
Changes in equity during the period		48815	873297	-455654		376572	0	0	0	843030	0	843030
Distributions	0	0	0		0	0	0	0	0	0	0	0
Total comprehensive income on 31/12/2025												
Balance on 31/12/2025	9932895	2857030	417138	531310	0	2467723	0	0	0	16206096	0	16206096

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

Notes Complementary to Financial Statements for the period ended on 31/3/2026

1- Brief of Company *

Legal Entity of Company

Egyptian Joint-Stock Company, under the jurisdiction of Holding Company for Chemical Industries (Egyptian Joint- Stock Holding Company, subject to the provisions of Law # 203/1991).

The company was incorporated under the resolution of the Cabinet issued on 14/03/1956 and published in Al Wakaeya Al Masriya , Issue 24, on 22/03/1956 (as per the provisions of Law # 26/1954), then the company became subject to Law # 97/1983 on Public Sector Authorities and Companies, then Law # 203/1991 and the amendment thereto, according to the articles of association of the company, published on 29/07/1993, and the amendment thereto were published on 28/06/2022 in Al Wakaeya Al Masriya.

2- Business of Company

Producing fertilizers, chemical substances, ferrosilicon and pure ammonium nitrate, bottling oxygen and any other related or integral products and trading in such products directly or through agency, and carrying out all related financial or commercial operations. The company may have an interest or participate, through commercial or industrial agency, with companies that have the same business or that could cooperate with to achieve its objective in Egypt or abroad, and the company may engage in real estate business related to sale, construction, participation, trading or lease with the companies specialized in the field of real estate marketing "construction and building".

3- Duration of Company

The duration of the company is 50 years, as of 22/03/1956, and the duration was renewed for another 50 years, as of 25/06/1998, according to the resolution of the extraordinary general assembly of the company.

4- Principles of Financial Statements Preparation

4-1 Compliance with Accounting Standards and Laws

The financial statements are prepared in accordance with the unified accounting system and the accounting standards as an integral frame, and in light of the relevant applicable Egyptian laws and regulations.

4-2 Principles of Measurement

The financial statements are prepared on the basis of the historical cost, excluding the financial instruments measured by the fair value or the amortized cost, as the case may be.

4-3 Currency of Dealing and Presentation

The financial statements are presented in the Egyptian Pound which is the currency of dealing regarding the transactions and the main and essential business of the company.

4-4 Accounting Estimations and Sources of Uncertainty Estimations

The application of the Egyptian Accounting Standards requires using the personal discretion by the management, and making estimations and assumptions for the values of the assets and liabilities that could not be provided from other sources. Such estimations and related assumptions depend on the historical experience and the related other factors. The actual outcomes of such estimations may be different, therefore, the estimations and assumptions are regularly audited, and any differences in the accounting estimations during the period of auditing such estimations, are recognized, in case where such differences affect the period of auditing only, but if they affect the period of auditing and the future periods, then such differences are listed in such period and the future periods.

Below are the main items where the estimations and personal discretion is used:

- Fixed assets and projects
- Inventory
- Customers
- Debtors and other debit balances
- Provisions
- Deferred taxes

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5- Main Adopted Accounting Policies

The financial statements are prepared in accordance with the unified accounting system and the accounting standards as an integral frame, and in light of the relevant applicable Egyptian laws and regulations. Below are the main adopted accounting policies.

5-1 Foreign Currencies Translation and Policies Adopted in Exchange Rates Differences Processing

The company has its accounts in the Egyptian Pound. The transactions in other foreign currencies are registered in the records by using the exchange rate between the registration currency and the foreign currency on the date of the transaction. The cash items in foreign currencies are reevaluated by the exchange rates declared by the banks that the company deals with on the date of the budget. The currency differences arising from transactions registration are registered, as well as such differences arising from evaluating the balances in the statement of income. The non-cash balances, measured by the historical cost, are translated by using the exchange rates prevailing on the date of the initial recognition.

5-2 Fixed Assets and Depreciations

Recognition and Measurement

The fixed assets are registered by the historical cost minus the accumulated depreciation and the value impairment losses, if any. The cost includes all direct costs related to asset acquisition, but as for the assets established internally, the asset cost includes the cost of raw materials, direct personnel and other costs required for the process of preparing such assets to reach the operating condition, and to reach the location and the objective they are established for, as well as the cost or removing such assets and resettling the location where such assets were established. The components of the items of the fixed assets, whereof useful lives are different, are estimated as separate items among such fixed assets. The profits and losses gained and incurred from excluding the fixed assets are recognized in the statement of income.

The estimated useful life, the scrap value and the applied depreciation methods are reconsidered at the end of every financial year, and such change is estimated as a change in accounting estimation.

Expenses after Acquisition

The cost of replacing a main component of any fixed asset is considered a part of the fixed asset cost when there is a sufficient expectation of having economic benefits along with acquisition, and when it is possible to reliably provide the cost of the replaced component, provided that the net book cost of the replaced components is excluded. The cost of reparation and maintenance services is recognized as expense in the statement of income.

Depreciation

The depreciation is listed in the statement of income according to the fixed premium method and according to rates conforming to the estimated useful life of each asset, excluding lands, and below is a statement of the depreciation rates of every type of fixed assets for estimating the depreciation:

Particular	Depreciation Rate
Buildings	2% buildings of the residential city – 5 % water and wastewater pipes 10% air conditioning – 12.5% overhead cranes – 6% factories – 6% urea / ammonia factory- 30% Cinema and Cafeteria Building - 16.5% Rest Area Building - 10% Iron and Steel Buildings
Machines and equipment	9.5% factories – 6.5% crane – 3.95% urea / ammonia factory
Intangible assets	4.75% urea / ammonia factory
Transportation means	12.5% cranes ¤ loader ¤ bulldozer- 20% Lorry - Bus - Passenger Cars - Tractors
Tools and kits	7.5%
Furniture and furnishing	10%
Computer	10%

Capital Profits and Losses:
The profits or losses gained or incurred due to excluding any fixed asset, and due to the difference between the net surrender value and the net book value of the asset are registered among the item of capital profits (losses) in the statement of income.

5-3 Projects under Construction
The amounts spent to establish or purchase fixed assets are registered in the item of Projects under Construction by the cost minus the impairment (if any) and when the fixed asset is ready for utilization it is added to the fixed assets. The asset depreciation starts when the asset is ready for utilization or when it is at the place and on the condition where it is ready for operation by the way determined by the management, and the asset depreciation stops on the date when the asset is classified as an asset maintained for sale or on the date of revoking the recognition of such asset, whichever is earlier.

5-4 Investments
The financial investments by the fair value through the other comprehensive income is represented in the company contributions to other companies capital by a percentage that makes it with no effect, and according to the company business model, such investments are evaluated by the fair value through the other comprehensive income, and are registered by the acquisition cost and measured by the fair value through the other comprehensive income. In case of impairment of equity instruments, evaluated by the fair value through the other comprehensive income, such impairment is not recognized among the profits and losses, and it is added among the equity, and when any instrument of the equity instruments is excluded, the accumulated amount is transferred from the other comprehensive income to the lock in profits.

5-4/1 Real estate investment
Investments are proven at the cost of acquisition and include the cost of all direct costs related to the acquisition of the asset, and real estate investments are reevaluated at fair value at the end of the entire financial year and the difference between the book value and the appraisal value in the income statement.

5-5 Borrowing and Policy of Borrowing Costs Processing
The received loans value is initially recognized, and the due amounts are registered in one year among the current liabilities, and the due amounts are classified one year after the date of the financial position among the long-term liabilities. As for the borrowing costs related to the period, they are added to the statement of income, and by exception of the above, the borrowing cost directly related to the acquisition, establishment or production of a qualified new asset, is capitalized and assed as a part of the cost of such asset and it is amortized during its estimated useful life. The borrowing cost capitalization is suspended in the periods when the asset preparation is temporarily suspended or when the asset is ready for utilization.

5-6 Inventory Measurement (Evaluation)
The inventory of the complete production is evaluated by the industrial cost of the net surrender value (on the basis of the potential sale price in light of the regular circumstances, minus the estimative costs or any other costs required for the accomplishment of sale), whichever is less. Meanwhile, the exchanged inventory of the complete production is quoted on the basis of (First In First Out) method, and the losses incurred due to the decrease of the surrender value below the book value are added to the statement of income.
Work-in-process inventory is valued at the lower of its cost (up to the last stage of production) or net realizable value.
The inventory of raw materials, materials, spare parts and packing and packing materials is evaluated by the cost, as such materials are maintained for being used in production, and it is expected to sell the complete products in which such materials are included with a price not less than the cost, and the cost of the exchanged amount of such inventory is determines on the basis of the weighted average.
The wastes inventory is evaluated by the cost or the net surrender cost, whichever is less.

Inventory Cost
The inventory cost includes the costs of purchase, the costs of formation and all other costs added to have the inventory reaching to its location and being on its current condition.

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5-7 Debtors and Other Debit Balances

The balances of customers, debtors and other debit balances are registered by the par value and the values that will be collected in return for the delivered goods and provided services are recognized and listed in the statement of the financial position, minus any amounts payable due to their value impairment and which are expected not be collected by the company.

5-8 Cash and Cash Equivalent

The item of cash and cash equivalent includes the balances of cash on hand, current accounts and demand deposits in banks.

5-9 Statement of Cash Flows

The statement of cash flows is prepared according to the direct method.

5-10 Policies of Assets Impairment

The book value of the assets of the company on the date of the financial position is considered (excluding inventory), and in case where there are indications of having the surrender value of such assets below their book value, the value of such assets is decreased below their surrender value, and such decrease is listed in the statement of income. The annual depreciation value, in relevant to the fixed assets of the following years, is estimated on the basis of the fair value. The company management regularly, on the date of the financial position, evaluates any indications of any decrease in the losses, previously recognized and incurred due to decreasing the book value of the assets during the previous periods, and in case of having such indications, the impairment is re-estimated, provided that it does not exceed the increased book value of any asset (excluding goodwill) due to the recovery of the impairment loss (the book value that would be determined by the net after depreciation), unless the value impairment loss as for the asset in the previous years, is recognized.

5-11 Suppliers, Creditors and Other Credit Balances

The balances of creditors and other credit balances are registered by the cost, and the liabilities (maturities) are recognized by the values to be paid in the future, in return for the goods and services received or provided.

5-12 Policies of Grants Processing

The governmental grants related to assets (if any) are registered as deferred revenues until the full payment, on condition of having the right to receiving them, and whenever such condition is met, the value are distributed as revenues during the financial periods represented in the estimated useful life of the asset with the same depreciation rate of such asset for such period.

5-13 Legal Reserve

As per the provisions of Law # 203/1991, the amendments thereto and the articles of association of the company, 5% of the distributable annual profits are deducted as legal reserve, and such deduction may be suspended if the legal reserve reached 50% of the issued capital, and whenever the reserve becomes below such percentage, the deduction is resumed until the percentage reaches the half of the issued capital of the company once again.

5-14 Provisions

The provisions are registered for meeting any legal liability of any liability expected from the surrounding circumstances due to recent events and potential events leading to resources outflow with economic benefits used to pay such liability, when it is possible to make a reliable estimation of the amount of liability.

The company pays the tax liabilities and forms provisions for taxes in light of the claims, whether actual, contested or potential in the years that have not been subject to inspection, and the company measures the tax disputes in the previous years that have not been settled in courts of law, on the basis of caution, to the extent of the fullest financial security for the company. The provisions are reconsidered on the date of the financial position.

5-15 Recognition of Revenues

Revenues of Customer Contracts (Egyptian Accounting Standard # 48)

Egyptian Accounting Standard # 48 replaced Egyptian Accounting Standard # 8 "Construction Contracts" and Egyptian Accounting Standard # (11) "Revenue". The Standard was applied on January 01st, 2021, and under

the new revenue standard the utilization of control form was created to recognize the revenue, instead of the form of benefits and risks.
The addition costs are recognized to have a customer contract as an asset if the enterprise expects refunding such costs, as well as the recognition of payment costs in contract as an asset when specific conditions are met.

The company registers the revenues of customer contracts on the basis of a five-step form as mentioned in the said standard.
Step (1) Determination of contract(s) with customer:
The contract is an agreement between two parties or more that establishes executable rights and obligations and specifies the standards to be met for each contract.
Step (2) Determination of Contract Performance Obligations:
Performance obligation is a pledge in the contract with customer to deliver a good or service to the customer.
Step (3) Determination of Transaction Price:
The transaction price is the compensation that the company expects to receive in return for delivering the good or the service to the customer, excluding the amounts received on behalf of third parties.
Step (4) Distribution Transaction Price to Contract Performance Obligation:
As for the contract that includes more than one obligation, the company will distribute the transaction among the performance obligations with a specific price in return for the contract that the company expects to have in return for the fulfillment of every obligation of the performance obligations.
Step (5) Revenue is recognized when (or both) the entity has fulfilled the performance obligation.

Sold Goods
The revenues of sales are recognized by issuing the invoice and by the transference of the main benefits and risks to the purchaser, and when there is a strong expectation of having economic benefits with the sale operation, and the benefits and risks of goods ownership are usually transferred to the purchaser when the purchaser receives the goods, and in case of export, the transference of the benefits and risks of the sold goods ownership is determined according to the freight terms.

Credit Interest
The credit interest is recognized in the statement of income by using the interest effective rate.

Revenues of Investments
The revenue related to such investments is registered within the limits what the company receives from the profit distributions of the companies invested in and the profits realized after the date of acquisition, as of the date of issuing the resolution of distribution in the general assemblies of the companies invested in which approved the profit distributions.

5-16 Expenses
All other costs and expenses required for engaging in the company business are recognized, including the administrative and general expenses and the expenses of sale and distribution, and are added to the statement of income on the accrual basis.

Debit Interest
The debit interest (if any) is recognized in the statement of income by using the interest effective rate.

Rent Payments
Standard No. 49 is applied to lease contracts entered into by the company, where a right-of-use asset is created against a right-of-use obligation in light of the present value of the lease installments, and the right-of-use asset is consumed over the expected life of the asset, or the term of the lease, whichever is less. Lease contracts of less than one year and low-value lease contracts are excluded from applying this treatment.

Personnel Insurance and Pension Scheme
The company contributes to the social insurance scheme of its personnel as per Social Insurance Law # 148/2019 and the amendments thereto, and the contribution value is added to the statement of income on the accrual basis, and the company obligation is limited to the value of such contribution.

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Income Tax
The income tax on the profits of the period includes the tax of the year and the deferred tax and is registered in the statement of income, excluding the income tax related to the items of equity which is directly registered among the statement of the other comprehensive income. The current tax is represented in the potential tax on the taxable profit using the current tax rates on the date of the financial position, in addition to the tax differences of the previous years.

Deferred Tax
The deferred tax imposed due to the temporary time differences between the book value of assets and liabilities on the accounting basis and their value on the tax basis, and the deferred tax is determined according to the method expected to realize or settle the values of the assets and liabilities using the current tax rates on the date of the financial position.
The deferred tax assets of the enterprise is recognized when there is a strong expectation of realizing taxable profits in the future through which such asset could be benefited from, and the value of the deferred assets is decreased by the value of the part from which no potential tax benefit will be gained in the following years.

5-17 Share Portion in Profits The share portion in profits is estimated by the value of the profits of the year available for distribution among shareholders according to the weighted average of the shares outstanding during the year.

5-18 Profits Distribution
The profits are registered as liabilities in the financial period when they are declared after being approved by the ordinary general assembly of the company.

(6) Fixed Assets and Depreciations
(6/1) Fixed Assets on 31/3/2026

Particular EGP	Lands EGP	Buildings / Constructions EGP	Machines and Equipment EGP	Transportation Means EGP	Tools and Kits EGP	Furniture and Stationeries EGP	Total EGP	Comparative Balance EGP
Cost opening balance	1662949	1004638513	14921947593	59034980	978286902	56922301	17022493238	16808285234
Credits		24929015	611750		3460829	3975566	32977160	214341677
Exclusions			276666	193977	60286	22743	553672	133673
Cost closing balance	1662949	1029567528	14922282677	58841003	981687445	60875124	17054916726	17022493238
Accumulated depreciation opening balance	--	337532671	2645440203	51910910	378262927	22153096	3435299807	2664218278
Credits	--	45314497	457698862	919377	54868387	3763480	562564603	771213489
Exclusions			276666	193977	60286	22743	553672	131960
Accumulated depreciation	--	382847168	3102862399	52636310	433071028	25893833	3997310738	3435299807
Net book value closing balance	1662949	646720360	11819420278	6204693	548616417	34981291	13057605988	13587193431

(6/2) Credits and Exclusions related to sixed assets on 31/3/2026
-The Additions to fixed assets during the period amounted to EGP 32977160 while deductions for the same period amounted to EGP 553672 .

-The lands and buildings on which the Kima 1 and Kima 2 factories are located are mortgaged to the Arab African International Bank (the bank of the security agent).

6-3 Fixed Assets depreciated in books and still utilized in production on 31/3/2026

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The fixed assets depreciated in books and still utilized in production **on 31/3/2026** reached an amount of EGP 220 495 594, represented in the following:

Particular	Buildings	Machines and Equipment	Transport Means	Tools and Equipment	Furniture	Total
Value in EGP	16 470 389	174 124 497	19 685 296	3 512 434	6 702 978	220 495 594

6-4 Lands

EGP	Share	Karat	Acre	Particular
				I: Aswan Lands
	1	1	772	Value of Aswan lands and waterfall on which the factories and the residential city are constructed, registered for KIMA
	6	18	140	The common are between Aswan Governorate and KIMA
	22	12	60	Public lands; railway and drainage canal
88757	5	8	973	The value of the final division between KIMA and Aswan Governorate according to the registered contract
51 720				Real estate registration fees in 2003/2004
140477	5	8	973	1 Total of Aswan Lands
				II: River Port Lands
828	4	18	2	The value of lands at Abo El Reesh Qebly, on which the river port is constructed, and a private area at Cornich El Nile at Aswan was utilized and there are negotiations with Aswan Governorate to have a compensation and an area of 10.5 cares is being registered as a compensation of the area expropriation.
828	4	18	2	2 Total of River Port Lands
				III: Lands in Kom Ombo
1787	5	14	4	Farm lands at Fteera Village, Kom Ombo, and lands on which the company building is constructed at El Beyara Village.
1787	5	14	4	3 Total of Kom Ombo Lands
				IV: Lands in Cairo
430 584	6 980.95 m			Plot of land purchased from Misr Al Gadida for Housing & Development, El Nozha, on which 6 buildings are constructed, with total of 144 residential units.
430 584	6 980.95 m			**4 Total of lands in El Nozha El Gdeeda and Cairo**
				V: Lands in Alexandria
1 089 273	3 833,11 m			Plot of land at El Madara, Alexandria, on which residential units are constructed.
1089 273	3 833,11 m			5 Total of lands in Alexandria
1 662 949				**Total Value of Lands**

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-The area of public lands was separated from the company lands and was separately listed in the assets register, and the legal procedures were taken to file a lawsuit claiming the compensation for such areas as per the applicable laws and regulations.

I: Procedures taken regarding the company lands surveying

-The company made a surveying for the lands it owns, as well as the total inspection for such lands, in light of the survey maps of each area, and the company took all procedures that enable it to maintain its lands.

II: The procedures taken regarding purchasing areas of common lands with the Governorate by some of the People, on which buildings are constructed by them, spreading on (142 acres – 2 karats – 19 shar

-The area sold to the People reached (7561 m²) until 30/06/2024, by total receipts for KIMA amounting to [EGP 417 112] since the sale procedures started, and there is a continual follow-up regarding this matter, for the maintenance of the company rights.

III: Regarding the violations at some of the company lands by the People, companies, public entities and governmental authorities:

A lawsuit was filed against Hydro Power Electricity Company and the court order was for the interest of KIMA with an amount of EGP 7113508 as a compensation for the violated lands (garage and gas station) and Governmental Disputes Settlement Committee issued a recommendation, approved by the Cabinet on 22/03/2022, to deliver the land of Russian Club to KIMA and a committee of the two companies was formed and the procedures of the land delivery is followed-up.

IV: Area of (138 acres – 22 karats – 3 shares)

This area is an absolute ownership of the company and the extraordinary general assembly issued a resolution on 03/10/2019 approving the procedures of the regularization of the adverse possessors of such area, to the west of KIMA, by sale according to the legal procedures taken in such matter, and the applications of the People started to be submitted and the documents are being prepared for review with the adequate authorities in the Governorate to proceed sale procedures.

V: Four (4) stores whose owners have not been regularized

Lawsuits were filed against them for evacuation, and such lawsuits are being considered before courts of law, and followed-up

- An area of 11,500 square meters was sold for EGP 10,924,605 in the Mazlakan El-Shallal area at a public auction on 3/3/2024, where EGP 10,924,605, the value of capital gains, was recorded in the income statement on 30/6/2024.

- An area of 459,381 square meters of land was excluded at a book value of 15,780 pounds, the value of 8 unused plots of land in Aswan city, and it was added to the financial position list under the real estate investment item.

-Excluded 49,875 square meters of land were excluded at a book value of EGP 1713, the value of 3 unused plots of land in Aswan and Kom Ombo, and were added to the financial position list under the real estate investment item.

<u>7-projects under construction</u>

-The balance of projects under construction reached on on 31/3/2026 an amount of EGP 5653510499 represented in the following:

Particular	**31/3/2026 EGP**	**30/6/2025 EGP**
a- Investment Composition		
Buildings, constructions and utilizes	14801264	20153788
Machines and equipment	12468730	7208253
Transportation means	-	--
Tools and kits	10912671	5121190
Furniture and stationeries	18552645	18861767
New Project (Acid and Fertilizer)	3232036940	1384612610
Total investment composition	3288772250	1435957608

b- Investment Expenditure

Down payments	2364738249	2354197541
Total investment expenditure	2364738249	2354197541
	5653510499	3790155149

* There is an amount of EGP 16222518 within the furniture configuration for the ERP project..

8- Investments

8-1 Investments in Shares

Particular	Shareholding %	KIMA shareholding							8214Evaluation Difference
		Balance 01/07/2025		Credits		Balance 31/3/2026			
		Shares number	Value	Shares number	Value	Shares number	Share value on 30/6/2025	Value	
Delta Sugar	6.457	9 182 572	462801629	-	-	9 182 572	47.07	432223664	-30577965
Abu Qir Fertilizers	2.7	34 009 360	1700468000	23747036	513162200	10262324	81.70	838431870	325315670
Total			2163269629	-	-			1270655534	294737705

The shares of Delta Sugar, owned by KIMA by 6,457% were evaluated by the market value in the Egyptian Stock Exchange on 31/3/2026, with a price of EGP 47.07 per share on the accounting basis, and such investments depend on banks contract.

The shares of Abu Qir Fertilizers, owned by KIMA by 0.81 % were evaluated by the market value in the Egyptian Stock Exchange on 31/3/2026, with a price of EGP 81.70 per share on the accounting basis, and such investments depend on banks contract. .

- The company's general assembly, held on 29/9/2025, approved the sale of 23,747,036 shares of Abu Qir Fertilizers Company to the Holding Company at a selling price of 48.72 in exchange for the loan. The sale took place on 20/11/2025, and the value of the Holding Company's loan was deducted.

8-2 Investments in Bonds – Investment Documents – Treasury Bills

-The value of investments in governmental bonds (National Investment Bank) reached an amount of EGP 2 307 335 on 31/3/2026 against the same amount on 31/3/2025 .

-The realized return of investments in governmental bonds reached an amount of EGP 60570 on 31/3/2026 which was registered in the statement of income.

8-3 Real Estate Investment

- An (8) plots of land with an area of 459,381 meters were evaluated at an amount of EGP 2034588750 by the Center for Consulting, Research and Technological Development at Cairo University, according to the Egyptian Accounting Standard No. 34 amended 2024 (Real Estate Investment). It was recorded in the balance sheet, and an amount of 2034572970 pounds was recorded in the income statement on 30/6/2024, net after deducting the book value of EGP 15,780

-Three plots of land with an area of 49,875 square meters were evaluated at EGP 108,338,236 by the Center for Consulting, Research and Technological Development at Cairo University, according to the Egyptian Accounting Standard No. (34) amended 2024 (Real Estate Investment). It was recorded in the balance sheet, and EGP 108,338,236 was recorded in the income statement on 30/6/2025, net after deducting the book value of EGP 1713. The amount was recorded in other reserves in the balance sheet as of 30/6/2025

-Three buildings were evaluated at an amount of 17,691,310 EGP by the Center for Consulting, Research and Technological Development at Cairo University, according to the Egyptian Accounting Standard No. (34) amended 2024 (Real Estate Investment)., The amount was proven by other reserves. was recorded in the Statement of financial position in 30/6/2025

-Occupied buildings in the iron and steel area were evaluated at an amount of 4,681,1754 pounds by the Center for Consulting, Research, Development and Technological Planning at Cairo University, according to the Egyptian Accounting Standard No. 34 amended in 2024 (Real Estate Investment). The amount was recorded in the reserves in the statement of financial position on 30/6/2025.

9- Loans for Third Parties

The item recorded under long-term assets in the balance sheet shows the following:

The value of the loan provided to the housing association affiliated with KIMA Company for the construction of a residential project in Aswan, Cairo, and Alexandria. The balance as of 31/3/2026 amounted to EGP 237,934, as follows :

Particular	Opening balance EGP	Credits of Loan EGP	Paid amount of loan EGP	Balance on 31/3/2026 EGP
Cairo Project	28632		3513	25119
Aswan Project 1	10935		408	10527
Aswan Project 2	126232		13228	113004
Alexandria Project	89284		-	89284
Total	255083		17149	237934

10- Intangible Assets)

The value on 01/07/2025 with an amount of EGP 2256833994, and the amortization with an amount of EGP 86334087 by 4,75% annually, and the balance on 31/3/2026 with an amount of EGP 2170499907 This is after deducting the value of the depreciation installment and it was recorded in the Financial Position.

11- Inventory

The value of inventory reached on 31/3/2026 an amount of EGP 3378159776, represented in the following:

	31/3/2026 EGP	30/6/2025 EGP
Raw materials	113449291	149004900
Fuel – oils	19826721	18331587
Spare parts and materials (before deducting provision)	1383580192	1194166866
Packing and packaging materials	26050035	40152270
Scrap wastes	1607800	977659
Spare parts under progress	790895	790895
Incomplete production	116977448	119313809
Complete production	283139009	148179831
Inventory with third party	37482084	2252753
	1982903475	1673170570
Documentary credits for purchasing goods and services	1407363324	738561916
Total inventory before deducting provision	3390266799	2411732486
Debit: Provision of slack items (spare parts)	(12107022)	(12107022)
Total	3378159777	2399625464

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The provisions deducted from spare parts balance, amounting to (EGP 12107022) for slow-moving varietiesaccording to the study made , which is sufficient for fulfilling any liabilities in price differences in case of sale.

12- Customers and Other Debit Balances

	31/3/2026 EGP	30/6/2025 EGP
Customers (12-1)	558931736	117736956
Notes receivable	11564403	11480216
Debit balances with authorities and entities (12-2)	257003028	255427330
Due revenues (12-3)	141866250	36751402
Prepaid expenses	1987592	--
Other debit balances (12-4)	238745407	192955363
Suppliers of debit balances (12-5)	20957313	16734672
Provision of bad debts (due revenues)	(39 168)	(39 168)
Provision of bad debts (suppliers of debit balances)	(784 639)	(784 639)
Total	1230231922	630262132

12-1 Customers

	31/3/2026 EGP	30/6/2025 EGP
Public sector customers – services	109839	109839
Public sector customers – business	188970	2097154
Private sector customers	265099286	63625977
External sector customers	293533641	51903986
Total	558931736	117736956

12-2 Debit Balances with Authorities and Entities

	31/3/2026 EGP	30/6/2025 EGP
Customs Authority	1703093	5833530
Sales Tax	186149846	191539451
General Tax Authority	69150089	58054349
Total	257003028	255427330

12-3 Due Revenues

	31/3/2026 EGP	30/6/2025 EGP
Revenues of securities	133960831	30693545
Credit interest	7616136	3682625
Credit rents	292171	2374181
Sundry revenues	--	1050
Provision of bad debts (due revenues)	(39168)	(39168)
Total	141829970	36712233

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كيما

*The balance of revenues of securities reached an amount of EGP 133960831 and is represented in the following:
-An amount of EGP 133900261 represents the return due from investing in Abu-Qir and Delta Sugar Company for the distributions of the fiscal year 2025.

-An amount of EGP 60570 represented in the due return of investment in governmental bonds to National Investment Bank during the period until 31/3/2026.

-The rents due on 31/3/2026. amounted to EGP 253003 After deducting the allowance of EGP 39168, . They represent the value of the rents due from the residents of the residential city and the rent for the mobile company towers. They are being followed up on in their delivery on a regular basis. In the event of a delay in delivery, a first and second warning is issued. In the event of non-compliance with payment, legal measures are taken.

12-4 Other Debit Balances My debtor sold the fixed assets

	31/3/2026 EGP	30/6/2025 EGP
Insurance with third party	121167486	121167485
Debtors of new assets sale	-6565	-504823
Debtors of spare part raw materials sale	8558240	-1783455
Other debit balances	109026246	74076155
Total	238745407	192955363

12-5 Suppliers of Debit Balances

	31/3/2026 EGP	30/6/2025 EGP
Public sector suppliers – services	181220	34678
Public sector suppliers – business	139928469	13424083
Private sector suppliers	6847624	3275911
External sector suppliers	---	---
Provision of bad debt (public sector suppliers – business)	(357 553)	(357 553)
Provision of bad debt (private sector suppliers)	(427 086)	(427 086)
Total	201722674	15950033

13- Cash and Cash Equivalent

	31/3/2026 EGP	30/6/2025 EGP
Time deposits	1193189016	1069099487
Bank current accounts	3412113793	1987753135
Letters of credit cover	--	--
Cash on hand	1219683	175650
Total	4606522492	3057028272

*The cash balance in banks includes an amount of 1.410 billion pounds (one billion, four hundred and ten million pounds) Unfree cash at Banque Misr - capital account, according to the terms of the contract with the banks.

* A letter of guarantee was issued in favor of Technomont Company in the amount of 20 million dollars, guaranteed by the deposit with the National Bank of Egypt.

*The deposit balance includes deposits at the National Bank of Aswan amounting to $ 20,979485.60 as of 31/3 2026, of which $ 20824783.14 represents deposits held by the bank as collateral for the loan.
*The current accounts and deposits in banks made a return amounting to EGP 205655072 , registered in the statement of income on 31/3/2026

14- Capital

The authorized capital of the company is 12 Billion Egyptian pounds, and the issued and paid-up capital reached on 31/12/2025 an amount of EGP 9 932 894 995 distributed into 1 986 578 999 shares, according to the par value of each share; EGP 5, and all are nominal and cash shares, fully paid.

The Extraordinary General Assembly approved on 20/3/2024 an increase in the authorized capital from 8 billion pounds to 12 billion pounds and an increase in the issued and paid-up capital by 4 billion pounds to become 9932894995 pounds instead of 5932894995 pounds, as the cash subscription amounted to 3066667085 pounds and the remainder of the increase was through the credit balance of the Holding Company for Chemical Industries in the amount of 933332915 pounds. On 11/6/2024 the Financial Regulatory Authority approved the issuance of the shares of the increase.

The structure of the capital on the date of the financial position is represented in the following:

Particular	Shares number	Par value in EGP	Shareholding %
Holding Company for Chemical Industries	1387131513	6935657565	69,825%
Governmental Sector Personnel Social Insurance Fund	382824059	1914120295	19,27%
Banque Misr	75071515	375357575	3,78%
Public Sector Personnel Insurance Fund	18674325	93371625	0,94%
Egyptian Agricultural Authority	13 590	67 950	0,001%
Shareholders Union	8 436	42 180	0,001%
Individuals	122855561	614277805	6,184%
Total	1 986 578 999	9 932 894 995	100%

15- Reserves

The total reserves reached on 31/3/2026 an amount of EGP 2857030441, represented in the following:

	31/3/2026 EGP	30/6/2025 EGP
Legal reserves	195136969	247517426
Statutory reserve	153 179 429	153 179 429
Capital reserve	53569429	54101942
Other reserves	2455144614	2353415966
Total	2857030441	2808214763

The other reserves reached on 31/3/2026 **an amount of EGP** 2455144614 **represented in the following:**

	31/3/2026 EGP	30/6/2025 EGP
Reserve invested in governmental bonds	2 307 335	2 307 335
General reserve	1 364 424	1 364 424
Reserve of assets price increase	49 119 703	49 119 703
Other	2402353152	2300624504
Total	2455144614	2353415966

Subject to the following:

(1) Reserve invested in governmental bonds

The reserve was formed since the start of the company business and before being subject to Law # 203/1991, as a percentage of distributable profits was deducted in a form of reserve invested in governmental bonds.

(2) General Reserve

The reserve was formed since the start of the company business and before being subject to Law # 203/1991.

(3) Reserve of assets price increase

The reserve was formed since the start of the company business and before applying the Egyptian Accounting Standards, as the depreciation of the assets depreciated in books was estimated, and they still in operation by 50% of the annual depreciation, and they were increased above the reserves to provide the liquidity required for purchasing new assets, then such process was stopped at the start of applying the Egyptian Accounting Standards.

(4) Capital Reserve

This reserve is represented in the capital profits gained due to fixed assets sale or the compensations of such fixed assets, by being increased above the capital reserve during profits distribution for supporting the company financial position.

(5) Other Reserves

Other reserves may be created by a resolution of the General Assembly in accordance with the memorandum submitted by the company's Board of Directors.

16- Provisions

Particular		Balance 01/07/2025	Credits	Exclusions		Balance 31/12/2025
				Used provisions	Provisions returned to revenues	
Contested taxes provision	Provision of Egyptian Tax Authority	203017338		---	--	203017338
	Total	203017338		----	--	203017338
Provision of claims and disputes	Provision of lawsuits	78624148	-----	4871553		73752595
	Total	78624148		4871553		73752595
Other provisions	Provision of urea freight	12471609		12471609		
	Provision of gas prices difference	---		----		
	Provision of Sports club	15000000		----		15000000
	Provision of Red Sea Ports Authority	---		----		---
	Total	27471609		12471609		15000000
Total of provisions		309113095		17343162		291769933

17- Suppliers and Other Credit Balances

	31/3/2026 EGP	30/6/2025 EGP
Suppliers (17-1)	931627320	605890667
Payment papers	--	--
Credit balances for authorities and entities (17-2)	307083277	271631753
Creditors of distributions (17-3)	--	--
Due expenses (17-4)	28510	27970
Prepaid revenues (17-5)	515221	508734
Customers of credit balances (17-7)	197246109	157251291
Other credit balances (17-6)	102467780	171673208
Total	1538968218	1206983623

17-1 Suppliers

	31/3/2026 EGP	30/6/2025 EGP
Public sector suppliers – services	6998516	6135132
Public sector suppliers – business	497857369	92085342
Private sector suppliers	426331899	507638820
External sector suppliers	439536	31373
Total	931627320	605890667

17-2 Credit balances for authorities and entities

	31/3/2026 EGP	30/6/2025 EGP
Customs Authority	--	--
Sales tax	298605096	261178991
Salaries tax	2049476	1573214
Taxes on profits of the year	98107	98107
Stamp taxes	5663122	4321519
Deducted taxes by company	71678	49247
Real estate taxes	103863	104986
Current account of authority	491936	4305689
Total	307083277	271631753

17-3 Creditors of Distributions

	31/3/2026 EGP	30/6/2025 EGP
Personnel share	--	--
Other shares (Sports club)	--	--
Total	--	--

17-4 Due Expenses

	31/3/2026 EGP	30/6/2025 EGP
Due wages	--	--
Due rents	28510	27970
Donations	--	--
Total	28510	27970

17-5 Prepaid Revenues

	31/3/2026 EGP	30/6/2025 EGP
Etisalat – Rent	463636	439699
Mobinil – Rent	4160	49660
Egypt Telecom (We) – Rent	47425	19375
Local units in Aswan City – common lands	---	---
Total	515221	508734

17-6 Other Credit Balances

	31/3/2026 EGP	30/6/2025 EGP
Insurance with third party (17/6-1)	12435281	10628880
Creditors with amounts deducted from employees	--	1939339
Other credit balances	64162740	80415977
Creditors of new assets purchase	25869759	78689012
Currency fluctuation pricing	--	--
Total	102467780	171673208

17-6-1 Insurance with Third Party

	31/3/2026 EGP	30/6/2025 EGP
Insurance of pensions of residential city residents	221249	220459
Insurance of suppliers	11911102	10105491
Insurance of customers	302930	302930
Total	12435281	10628880

17-7 Customers of Credit Balances

	31/3/2026 EGP	30/6/2025 EGP
Customers of services sector	63882226	93001882
Public Sector customers	82219323	643131
Private Sector customers	21551234	59969913
External sector customers	29593326	3636365
Total	236168809	157251291

18- Loans

18-1 Bank Loans for KIMA Project (2)

KIMA signed a contract with Egyptian Banks Association (National Bank of Egypt – Banque Misr – Arab African International Bank – Banque du caire – Bloom Bank Egypt – Egyptian Arab Land Bank) on 01/09/2013 and amended the second contract on 05/04/2018 to finance part of the investment cost of KIMA requalification project for engaging in the business of natural gas, with an amount of 292,30 Million US Dollars and 1,92 Billion Egyptian Pounds, and the loan balance on 31/3/2026 reached an amount of EGP 12320691998
(. Including the value of the interest owed in dollars during the period from 1/7/2025 to 31/3/2026, and it was recorded in the income statement and the statement of financial position on 31/3/2026, and the remaining loan balance was paid in Egyptian pounds in June2024) .

18-2 <u>Acid and Nitrate Project</u>

***According to the final agreement approved by the banking consortium on 25/6/2025, the total investment cost of the project is EGP 6 422 418 326 and USD 278,384,958.**

The loan amount, as of the total investment cost, is USD 82,945,038 and EGP 5.930,700,606. The repayment schedule is as follows: 16 installments in US dollars ending on June 30, 2035, and 18 installments in Egyptian pounds ending on June 30, 2036. The loan balance as of 31/3/2026, is EGP 2065363554.

Total loan balance in 31/3/2026

	31/3/2026 EGP	30/6/2025 EGP
Due amount of loan during the year	206993945	397313599
Due amount of loan in more than one year (kima2)	12320691998	11183315516
Loan repayment due after more than one year (Sour Project)	2065363554	------
Total	14593049497	11580629115

18-3 Loans from Holding Company

Kima Company obtained loans from the holding company amounting to EGP 45955031 until 31/3/2026.

19- Tax Position of Company

19-1 Tax on Legal Person Profits

I: As for the years from 1998 to 2016/2017, the settlement was performed and the maturities were paid to Tax Authority.

II: As for the years from 2017/2018 to 2019/2020, (Under review - Appeals Committee)

III: As for the years from 2020/2021 to 2021/2022 and 2022/2023 **(The inspection was completed and the settlement was finalized).**

19-2 Payroll Tax

I: This tax was fully paid by KIMA.

II: As for the years from 2018 to 2022 (the settlement was performed and the maturities were paid to Tax Authority).

III : As for the year 2023 (Under examination)

19-3 Value-added Tax

-As for the years from 2016/2017 to 2019/2020, the conclusion of the challenge committee stated tax differences with an amount of EGP 91449963, and such matter was referred to the court of law to consider the appeal submitted by the company, A dispute settlement document has been submitted with the tax authorities to benefit from the tax concessions law. The amount was paid in July 2025, The company is benefiting from not bearing the additional tax knowing that the credit balance payable for the company upon Tax Authority (Value-added) reached an amount of EGP 186149846 on 31/3/2026, and the documents verifying the refund of the due tax on the new project machines and equipment with an amount of EGP 303 309 850, An amount of 102 million Egyptian pounds of the value was refunded, and an offset of 69 million pounds was made from the credit balance of machinery and equipment. We are currently following up with the Authority to refund the remaining amount.

- For the years 2021/2022 to 2022/2023 (under review - Appeals Committee)

19-4 Stamp Tax

The stamp tax was fully paid and the years from 2015 to 2020 are under inspection.

19-5 Real Estate Tax

The tax due on the company until 31/12/2022 was paid (Decree # 61/2022 and No. 3 of 2024 of Prime Minister was issued, obliging Ministry of Finance to pay the real state tax on chemicals business for three years as of 2022).

20- Sales

The revenues of the company main business reached on 31/3/2026 an amount of EGP 7314933333, as follows:

	31/3/2026 EGP	31/3/2025 EGP
Revenues of sales (Export 5350290427 + Local 1964630450)	7314920877	6390796182
Sold service	12456	1754
Other operating revenues	--	--
Total	7314933333	6390797936

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21- Cost of Sold Goods

The cost of sold goods reached on 31/3/2026 an amount of EGP 4179954127 as follows:

	31/3/2026 EGP	31/3/2025 EGP
Materials	3497109495	3345345893
Wages	181428864	161458485
Purchased services	62056044	44620184
Depreciation	570232263	607320055
Indirect taxes	1680287	1581641
Real estate taxes	69990	69990
Changes in incomplete inventory	2336361	-92052961
Changes in complete inventory	-134959178	-300573723
Total	4179954127	3767769564

22- Sale and Marketing Cost

The sale and marketing cost reached on 31/3/2026 an amount of EGP 734706915, as follows:

	31/3/2026 EGP	31/3/2025 EGP
Materials	82228920	73427314
Wages	45764191	44189626
Other sale and marketing expenses	27621189	21197691
Duties of goods transportation and other commissions	579092615	449522995
Total	734706915	588337626

23- Revenues of Investment in Securities

The revenues of investment in securities reached on 31/3/2026 an amount 227720075 as follows:

	31/3/2026 EGP	31/3/2025 EGP
Revenue of investment in Abu Qir Fertilizers and Delta	227659505	255070200
Revenue of investment in other securities	60570	60570
Total	227720075	255130770

Other revenues and financial investments represented in a return amounting to EGP 60570 as a result of investing by an amount of EGP 2 307 335 in governmental bonds in National Investment Bank.

24- Other Revenues

The other revenues reached on 31/3/2026 an amount of EGP 54676887, as follows:

	31/3/2026 EGP	31/3/2025 EGP
Profits of raw materials sale	12306316	--
Profits of wastes sale	1691778	6557714
Compensations and fines	15546262	150000
Credit rents	5137085	2495092
Miscellaneous	19995446	25975019
Provisions no longer required	--	56500000
Total	54676887	91677825

25- Other Expenses

Other expenses on 31/3/2026 amounted to EGP 106039696 as follows:

	31/3/2026 EGP	31/3/2025 EGP
Losses on sale of current assets	---	---
Compensations and fines	928663	2035877
Donations and aids	3360764	94000
Suspensions of factories	101750269	94623318
Miscellaneous	--	--
Total	106039696	96753195

26- Financing expenses

Financing expenses on 31/3/2026 amounted to EGP 915909801 as a result of calculating interest on the dollar loan balance on 31/3/2026 in the amount of EGP 869954771 and interest due to Petrotrade Company as a result of debt rescheduling in the amount of EGP 45,955,030. In addition to interest on loans from the holding company amounting to EGP 45955030

27- Financial Instruments and Related Risks Management

(A) Fair Value of Financial Instruments

The financial instruments of the company is represented in the assets and liabilities, and the financial assets include the cash on hand, deposits in banks and some debtors and other debit balances, while the financial liabilities include the balances of creditors, other credit balances and the due amount for Tax Authority, and the book value of such financial instruments represents a reasonable estimation of its fair value on the date of the financial position.

(B) Risk of Foreign Currencies Fluctuation

The main risks of the company business are represented in the risk of foreign currencies which is represented in the changes in exchange rate which affect the payments and receipt in foreign currencies, as well as the reevaluation of the balances of the cash assets and liabilities in foreign currencies.

28- Contingent Liabilities

Gas price was increased from USD 4,5 to USD 5,75 per one million of British thermal unit on 01/11/2021, and the gas price was increased according to the price equation as of 13/09/2022.

The price of factories gas supply was increased from USD 3 to USD 4 as of January, 2012 and from USD 4 to USD 4,5 as of 01/07/2014 to the date, and the company did not receive the price regulating resolutions from the adequate authorities, as the company is one of the companies that did not heavily use gas until 26/04/2020; the date of receiving the new project.

29- Sector Reports

The sector information of the company business is provided, and the initial form of the business sectors depends on the structure of the company management, and the structure of the internal report. The outcomes of the sector and the related assets and liabilities include elements that are directly related to the sector, as well as the elements that could be charged on a reasonable basis. The uncharged mainly include the investments, interest, toll operation revenues, sold services and other ordinary revenues.

30- Transactions with Related parties

The transactions with related parties carried out by the company in the context of its normal transactions are recorded on the same basis as dealing with others in accordance with the conditions set by the Board of Directors.