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 30/9/2026 after its revision from the central Auditing Organization as per the following :-

1- *The Statement of financial Position on 30/9/2026.*
2- *The Income Statement on 30/9/2026.*
3- *The change in property rights on 30/9/2026.*
4- *The supplementary indicators on 30/9/2026.*
5- *The cash flow on 30/9/2026.*
6- *Copy of the revision report issued from the central Auditing Organization.*

Best Regards,

Chief Executive officer

Eng/Sameh Talaat Mohamed

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

LIMITED REVIEW REPORT
ON INTERIM FINANCIAL STATEMENTS

To the Board of Directors
Egyptian Chemical Industries – KIMA (An Egyptian Joint Stock Company)

Introduction

We have performed a limited review of the accompanying statement of financial position of Egyptian Chemical Industries – KIMA (an Egyptian Joint Stock Company) as at 30 September 2026, and the related statements of income, comprehensive income, changes in equity and cash flows for the period then ended and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and the fair and clear presentation of these interim financial statements in accordance with Egyptian Accounting Standards. Our responsibility is to express a conclusion on these interim financial statements based on our limited review.

Scope of Limited Review

We conducted our limited review in accordance with Egyptian Standard on Review Engagements No. (2410), "Limited Review of Interim Financial Statements Performed by the Independent Auditor of the Entity". A limited review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other limited review procedures. A limited review is substantially less in scope than an audit conducted in accordance with Egyptian 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 on these interim financial statements.

Basis for Qualified Conclusion

- The presentation of the financial statements and the accompanying notes is not consistent with the requirements of Egyptian Accounting Standard (EAS) No. (1), "Presentation of Financial Statements".
- The Company has not applied paragraph (51) of EAS No. (10), "Fixed Assets and Their Depreciation", with respect to reviewing the useful lives of assets that are still within their useful lives, or with respect to determining the residual values of assets.
- The Company's land includes plots encroached upon by local residents and certain government bodies (the Bridge land and the Railway land). On 3 October 2019, the Company's Extraordinary General Assembly resolved to take regularization procedures, by way of sale, in respect of the residents' encroachments on the Al-Seil land in the West KIMA area. These procedures had not been completed as at the date of this report. Furthermore, the Company has not complied with the requirements of EAS No. (32), "Non-current Assets Held for Sale and Discontinued Operations," by classifying the land that is the subject of the Extraordinary General Assembly resolution as non-current assets held for sale.

- Projects under construction include advance payments of EGP 16 million relating to the ERP system project, the majority of which date back to prior years. The system had not been put into operation as at the date of this report, which necessitates an assessment of impairment.
- The Company has not prepared a fair value study for its investment property, contrary to the requirements of EAS No. (34), "Investment Property".
- Inventory includes idle and slow-moving items brought forward from prior years with a value of approximately EGP 174 million, against which an impairment of approximately EGP 12 million has been recognized. We have not been provided with an updated impairment study prepared in this respect.
- Disclosure of related party transactions in the notes to the financial statements does not comply with disclosure the requirements of EAS No. (15), "Related Party Disclosures".
- The Company has not provided us with bank confirmations to verify the balances as at the reporting date (Abu Dhabi Islamic Bank, Al Ahli Bank of Kuwait, Faisal Islamic Bank and Banque du Caire), together with any effect that may result therefrom.
- Value added tax as stated in the statement of financial position does not reconcile with the tax returns filed with the Egyptian Tax Authority, together with any resulting effect. In connection with this, the monthly payroll tax computed in the payroll sheet prepared by management is incorrect and does not agree with the payroll tax returns recorded on the Tax Authority's system.
- The Company has not retranslated its receivable and payable balances denominated in foreign currencies in accordance with the requirements of EAS No. (13), "The Effects of Changes in Foreign Exchange Rates".
- The Company has not prepared an expected credit loss study for the financial assets included in the financial statements, nor reflected the results of such a study in the results for the period, contrary to the requirements of EAS No. (47), "Financial Instruments".
- The Company has not assessed the adequacy of the provisions recognized for its obligations as at the reporting date of 30 September 2026.

Qualified Conclusion

Except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine the matters described in the preceding paragraph, and based on our limited review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly and clearly, in all material respects, the financial position of the entity as at 30 September 2026, and its financial performance and its cash flows for the three months then ended, in accordance with Egyptian Accounting Standards.

Cairo, 15 November 2026

Charted Accountant & Tax Expert
Nasr Abou El-Abbas Ahmed

Nasr A.Abbas & Partners Morison Global Public Accountants & Consultants

Chartered Accountant & Tax Expert
Accountants & Auditors Registration No. 5518
Auditors Registration in FRA No. 106
Record in Central Authority for Accountancy Auditors No. 1241
Member of Morison Global

Egyptian Chemical Industries – KIMA
Financial Sector

Statement of financial position in 30/9/2026

Value (in One Thousand Egyptian Pound)

Particular	Note	30/9/2026	30/6/2026
Assets			
Non-current assets			
Fixed assets (including net)	6	38436058	38619824
Projects under construction	7	7292985	6533974
Real estate investments	8	2155061	2155061
Financial investments evaluated by the fair value	8	1353939	1118427
Other non-traded financial investments		2307	2307
Loans for third parties	9	233	234
Intangible assets	10	2112944	2141722
Deferred tax assets		0	0
Total non-current assets		51353527	50571549
Current assets			
Inventory	11	3925759	3588145
Customers, notes payable and other debtors	12	1321799	1117209
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	5976070	4111176
Total current assets		11223628	8816530
Total assets		62577155	59388079
Equity			
Paid capital	14	9932895	9932895
Reserves	15	2946749	2857030
Real estate investment revaluation surplus value		19967066	25763956
Financial investments valued at fair value through comprehensive income		1267830	1032318
Retained profits or (losses)		3032772	1609337
Profits or (losses) of the year before distribution		(493079)	1794373
Equity		36654233	42989909



Egyptian Chemical Industries – KIMA
Financial Sector

[2]

Statement of financial position in 30/9/2026

Value (in One Thousand Egyptian Pound)

Particular	Note	30/9/2026	30/6/2026
Noncurrent liabilities			
Issued bonds		0	0
Loans from banks	18	15607086	12506236
Loans from holding and sister companies	18	45955	45955
Deferred tax liabilities		6638019	852812
Total non-current liabilities		22291060	13405003
Current liabilities			
Provisions	16	497135	515509
Suppliers, notes payable and other creditors	17	2150485	1493416
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	984242	984242
Due income tax		0	0
Total current liabilities		3631862	2993167
Total liabilities		25922922	16398170
Total equity and liabilities		62577155	59388079

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

Egyptian Chemical Industries – KIMA
Financial Sector

Income statement (profits and losses)
for the financial period ended 30/9/2026

Value (in One Thousand Egyptian Pound)

Particular	Note	30/9/2026	30/9/2025
Revenues of continual operations			
Sales / revenues	20	2673324	1184805
Sales cost / Revenue cost	21	(2149597)	(794968)
Total profit		523727	389837
Marketing costs (sales and distribution)	22	(238049)	(103343)
Administrative and general expenses		(84518)	(74287)
Formed provisions		0	0
Provisions no longer required	24	0	0
Impairment losses		0	0
Profits (losses) of currency differences		(467290)	357162
Capital profits (losses)		0	4948
Investment revenues	24	0	204076
Other revenues		15089	8124
Takaful contribution		(5971)	(4240)
Other expenses	25	(18317)	(58731)
Operation business outcome		(275329)	723546
Finance revenues		66548	83771
Finance expenses		(295980)	(311152)
Finance net cost		(229432)	(227381)
Profits before tax		(504761)	496165
Income tax expenses (deferred tax)		11682	(13460)
Net profit		(493079)	482705
Share main portion and decreased in profits		(0,248)	0.242

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

Egyptian Chemical Industries – KIMA
Financial Sector

statement of Comprehensive Income
for the financial period ended 30/9/2026

Value (in One Thousand Egyptian Pound)

Particular	30/9/2026	30/9/2025
Profit of the period	(493079)	482705
Other comprehensive income		
Currency differences from foreign operations translation (B)		
Evaluation difference of financial investments fair value through comprehensive income	235512	114343
Land revaluation surplus (Deferred tax expense)	(5796890)	
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	(6054457)	597048
Total comprehensive income for the period	(6054457)	597048
Total comprehensive income of		
Owners of parent company	0	0
Non-controlling shareholders	0	0
	0,000	0,000

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

Egyptian Chemical Industries – KIMA
Financial Sector

Statement of Cash Flows

For the for the financial period ended *30/9/2026*

Value Egyptian Pound

Particular	*30/9/2026*		Comparative Figures On *30/9/2025*
	Subtotal	Total	
I: Cash flows from current business			
Cash sales and receipts from customers	3001121605		1555784025
Received production and export aids	0		0
Cash procurements and payments for suppliers	(2425277615)		(1028508600)
Cash wages	(67448636)		(57201194)
Revenues of securities	282476		0
Received credit interest	65689541		76993075
Paid local and external interest	0		0
Paid taxes and duties	(309740945)		(138071461)
Other receipts	217345498		5718795
Other payments	(77995616)		(87476716)
Net cash flows from current business	403976307	403976307	327237924
II: Cash flows from investment business			
Payments for fixed assets acquisition	(582141271		(867550591)
(Projects under construction)	0		0
Receipts from fixed assets sale	0		4948000
Payments for investments purchase	0		0
Receipts from investments sale	0		0
Paid long-term loans	0		0
Collection of long-term loans	1378		11438
Net cash flows from investment business	(582139893)	(582139893)	(862591153)
Carried forward		(178163587)	(535353229)

EGYPTIAN CHEMICAL INDUSTRIES
KIMA

Egyptian Chemical Industries – KIMA
Financial Sector

Statement of Cash Flows (Cont'd)

For the for the financial period ended *30/9/2026*

Value Egyptian Pound

Particular	*30/9/2026*		Comparative Figures On *30/9/2025*
	Subtotal	Total	
Brought forward		(178163587)	(535353229)
III: Cash flows from finance business			
Receipts from bonds issue			
Bonds payment			
Receipts from long-term loans	2043057187		1032346795
Payment of long-term loans	0		0
Payment of loan interest	0		0
Payment of short-term loans	0		0
Receipts from cash shares issue	0		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	0		0
Net cash flows from finance business		2043057187	1032346795
Change in cash flow during the period		1864893601	496993566
Cash opening balance		4111176211	3057028272
Cash closing balance		5976069812	3554021838

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

Egyptian Chemical Industries – KIMA
Financial Sector

Statement of Change in Equity On 30/9/2026

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 surplus	Treasury shares	Total	Non-controlling shareholders	Total equity
Balance on 01/07/2025	9932895	2808214	(456159)	986964		2091151			0	15363065	0	15363065
Changes in accounting policies									0	0	0	0
Re-represented balance	9932895	2808214	(456159)	986964		2091151			0	15363065	0	15363065
Changes in equity during the period	0	48816	2065496	807409		(1058833)		2573956		27626844		27626844
Distributions	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income on 30/06/2024	0	0	0	0	0	0	0	0	0	0	0	0
Balance on 30/06/2026	9932895	2857030	1609337	1794373	0	1032318	0	2573956	0	42989909	0	42989909
Balance on 01/07/2026	9932895	2857030	1609337	1794373	0	1032318	0	2573956	0	42989909	0	42989909
Changes in accounting policies	0	0	0		0	0	0	0	0	0	0	0
Re-represented balance	9932895	2857030	1609337	1794373	0	1032318	0	2573956	0	42989909	0	42989909
Changes in equity during the period		89719	1423435	(2287452)		235512	0	(5796890)	0	(6335676)	0	(6335676)
Distributions	0	0	0		0	0	0	0	0	0	0	0
Total comprehensive income on 30/9/2026												
Balance on 30/9/2026	9932895	2946749	3032772	(4993079)	0	1267830	0	19967066	0	36654233	0	36654233

Chief Executive Officer
Eng/ Sameh Talaat Mohamed

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

Notes Complementary to Financial Statements for the Period ended on 30/9/2026

Egyptian Chemical Industries – KIMA – Egyptian Joint-Stock Company
Subject to the provisions of Law # 203/1991
Notes Complementary to Financial Statements for the financial period ended 30/9/2026

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 14/03/1965 and published in Al Wakaeya Al Masriya , Issue 24, on 22/03/1956 (as per the provisions of Law # 26/1054), 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

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

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%-5% 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.

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.

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 30/9/2026

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	25765618695	1008296815	14926135246	58979461	984118012	61631980	42804780209	1702249323
Credits	---	---	980400	---	470779	1453597	2904776	2578323007
Exclusions	---	---	---	17685	62769	32217	112671	943108
Cost closing balance	25765618695	1008296815	14927115646	58961776	984526022	63053360	42807572314	4280478020
Accumulated depreciation opening balance	--	398094350	3255471884	52946308	451393139	27050521	4184956202	3435299807
Credits	--	15010844	151692444	256664	18348358	1362862	186671172	750726977
Exclusions		---	---	17685	62769	32217	112671	1070584
Accumulated depreciation	--	413105194	3407164328	53185287	469678728	28381166	4371514703	4184956200
Net book value closing balance	25765618695	595191621	11519951318	5776489	514847294	34672194	38436057611	3861982400

(6/2) Credits and Exclusions related to sixed assets on 30/9/2026

-The Additions to fixed assets during the period amounted to EGP 2904776 , esulting from the revaluation of landwhile deductions for the same period amounted to EGP 112671 .

-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 30/9/2026

The fixed assets depreciated in books and still utilized in production **on 30/6/2026** reached an amount of EGP 262 988 238, represented in the following:

Particular	Buildings	Machines and Equipment	Transport Means	Tools and Equipment	Furniture	Total
Value in EGP	98 386 858	127 598 032	22 612 456	4 424 384	9 966 508	262 988 238

-Scrapped Assets: Fixed assets include scrapped assets valued at EGP 118 million, consisting of equipment from the KIMA 1 plant facilities. These assets are fully depreciated in the accounting records and are no longer in production use. The General Assembly has approved their sale, and the necessary procedures for their disposal are currently underway.

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
2476978689	5	8	973	The value of the final division between KIMA and Aswan Governorate according to the registered contract Real estate registration fees in 2003/2004
24769786829	5	8	973	1 Total of Aswan Lands
394492000	4	18	2	**II: River Port Lands** 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.
394492000	4	18	2	2 Total of River Port Lands
1787	5	14	4	**III: Lands in Kom Ombo** 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
399077642	6980,95m			**IV: Lands in Cairo** 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.
399077642	6980,95m			**4 Total of lands in El Nozha El Gdeeda and Cairo**
202260437	3833,.11m			**V: Lands in Alexandria** Plot of land at El Madara, Alexandria, on which residential units are constructed.
202260437	3833,.11m			5 Total of lands in Alexandria
25765618695				**Total Value of Lands**

-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 and it was added to the financial position list under the real estate investment item.

-A plot of land measuring 8 feddans in the Fatira area of Kom Ombo was sold to Aswan Governorate for EGP 4,494,856 and was recognized under equity in the Statement of Financial Position as of 30/6/2026.
- The model for recognizing land value in the financial statements was changed from the cost model to the fair value model, resulting in an increase in the value of 15 land plots by EGP 25,765,600,546, with the corresponding amount reflected within equity.
The tax impact thereof was calculated for the period from July to September 2026.

7-projects under construction
-The balance of projects under construction reached on on 30/9/2026 an amount of EGP 7292985530 represented in the following:

Particular	30/9/2026 EGP	30/6/2026 EGP
a- Investment Composition		
Buildings, constructions and utilizes	42771403	36859000
Machines and equipment	9367729	8968730
Transportation means	--	--
Tools and kits	10727173	9935275
Furniture and stationeries	19121340	18793420
New Project (Acid and Fertilizer)	5503924695	4758330557
Total investment composition	5585912340	4832886982
b- Investment Expenditure		
Down payments	1707073190	1701086743
Total investment expenditure	1707073190	1701086743
	7292985530	6533973725

* There is an amount of EGP 16482518 within the furniture configuration for the ERP project..

8-1 Investments in Shares

Particular	Shareholding %	KIMA shareholding							8214Evaluation Difference
		Balance 01/07/2026		Credits		Balance 30/9/2026			
		Shares number	Value	Number of shares removed	Value	Shares number	Share value on 30/6/2025	Value	
Delta Sugar	6.457	9 182 572	424693955	--	--	9 182 572	51,58	473637064	48943109
Abu Qir Fertilizers	0.81	10 262 324	693733102	--	--	10262324	85,78	880302153	186569051
Total			1118427057	--	--			1353939216	235512159

The shares of Delta Sugar, owned by KIMA by 6,457% were evaluated by the market value in the Egyptian Stock Exchange on 30/9/2026, with a price of EGP 51.58 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 30/9/2026, with a price of EGP 85.78 per share on the accounting basis, and such investments depend on banks contract. .

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 30/9/2026 against the same amount on 30/6/2025 .
-The realized return of investments in governmental bonds reached an amount of EGP 20190 on 30/9/2026 which was registered in the statement of income.

8-3 Real Estate Investment

-Eight plots of land, covering an area of 459,381 square meters, were valued at EGP 2,034,588,750 by the Center for Consulting, Development Research, and Technological Planning at Cairo University, in accordance with Egyptian Accounting Standard No. 34 (revised 2024) regarding "Investment Property." This value has been recorded in the Statement of Financial Position. Furthermore, an amount of EGP 2,034,572,970 has been recognized in the Statement of Income as of June 30, 2024—a net figure arrived at after deducting the carrying amount of EGP 15,780. It was adjusted in the 2024/2025 budget and included under the line item for "other reserves."
-Three plots of land with an area of 49,875 square meters were evaluated at EGP 108,339,949 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.

- 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). It was recorded in the balance sheet, and an amount of 17,691,310 EGP was recorded in the income statement 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 30/9/2026 amounted to EGP 233,194, as follows :

Particular	Opening balance EGP	Credits of Loan EGP	Paid amount of loan EGP	Balance on 30/9/2026 EGP
Cairo Project	25119		341	24778
Aswan Project 1	10425		102	10323
Aswan Project 2	109744		935	108809
Alexandria Project	89284		-	89284
Total	234572		1388	233194

10- Intangible Assets

(It consists of the licenses and engineering designs for the ammonia/urea project) .

The value on 01/07/2025 with an amount of EGP 2141721877, and the depreciation with an amount of EGP 28778029, and the balance on 30/9/2026 with an amount of EGP 2112943848 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 30/9/2026 an amount of EGP 3925758617, represented in the following:

	30/9/2026 EGP	30/6/2026 EGP
Raw materials	142536343	138248428
Fuel – oils	21982906	20649443
Spare parts and materials (before deducting provision)	2094542129	1470504219
Packing and packaging materials	63532538	22609775
Scrap wastes	2192917	2192916
Spare parts under progress	790895	790895
Incomplete production	183672435	63109670
Complete production	490311839	299175271
Inventory with third party	22944028	22944028
	3022506030	2040224645
Documentary credits for purchasing goods and services	915359609	1560027761
Total inventory before deducting provision	3937865639	3600252406
Debit: Provision of slack items (spare parts)	(12107022)	(12107022)
Total	3925758617	3588145384

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

	30/9/2026 EGP	30/6/2026 EGP
Customers (12-1)	294612559	343976269
Notes receivable	---	4563415
Debit balances with authorities and entities (12-2)	338220462	321280570
Due revenues (12-3)	53638785	51063753
Prepaid expenses	47302020	34222091
Other debit balances (12-4)	300885371	279414967

Suppliers of debit balances (12-5)	287964189	83511039
Provision of bad debts (due revenues)	(39 168)	(39 168)
Provision of bad debts (suppliers of debit balances)	(784 639)	(784 639)
Total	1321799579	1117208297

12-1 Customers

	30/9/2026 EGP	**30/6/2026 EGP**
Public sector customers – services	109839	109839
Public sector customers – business	8008028	9438
Private sector customers	286494692	343856992
External sector customers	--	--
Total	294612559	343976269

12-2 Debit Balances with Authorities and Entities

	30/9/2026 EGP	**30/6/2026 EGP**
Customs Authority	65087912	53586395
Sales Tax	190880597	188777565
General Tax Authority	82251953	78916609
Total	338220462	321280569

12-3 Due Revenues

	30/9/2026 EGP	**30/6/2026 EGP**
Revenues of securities	30806779	30786588
Credit interest	8216649	7640624
Credit rents	14611207	12632390
Sundry revenues	4150	4150
Provision of bad debts (due revenues)	(39168)	(39168)
Total	53599617	51024584

*The balance of revenues of securities reached an amount of EGP 30806779 and is represented in the following:
-An amount of EGP 30786589 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 20190 represented in the due return of investment in governmental bonds to National Investment Bank during the period until 30/9/2026.

-The rents due on 30/9/2026. amounted to EGP 14611207 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

	30/9/2026 EGP	30/6/2026 EGP
Insurance with third party	121167486	121167486
Debtors of new assets sale	---	---
Debtors of spare part raw materials sale	1956148	3595203
Other debit balances	177761737	154652278
Total	300885371	279414967

12-5 Suppliers of Debit Balances

	30/9/2026 EGP	30/6/2026 EGP
Public sector suppliers – services	837932	34019
Public sector suppliers – business	18274740	25140877
Private sector suppliers	72786528	58336143
External sector suppliers	196064989	---
Provision of bad debt (public sector suppliers – business)	(357 553)	(357 553)
Provision of bad debt (private sector suppliers)	(427 086)	(427 086)
Total	287179550	82726400

13- Cash and Cash Equivalent

	30/9/2026 EGP	30/6/2026 EGP
Time deposits	1095984870	1160674050
Bank current accounts	4878840805	2950116921
Cash on hand	1244136	385239
Total	5976069811	4111176210

*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.

* The deposit balance includes funds held at the National Bank of Egypt (Aswan branch) amounting to $21,244,026 as of September 30, 2026. Of this total, $21,085,596 represents deposits encumbered by the bank as collateral for a letter of guarantee issued on behalf of Tecnimont..

* Current accounts and deposits with banks generated a return of EGP 65792016, which was recorded in the income statement on 30/9/2026.

14- Capital

The authorized capital of the company is 12 Billion Egyptian pounds, and the issued and paid-up capital reached on 30/9/2026 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%
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	197927076	989635380	9,963%
Total	1 986 578 999	9 932 894 995	100%

15- Reserves

The total reserves reached on 30/9/2026 an amount of EGP 2946749110, represented in the following:

	30/9/2026 EGP	30/6/2026 EGP
Legal reserves	284 855 638	195136 969
Statutory reserve	153 179 429	153 179 429
Capital reserve	53 569 429	53 569 429
Other reserves	2455144614	2455144614
Total	2946749110	2857030441

The other reserves reached on 30/9/2026 **an amount of EGP** 2 455 144 614 **represented in the following:**

	30/9/2026 EGP	30/6/2026 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	2 402 353 152	2 402 353 152
Total	2 455 144 614	2 455 144 614

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 01/07/2026	Credits	Exclusions		Balance 30/9/2026
				Used provisions	Provisions returned to revenues	
Contested taxes provision	Provision of Egyptian Tax Authority	403017338	---	17771979	--	385245359
	Total	403017338	---	17771979	--	385245359
Provision of claims and disputes	Provision of lawsuits	92491732	---	602042		91889690
	Total	92491732	---	602042	--	91889690
Other provisions	Provision of urea freight	92491732	---	---	--	--
	Provision of gas prices difference	---	---	---	--	--
	Provision of Sports club	---	---	---	--	--
	Provision of the True East Company	20000000	---	---	--	20000000
	Total	---	---	602042	--	--
Total of provisions		515509070	---	18374021	--	497135049

17- Suppliers and Other Credit Balances

	30/9/2026 EGP	30/6/2026 EGP
Suppliers (17-1)	826057737	707336291
Payment papers	--	--
Credit balances for authorities and entities (17-2)	403477627	361787413
Creditors of distributions (17-3)	214800558	--
Due expenses (17-4)	1387067	1387006
Prepaid revenues (17-5)	341877	397448
Customers of credit balances (17-7)	550210285	307358267
Other credit balances (17-6)	154210420	115149033
Total	2150485571	1493415458



17-1 Suppliers

	30/9/2026 EGP	30/6/2026 EGP
Public sector suppliers – services	6383719	11798729
Public sector suppliers – business	420601855	426945027
Private sector suppliers	264259809	268152999
External sector suppliers	134812354	439536
Total	826057737	707336291

17-2 Credit balances for authorities and entities

	30/9/2026 EGP	30/6/2026 EGP
Customs Authority	--	--
Sales tax	325016305	349116770
Salaries tax	2232932	2673218
Taxes on profits of the year	98107	98107
Stamp taxes	629466	6188397
Deducted taxes by company	71678	71678
Real estate taxes	103863	103863
Current account of authority	3550340	3535379
Ministry of Finance	71774935	
Total	40377626	361787412

17-3 Creditors of Distributions

	30/6/2026 EGP	30/6/2025 EGP
Personnel share	**201328692**	--
Board of Directors' share	4500000	--
Other shares (Sports club)	8971866	--
Total	214800558	--

17-4 Due Expenses

	30/9/2026 EGP	30/6/2026 EGP
Due wages	--	--
Due rents	28510	28510
Donations	1358557	1358496
Total	1387067	1387006

17-5 Prepaid Revenues

	30/9/2026 EGP	30/6/2026 EGP
Etisalat – Rent	310717	331113
Mobinil – Rent	31160	51410
Egypt Telecom (We) – Rent	---	14925
Total	341877	397448

17-6 Other Credit Balances

	30/6/2026 EGP	30/6/2026 EGP
Insurance with third party (17/6-1)	14160455	11448616
Creditors with amounts deducted from employees	1695409	1895177
Other credit balances	84696134	59187266
Creditors of new assets purchase	53658420	42617974
Currency fluctuation pricing	--	--
Total	154210420	115149033

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

17-6-1 Insurance with Third Party

	30/9/2026 EGP	30/6/2026 EGP
Insurance of pensions of residential city residents	221998	221998
Insurance of suppliers	13635527	10923687
Insurance of customers	302930	302930
Total	14160455	11448615

17-7 Customers of Credit Balances

	30/9/2026 EGP	30/6/2026 EGP
Customers of services sector	34933745	53405886
Public Sector customers	370799	10913852
Private Sector customers	85400376	53637426
External sector customers	429505365	189401103
Total	550210285	307358267

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 30/9/2026 reached an amount of EGP 11043683779 (. Including the value of the interest owed in dollars during the period from 1/7/2026 to 30/9/2026, and it was recorded in the income statement and the statement of financial position on 30/6/2026, and the remaining loan balance was paid in Egyptian pounds in June2024) .

18-2 Acid and Nitrate Project

***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 30/9/2026, is EGP 4563402523 .
Total loan balance in 30/6/2026

	30/9/2026 EGP	30/6/2026 EGP
Due amount of loan during the year	984241697	984241697
Due amount of loan in more than one year (kima2)	11043683779	10125957225
Loan repayment due after more than one year (Sour Project)	4563402523	2380278769
Total	16591327999	13490477691

18-3 Loans from Holding Company

Kima Company obtained loans from the holding company amounting to EGP 45955031 until 30/9/2026.

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 190880597 on 30/9/2026, 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 30/9/2026 an amount of EGP 2673324567, as follows:

	30/9/2026 EGP	30/9/2025 EGP
Revenues of sales (Export 1784154459 + Local 889170108)	2673324567	1184801995
Sold service	---	2632
Other operating revenues	---	--
Total	2673324567	1184804627

21- Cost of Sold Goods

The cost of sold goods reached on 30/9/2026 an amount of EGP 2149597381

	30/9/2026 EGP	30/9/2025 EGP
Materials	2149276344	894053475
Wages	72216092	44706940
Purchased services	31582809	21067021
Depreciation	207528179	165278938
Indirect taxes	693290	454115
Real estate taxes	---	69990
Changes in incomplete inventory	(120562765)	(17855240)
Changes in complete inventory	(191136568)	(312805754)
Total	2149597381	794969485

22- Revenues of Investment in Securities

The revenues of investment in securities reached on 30/9/2026 an amount 20190 as follows:

	30/9/2026 EGP	30/9/2025 EGP
Revenue of investment in Abu Qir Fertilizers and Delta	---	204056160
Revenue of investment in other securities	20190	20190
Total	20190	204076350

Other revenues and financial investments represented in a return amounting to EGP 20190 as a result of investing by an amount of EGP 2 307 335 in governmental bonds in National Investment Bank.

23- Sale and Marketing Cost

The sale and marketing cost reached on 30/9/2026 an amount of EGP 238049401, as follows:

	30/9/2026 EGP	30/9/2025 EGP
Materials	52861625	16313959
Wages	17505531	11759166
Other sale and marketing expenses	8547926	6606215
Duties of goods transportation and other commissions	159134319	68663394
Total	238049401	103342734

24- Other Revenues

The other revenues reached on 30/9/2026 an amount of EGP 15088635, as follows:

	30/9/2026 EGP	30/9/2025 EGP
Profits of raw materials sale	---	---
Profits of wastes sale	---	---
Compensations and fines	---	---
Credit rents	3324490	973854
Miscellaneous	11764145	7150453
Provisions no longer required	--	---
Total	15088635	8124307

25- Other Expenses

Other expenses on 30/9/2026 **amounted to EGP 18317861 as follows:**

	30/9/2026 EGP	30/9/2025 EGP
Losses on sale of current assets	---	---
Compensations and fines	---	928663
Donations and aids	46554	123500
Suspensions of factories	18271307	57678947
Miscellaneous	---	--
Total	18317861	58731110

Analysis of factory downtime

	30/9/2026 EGP
Materials	44528
Wages	13456383
Depreciation	1568428
Supplies	862
Supplies	373
Stationery	3852
Spare Parts	3196881
Miscellaneous	
Total	18271307



26- Financing Expenses

Financing expenses amounted to EGP 295980040 as of in 30/9/2026, resulting from the calculation of interest on the dollar-denominated loan balance as of that date.

27- General and administrative expenses

General and administrative expenses—excluding financing expenses—amounted to EGP 84518265 as of 30/9/2026 , as follows:

	30/9/2026 EGP	30/9/2025 EGP
Materials	9868978	12773664
Wages	32753252	23552500
Purchased services	35512898	23910022
destruction	370849	327186
Real estate rental (land and buildings)	166720	145590
Indirect taxes	5845568	6125272
Real estate taxes	---	1123
Taxes on separate tax bases	---	7451863
Total	84518265	74287220

28- 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.

29- 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.

The minimum price per million British thermal units (MMBtu) for natural gas was raised to $8.5 from $5.5 effective April 2026.

30- 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.

31- 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. During this period, a number of financial transactions took place between the company and related parties. The most important of these transactions are as follows:

1- The balance of the holding company's subsidiaries shown within the Suppliers balances as of 30/6/2026 compared to the balances as of 30/9/2026

EGYPTIAN CHEMICAL INDUSTRIES
كيما
KIMA

	30/9/2026 EGP	30/6/2026 EGP
Al-Nasr for Fertilizers	590505	590505
Al-Delta for Fertilizers	---	---

2- The balance of the holding company's subsidiaries shown within the customer balances as of 30/9/2026 compared to the balances as of 30/6/2025

	30/9/2026 EGP	30/6/2026 EGP
Al-Delta for Fertilizers	--	--
Misr Chemical Industries Co,	1476465	2038217
Egyptian Shoes - Bata	(40002)	(40002)
Abu Zaabal Fertilizer Co,	(7413)	(7413)
Al-Nasr Rubber Co,	3071	3071
Al-Nasr Appliances - Niaza	4608	4608
Tractors and Engineering Co ,	2270	2270

32- Asset Revaluation Surplus
Fifteen plots of land were valued at fair value—amounting to EGP 25,765,600,546—by appraisers in Aswan, Cairo, and Alexandria. The net fair value of the appraised land was recorded under the "Land" item in the Statement of Financial Position, and the revaluation surplus was included in equity within the Statement of Financial Position., The tax impact thereof was accounted for in the financial position as of 30/9/2026.

33-The company's legal position ;
The value of financial obligations that may arise from final judgments in lawsuits filed against the Company, based on the situation as of September 30, 2026.

No	lawsuit	Financial amounts that may be awarded	
1	Aswan Drinking Water and Sanitation Company	16122838.23	Sixteen million one hundred twenty-two thousand eight hundred thirty-eight pounds and 23 piasters
2	Tax appeal regarding adjustment of the assessed value	29441561	Twenty-nine million, four hundred forty-one thousand, five hundred sixty-one pounds
3	Gad Mohamed Gad (Customs Consulting)	1948653	One million nine hundred forty-eight thousand six hundred fifty-three pounds
4	land compensation	500000	five hundred thousand pounds
5	Labor lawsuits (Lawsuits regarding the inclusion of allowances)	16950000	Sixteen million nine hundred and fifty thousand pounds
6	Vacation balance	8120998	Eight million one hundred and twenty thousand nine hundred and ninety-eight pounds
7	End-of-service bonus	900000	Nine hundred thousand pounds
8	Work injury compensation	400000	four hundred thousand pounds
9	Exceptional bonuses	100000	One hundred thousand pounds
10	Compensation for termination of service pursuant to the drug testing law	500000	five hundred thousand pounds
	Total	74984050.23	Seventy-four million nine hundred and eighty-four thousand and fifty pounds, 23 piasters

Note:

This is in addition to any legal interest that may be awarded and calculated from the date of the lawsuit until full payment, as well as in addition to the lawsuit filed by the electricity company that is still pending before the Government Disputes Settlement Committee at the Ministry of Justice and for which no final recommendation has been issued to date,

34- External Auditor's Fees

The external auditor's fees for auditing the financial statements for the 2026/2027 fiscal year amounted to 250,000 EGP.

35- Subsequent Events

Due to the Iran-US conflict—the impact of which is ongoing and its future effect on the company and its sales value remains unpredictable...

36- Central Bank Decisions

Central Bank decisions impacted cash flow due to the maintenance of interest rates throughout the 2025/2026 fiscal year on the following dates: July 9, 2026; August 20, 2025; and September 24, 2026.,

