Central and West Delta Mills Company
An Egyptian joint stock company in accordance with the provisions of Law No. 159 of 1981
* Reissued for technical reasons.
Costs and Investment Sector

M/s EGX

Greetings,

We have the honor to send you the following: -

1- **Report of the Central Auditing Organization on the financial statements prepared in accordance with the decision of the Minister of Investment No. (110 of 2015 for the period from 1/7/2025 to 31/3/2026)**
2- **List of the financial center on 31/3/2026**
3- **Income statement on 31/3/2026**
4- **Statement of Single Comprehensive Income as at 31/3/2026**
5- **Statement of Change in Equity on 31/3/2026**
6- **Statement of Cash Flows on 31/3/2026**
7- **Notes to the Financial Statements (Continued) on 31/3/2026**

**We will provide you with the auditor's report for that period as soon as we receive it.**

**Thank you for your cooperation**

Best regards,

Contact Officer
Manager Investor Relations

طارق

"Accountant/ tarek Mohamed kamel"

**Head Office : 19 Elgalaa St. – Tanta Tel: 3548384/040**
https//middleandwestdeltamills.com info@middleandwestdeltamills.com

# List of Financial Center

## On 31/3/2026

Value in thousand pounds

| Statement | Note No. | 31 / 3 / 2026 | 30 /6 / 2025 |
|---|---|---|---|
| **Assets** | | | |
| **Non-current assets** | | | |
| Fixed assets | 1 | 302791 | 322934 |
| Projects Under Implementation | 2 | 14142 | 15994 |
| Long-term financial investments | 3 | 3371 | 3371 |
| Total non-current assets | | 320304 | 342299 |
| **Current Assets** | | | |
| Inventory | 5 | 156456 | 149378 |
| Clients, notes receivable and other debtors | 6 | 699389 | 335132 |
| Short-term financial investments (treasury bills) | 7 | 956350 | One million |
| Cash and balances with banks | 8 | 884997 | 448126 |
| Total Current Assets | | 2697192 | 1932636 |
| Total Assets | | 3017496 | 2274935 |
| **rights of property** | | | |
| paid up capital | 9 | 75000 | 75000 |
| Provisioning | 10 | 668781 | 668781 |
| Staged Profit (Loss) | | 6045 | - |
| Profit for the period | | 341726 | - |
| Total equity (618 : 622) | | 1091552 | 743781 |

**Follow the list of the financial center**

**On 31/3/2026**

**Value in thousand pounds**

| Statement | Note No. | 31 / 3 / 2026 | 30 /6 / 2025 |
|---|---|---|---|
| **Non-current liabilities** | | | |
| Deferred tax liabilities | 11. | 20004 | 20960 |
| Assumptions = Obligations | 11. | 5539 | 5539 |
| Noncurrent liabilities: | | 25543 | 26499 |
| **Current Liabilities** | | | |
| allowances | 12. | 501508 | 390470 |
| Other Suppliers, Notes Payable and Creditors | 13. | 1398893 | 1114185 |
| Current liabilities | | 1900401 | 1504655 |
| Total equity and liabilities | | 3017496 | 2274935 |

| chief executive officer | Managing Director for Financial and Administrative Affairs | Head of the Accounts and Auditing Sector | Director General of Budget |
|---|---|---|---|
| Engineer / Abdul Aziz Shukri Ibrahim | Accountant/ Mamdouh Aliwa | Accountant / Mohamed Abdel-Magid Lamoudi | Accountant/ Walid Abdel Ghaffar |

# Income Statement
## For the period from 1/7/2025 to 31/3/2026

Value in thousands of pounds

| Statement | Note No. | From 1/7/2025 to 31/3/2026 | From 1/7/2024 to 31/3/2025 |
|---|---|---|---|
| *Sales drive revenue* | 14. | 2094199 | 1969237 |
| Cost of Sales/Receipt of Revenue | 15. | (1,608,561) | (1,563,599) |
| Gross profit | | 485638 | 405638 |
| **Other gains and losses** | | | |
| **Other Revenues** | 16 | 259950 | 241538 |
| **Selling and Distribution Expenses** | 17 | (20,503) | (19,854) |
| **Administrative and general expenses** | 18 | (101,561) | (91,880) |
| **Component Provisions** | | (145,000) | (143,000) |
| **Expenses** | 19 | (3,467) | (3,860) |
| **Income from investment** | | 89 | 89 |
| **Earnings before tax** | | 475146 | 388671 |
| **Income tax expense or income.** | | (133420) | (110907) |
| **Profit for the period from continuous operations** | | 341726 | 277764 |
| Profit (loss) for the year from non-continuing operations (after deducting income tax) | | | - |
| **Profit for the period** | | 341726 | 277764 |

| Chief Executive Officer | Managing Director for Financial and Administrative Affairs | Head of Sector Accounts and Auditing Supervisor of the Cost Sector | General Manager of Costs and Budget |
|---|---|---|---|
| Engineer/Abdel Aziz Shukri Ibrahim | Accountant/Mamdouh Abdel Hamid Alwa | Accountant/Mohamed Abdel Magid Al-Mawd | Accountant/Ahmed Abbas Abdel Nafar |

## Statement of Comprehensive Income

## For the period from 1/7/2025 to 31/3/2026

Value in thousands of pounds

| Statement | Note No. | From 1/7/2025 to 31/3/2026 | 1/7/2024 31/03/2025 |
|---|---|---|---|
| *Profit for the period* | | 341726 | 277764 |
| Comprehensive Income | | - | - |
| Currency differences resulting from the translation of foreign operations | | - | - |
| Financial investments available for sale | | - | - |
| Cash Flow Coverage | | - | - |
| Actuarial gains (losses) from defined benefit pension schemes | | - | - |
| The establishment's share of other comprehensive income in sister companies | | - | - |
| Income Tax Relating to Other Elements of Comprehensive Income | | - | - |
| Total other comprehensive income for the year after tax | | - | - |
| Total comprehensive income for the period | | 341726 | 277764 |

| Chief Executive Officer | Managing Director of Financial and Administrative Affairs | Head of Accounts and Auditing Supervisor of Costs | General Manager of Costs and Budget |
|---|---|---|---|
| Engineer/Abdel Aziz Shukri Ibrahim | Accountant/Mamdouh Abdel Hamid Aliwa | Accountant / Mohamed Abdel-Magid Al-Mawd | Accountant / Ahmed Abbas Abdel-Ghaffar |

# Statement of Change in Equity
# On 31/3/2026

****

Value in thousands of pounds

| Statement | Number Clarification | Capital | Legal Reserve | I have a statutory folding | Capital Reserve | Other Reserves | Total Reserves | Earnings (and Stage Losses) | Surplus for the year |
|---|---|---|---|---|---|---|---|---|---|
| **Balance on 1/7/2024** | 10 | 75000 | 274743 | 212054 | 38797 | 63730 | 589324 | | |
| Profit and losses that are not affected by the income statement | | | | | | | | | |
| Transfer from reserves during the year | | | | | | | | | |
| Profit for the year | | | | | | | | | |
| Settlement of profits carried forward | | | | | | | | | |
| The user of reserves in accordance with the decisions of the association | | | | | | | | | |
| Transferred to reserves in accordance with the Assembly's resolutions | | | | | | | | | |
| Balance On 30/6/2025 | 10 | 75000 | 274743 | 212054 | 38797 | 63730 | 589324 | | |
| **Balance at 1/7/2025** | | 75000 | 274743 | 212054 | 38797 | 63730 | 589324 | | |
| Transferred to reserves during the year | | | | | | | | | |
| Net profit for the period | | | | | | | | | 341726 |
| Settlement of profits carried forward | -20 | | | | | | | 6045 | |
| The user of the reserves in in accordance with the decisions of the Assembly | | | | | | | | | |
| Transferred to reserves in accordance with the Assembly's resolutions | | | 40050 | 39407 | | | 79457 | | |
| **Balance at 31/3/2026** | | 75000 | 314793 | 251461 | 38797 | 63730 | 668781 | 6045 | 341726 |

| Chief Executive Officer | Managing Director of Financial and Administrative Affairs | Head of Sector Accounts and Auditing | General Manager of Budget and |
|---|---|---|---|
| Engineer/Abdel-Aziz Shukri Ibrahim | Accountant/Mamdouh Abdel-Hamid Aliwa | Accountant/Mohamed Abdel-Magid Al-Mawd | Accountant/Walid Abbas Abdel-Ghaffar |

## Statement of Cash Flows

## For the period from 1/7/2025 to 31/3/2026

Value in thousands of pounds

| ***Description*** | Note No. | Period From 1/7/2025 Until 31/3/2026 | Comparative figures 1/7/2024 31/3/2025 |
|---|---|---|---|
| Cash flows from operating activities | | | |
| Net profit (loss) before taxes and extraordinary items | | 475146 | 388671 |
| - Depreciation and amortization | | 25816 | 21303 |
| allowances | 12 | 145000 | 143000 |
| - Capital losses (profits) | | (12,509) | - |
| - Income taxes paid and Takaful contribution | | (131,875) | (113,416) |
| - Used from Provisions | | (33,963) | (30,160) |
| - Credit Interest | | (231,535) | (226,183) |
| - Taxes paid on capital goods | | 981 | - |
| Operating profit (loss) before changes in working capital | | 235099 | 183215 |
| (Increase) Decrease in customer balances and debit balances | 6. | (364257) | (113589) |
| (Increase) Decrease in inventory | V | (7078) | (12798) |
| Increase (Decrease) in Creditor Balances and Credit Balances | 13. | 658474 | (182053) |
| Net cash generated from (used in) operating activities | | 522238 | (125225) |
| Cash flows from investing activities | | | |
| Payments for the purchase of fixed and other long-term assets | | (4511) | (57284) |
| Proceeds from sale of fixed and other long-term assets | | 12509 | - |
| Investments to buy treasury bills | | 43650 | (352850) |
| Interest collected | 16 | 199109 | 221134 |
| Net cash flows from investing activities | | 250757 | (189000) |
| Cash flows from financing activities | | | |
| Dividends Paid | | (336124) | (336066) |
| Net cash flows from financing activities | | (336124) | (336066) |
| Net increase (decrease) in cash during the period | | 436871 | (650291) |
| Cash balance on 1/7/2024 | 8. | 448126 | 1197945 |
| Cash balance on 31/3/2025 | 8. | 884997 | 547654 |

| Chief Executive Officer | Managing Director Finance and Administration | Head of Sector Accounts and Auditing | General Manager of Budget |
|---|---|---|---|
| Eng. Abdel Aziz Shukri Ibrahin | Accountant Mamdouh Abdel Hamid Aliwa | Accountant Mohamed Abdel Magid Al-Mand | Accountant Walid Abbas Abdel Ghaffar |

# Supplementary notes to the financial statements
# On 31/3/2026 AD
# In accordance with the decision of the Minister of Investment No. 69 of 2019

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1- Company Profile: -

Central and Western Delta Mills Company - an Egyptian joint stock company subject to the provisions of Law No. (159) of 1981

| | |
|---|---|
| Company Head Office | Tanta 19 Al Jalaa Street next to Traffic Department P.O. Box 202 |
| Company website | https://middleandwestdeltamills, com |
| phone | 3290459 - 3292258 - 3281552 |
| Foundation | Presidential Decree No. 2484 of 1965 |
| Legal Entity | "Egyptian Joint-Stock Company" |
| Date Business started: | March 25, 1967 and the company's term was extended in its session on October 25, 2015 |
| 2. Company Activity and Purposes | * Manufacture, trade, import, export and storage of cereals and their products and substitutes<br>* Manufacture of bread of all kinds, towels, foodstuffs in general, yeasts, ice, refrigeration, freezing, fodder and their components<br>* Macaroni Processing<br>Packaging<br>* Manufacture of equipment and spare parts necessary or connected to these purposes<br>* Operating and production supplies<br>* Investing in securities<br>* Real estate investment, logistical areas, hotel and tourist places<br>* Commercial agency business for third parties in Egypt or abroad |

3- Basis of preparing financial statements: -

(a) Compliance with accounting standards and laws:

The financial statements have been prepared in accordance with Egyptian accounting standards in the light of the Egyptian laws and regulations in force

B- Basis of measurement:

These financial statements have been prepared on a historical cost basis and revenues and expenses are recorded according to the accrual principle.

C- His work of dealing and his work of presentation

The financial statements were presented in Egyptian pounds, whose work represents dealing with the company

4-The most important accounting policies applied: -

The company applies accounting policies that are consistent with those applied in the past year

4-1 Translation of transactions in foreign currencies:

- Transactions in foreign currencies (if any) are translated on the basis of the exchange rates prevailing at the time of the transaction and at the balance sheet date. The balances of assets and liabilities of a monetary nature in foreign currencies are translated according to the exchange rates prevailing on that date. Currency differences resulting from the translation are included in the statement of comprehensive income.

- Assets and liabilities of a non-monetary nature and denominated at historical cost in foreign currency are also translated using the exchange rate prevailing at the date of the transaction.

4-2 Fixed Assets and their Depreciation:

(a) Initial recognition and measurement:

- The asset is recognized in the statement of financial position at cost less accumulated depreciation and impairment losses (if any).

- The cost includes direct costs related to the acquisition of the asset. For assets that are created internally, the cost of the asset includes the cost of raw materials and other direct labor required by the processing process to the condition in which they are operated at their location in the purpose for which they were acquired, as well as the costs of removing them and returning the location where these assets are located.

- The special components of each item of fixed assets whose useful lives vary are accounted for as separate items within those fixed assets.

B- Depreciation

Depreciation is charged to the income statement according to the straight-line method over the useful life and in accordance with the rates approved by the accounting system. Depreciation rates have been changed in accordance with Egyptian Accounting Standards No. 5 , 30 (change in accounting policies, errors and estimates), which is prepared by the productive reconstruction of assets. The results of the work included the financial impact of the application of this standard.

Depreciation Ratios of Fixed Assets

| Statement | Administrative | Productivity | Dthers |
|---|---|---|---|
| Buildings under construction | 2% | 3% | 10E5 |
| Machinery & Equipment | | 7 – 15 | 6% |
| Tools and tools | | 5,7 | 10–25 |
| Transportation | 20% | 15% | |
| Furniture & Office Equipment | 10% | | |
| Computers to | 20% | | |

4-3 Projects under implementation

Projects under implementation are recognized at cost according to the first measurement. The cost includes all expenses directly related to the processing of the asset to the condition in which it is operated and the purpose for which it was acquired. Projects under implementation are transferred to fixed assets when they are completed and are available for the purpose for which they were acquired.

4.4 Inventory:

The inventory is valued at cost or net redemption value, whichever is lower, and the disbursement from the inventory is priced according to the following principles: -

- Materials, packaging materials and spare parts following the moving average method,

- Full production on industrial cost basis 0

- Incomplete production based on the actual industrial cost, which includes the cost of raw materials, direct industrial wages, expenses and indirect industrial burdens according to the last stage of production reached

4.5 Statement of Cash Flows:

The statement of cash flows is prepared in the indirect manner in accordance with Egyptian accounting standards and the cash balance shown in the statement of financial position represents the actual cash at the date of the financial position

4-6Financial Instruments Risk Management:

- Credit risk: Credit risk is the inability of customers granted credit to pay their dues and the company distributes credit risk to a multiple type of customers represented by a large number of reputable customers
- Foreign currency risk: The foreign currency risk is represented in the changes in the prices of foreign currencies, which affects payments and receipts in foreign currencies, as well as the translation of assets and liabilities of a monetary nature in foreign currencies. The value of assets and liabilities of a monetary nature in foreign currencies at the balance sheet date is equivalent to the amount of Egyptian pounds.
- Interest risk: This risk is the change in interest rates that may have an impact on the results of operations and the company is working to reduce this risk by using any funds available to it to pay off its obligations before banks.

Cash & Cash Equivalents

For the purposes of preparing the statement of cash flows, cash and cash equivalents include bank and fund cash balances, short-term deposits with banks and treasury bills.

4-8 Corn Line:

There is a line at the Cylinder Mill in Banha funded by the Danish grant granted to the Ministry of Supply and Trade, which is a grant without value from the Ministry of Supply

4-9 Impairment of asset values:

The book value of the company's assets at the date of preparing the financial statements shall be reviewed to determine whether there are any indicators indicating a decreasein the value of the assets. In the event of such indicators, the assets shall be recognized at the expected recoverable value and the difference between the book value and the recoverable value shall be charged to the income statement.

4-10 Borrowing Cost:

The cost of borrowing is included as an expense charged to the period in which the company incurred this cost unless these expenses are capitalized, which are directly related to the acquisition, construction or production of an asset and in this case are charged to the cost of this asset minus any income from the temporary investment of the borrowed funds.

4-11 Distributions:

Recognition of distributions as liabilities in the period in which the distribution is declared

4-12 Revenue Realization:

Revenue is realized when the goods are delivered to customers and invoices are issued, and interest is recorded on an accrual basis.

4-13 Capital Commitments: -

There are no capital commitments at the date of preparing the financial center

4-14 Dealing with the relevant parties: -

Transactions with the parties involved in the company's dealings, whether with some members of the Board of Directors, shareholders, the holding company or sister companies, if any, are disclosed

4-15 The policy followed in the formation and strengthening of allocations: -

The provision is configured (consolidated) and recognized when: -

The entity shall have a present obligation (legal or judgmental) resulting from an event in the past

B - It is expected that there will be an outflow of resources that include economic benefits to settle the obligation

C- Compliance can be estimated to a reliable degree

Provisions are reviewed at the date of the financial center and adjusted to show the best current estimate

Tax allowance to meet sales tax, VAT and income tax liabilities

Provision for claims and disputes to meet cases filed by workers for leave balance

as well as the penalties of the mills ,

<u>4-16 Restrictions on the ownership of assets: -</u>

There are no restrictions on the assets owned by the company.

<u>4-17 Contingent liabilities: -</u>

The company is a party to a number of different issues that arose as a result of the company's exercise of its activity and based on the legal advice obtained by the company's management, the management believes that the results of these cases will not affect the results of the company's work, with the existence of many labor cases to claim leave balances and the allocation to meet this was supported by an amount of 45million pounds

<u>4-18 Accounting for Income Tax: -</u>

<u>income tax</u>

Income tax on profits or losses for the year includes both current and deferred income tax and is recognized in the income statement directly, with the exception of income tax related to one of the items that is recognized directly within the equity, so it is recognized within the equity. This is the current income tax is recognized on the net taxable profit using the tax rates in force at the date of preparing the budget in addition to the special tax differences.

<u>Deferred Tax:</u>

Deferred tax arising from temporary differences between the value of assets and liabilities is recognized according to the accounting basis and their value according to this tax basis. The value of deferred tax assets and liabilities is determined in light of the way in which the values of these assets will be realized or these liabilities paid using the tax rates in force at the date of preparing the balance sheet.

<u>4-19The financial statements were approved</u> by the Board of Directors at the 22/4/2026 session by passing 0

(5) The most important clarifications: -

- Statement of the movement of fixed assets and the movement of the depreciation complex during the period from 1/7/2025 to 31/3/2026

Value in thousand pounds

| Statement | Land | Buildings | Machinery & Equipment | Means transfer. | Toolkit | FURNITURE | Fixed Assets | Sentence |
|---|---|---|---|---|---|---|---|---|
| Cost on 1/7/2025 | 46687 | 166690 | 538896 | 148053 | 33194 | 17769 | 3161 | 954450 |
| Extras | - | 3084 | 1452 | 177 | 454 | 506 | - | 5673 |
| Exclusions | +2 | 23 | 786 | 16 | 225 | 22. | - | 1074 |
| Cost on 31/3/2026 | 46685 | 169751 | 539562 | 148214 | 33423 | 18253 | 3161 | 959049 |
| Compound depreciation on 1/7/2025 | | 84855 | 429035 | 75971 | 24599 | 13926 | 3130 | 631516 |
| Depreciation for the Period | | 3166 | 9990 | 10380 | 1411. | 855 | 13. | 25815 |
| Exclusions | | 23 | 786 | 16 | 225 | 22. | - | 1072 |
| Compound depreciation on 31/3/2026 | - | 87998 | 438239 | 86334 | 25785 | 14759 | 3143 | 656259 |
| Balance on 31/3/2026 | 46685 | 81753 | 101323 | 61879 | 7638 | 3494 | .18 | 302790 |

- Fixed assets used in the storage and distribution of flour and products of the company as follows: -

Value in thousand pounds

| Statement | Total | Buildings | Land | Total area |
|---|---|---|---|---|
| | C | C | C | |
| | | | | S.I.F. |
| Old Layan Sars Mills | 134 | 85 | 49 | 21 |
| Al Maadawi Mill | 55. | 51. | +3 | .11 |
| DISARM: Disarmament | 337 | 326 | 11. | -0.08 |
| Tawfiq Hegazy Mill | 877 | 876 | 1" | 22. |
| | 1403 | 1338 | .64 | -2.20 |

- Total assets depreciated book and still working on 31/3/2026

Value in thousand pounds

| Statement | Amount |
|---|---|
| | A |
| Buildings | 2261 |
| Machinery : | 16180 |
| Tools | 1842 |
| Transportation | 74100 |
| Furniture | 257 |
| Other Fixed Assets | 3071 |
| Total | 97711 |

**2- Projects under implementation: -**

The cost on 31/3/2026 amounted to 14.142 million pounds, which is represented in: -

**Pounds.**

| | |
|---|---|
| 13649 | The value of the expenditure on the investment formation |
| 493 | The value of the expenditure on investment spending |

Projects under implementation are recognized at cost for the first measurement.

The cost includes all expenses directly related to the processing of the asset to the state in which it is operated

And for the purpose for which he bought it.

Projects under implementation are transferred to fixed assets when they are completed and are available for the purpose

for which it is acquired.

**3- Long-term financial investments:**

Its value on 31/3/2026 amounted to 3.371million pounds represented by: -

Long-term investments have been proven at the value of the investor in government bonds by the Ministry of Finance and the National Investment Bank 5% in accordance with the laws that were in force with an interest rate of 3.5% bonds

They are bonds that have been evaluated according to the acquisition cost and the company receives an annual return within the company's revenues in the item of other revenues and are not revalued at the market value because they are not listed on the stock exchange.

| | | Pounds. |
|---|---|---|
| The bonds of the Ministry of Finance | are evidenced by the value of the cost | 3209 |
| Bonds of the National Investment Bank are evidenced by the value of the cost | | 162.00 |
| | | 3371 |

**4- Loans and long-term debit balances (loans to other parties): -**

no

**Inventory**

The stock balance on 31/3/2026 amounted to 156.456 million pounds compared to 149,378 million pounds on 30/6/2025

| | Value in thousand pounds<br>1/7/2024<br>Until 30/6/2025 | Value in thousand pounds<br>From 1/7/2025<br>Until 31/3/2026 |
|---|---|---|
| Ore Warehouse | 14612 | 19194 |
| Fuel and oil storage | 6093 | 7115 |
| REPLACEMENT PART | 70390 | 58369 |
| Warehouse for packing materials | 43916 | 62903 |
| Waste and scrap warehouse | 1" | 1" |
| Incomplete production warehouse (workshops) | 490 | 347 |
| Complete production warehouse (mills - bread - pasta) | 12451 | 6529 |
| Complete production warehouse (workshops) | 0.82 | 0.61 |
| Warehouse of goods purchased for sale | 21 | 139 |
| printed matter | 1269 | 1798 |
| Gardenia Village Store | 53 | - |
| Total | 149378 | 156456 |

6- Clients, receivables and other debtors: -

Its balance on 31/3/2026 amounted to 699.389million pounds compared to 335,132 million pounds on 30/6/2025 as follows: -

| | Value in thousand pounds 1/7/2024 Until 30/6/2025 | Value in thousand pounds From 1/7/2025 Until 31/3/2026 |
|---|---|---|
| Accounts Receivable (Customers) | 202964 | 557764 |
| Revenue receivable | 9615 | 32248 |
| Prepaid expenses (annual subscriptions) | 645 | 1846 |
| Other Accounts Receivable | 64204 | 65702 |
| Accounts receivable with the departments and authorities | 47433 | 38135 |
| Suppliers | 8725 | 1489 |
| Accounts Payable to Interests and Authorities | 328 | S682 |
| Other Accounts Payable | 1218 | 1523 |
| Total | 335132 | 699389 |

Other accounts receivable are the value of insurance with third parties 0

7- Short-term financial investments (treasury bills)

Its balance on 31/3/2026 amounted to 956.350 million pounds compared to 1000,000 million on 30/6/2025 as follows: -

Value in thousand pounds

| From 1/7/2025 to 31/3/2026 | | | | From 1/7/2024 to 30/6/2025 | | | |
|---|---|---|---|---|---|---|---|
| Amount | Returiyield | Date of binding | Right Date | Amount | Returiyield | Date of binding | Right Date |
| 100000 | 26% | 2.12 | 2 (6). | 100000 | 28:50 | 13/5/2025 | 12.8. |
| 100000 | 35% | 2.12 | 2 (6). | 100000 | 27% | 27/5/2025 | 8/2025/27 |
| 50000 | 00 | 15/12/2025 | 5/5 | 200000 | 27% | 17/6/2025 | 9.9 |
| 350000 | 25:15 | 20/1/2026 | 21/7/2026 | 200000 | 27% | 19/6/2025 | 9.9 |
| 150000 | 23% | 19/2/2026 | 12/5/2026 | 100000 | 35% | 22(6) | 9.9 |
| 106350 | 24 | 5/3 | 9/6/2026 | 200000 | 75% | 24/6/2025 | 9:30 |
| 100000 | 24 | 25/3/2026 | 23/6/2026 | 100000 | 26:50 | 25/6/2025 | 23/12/2025 |
| 956350 | Total | | | 1000000 | Total | | |

8- Cash on hand and banks: -

The balance of the Fund - the Duke and the Pen - in 31/3/2026 amounted to 884.997 million won, compared to 448.126 million pounds in 30/6/2025, as follows: -

Value in thousand pounds

| Description | From 1/7/2024 Until 30/6/2025 | From 1/7/2025 Until 31/3/2026 |
|---|---|---|
| Current accounts in banks | 437791 | 786103 |
| Cash on hand | 23 | 2344 |
| Cash in Postal Service | 8415 | 96063 |
| Egyptian Wheat Bank | 1897 | 487 |
| Total | 448126 | 884997 |

rights of property

9- Capital: -

- The authorized capital is 200 million pounds

- The Egyptian capital is paid in 75 million pounds distributed to 7.5 million shares with a nominal value of 10 pounds per share paid in full

- The company was registered in the Central Custody with Misr Clearing, Settlement and Central Custody Company on25/5/1997

Capital Structure: -

1- Owned by the holding company 2028800 shares 27,051%
2-The Union of Workers Shareholders has 980471 shares 13.073%
3- Other shareholders 4490729 shares 59.876%
Pledged shares 535 shares
Frozen Shares 1990047 Shares
Shares held with the knowledge of the Reservation Committee 2108643 Shares
There are no restrictions on the company from equity holders or third parties

10- Reserves and profits or losses carried forward: -

The total value of its assets on 31/3/2026 amounted to 674.826 millionpounds compared to 668,781 million pounds on 30/6/2025

Value in thousand pounds

| Description | 1/7/2024 Until 30/6/2025 | From 1/7/2025 Until 31/3/2026 |
|---|---|---|
| Legal Reserve | 314793 | 314793 |
| Capital Reserve | 38797 | 38797 |
| Statutory reserve | 251461 | 251461 |
| Other Reserves | 63730 | 63730 |
| Total | 668781 | 668781 |
| Profit and loss for the period | - | 6045 |
| Total | 668781 | 674826 |

11- Long-term Obligations: -

The balance of 31/3/2026 amounted to 25.543 million pounds, which is represented in obligations that are not paid within twelve months "accounting standard (1) ": -

Value in thousand pounds

| 1/7/2024 Until 30/6/2025 | From 1/7/2025 Until 31/3/2026 | Description |
|---|---|---|
| 20960 | 20004 | Deferred tax liabilities amounting to the time differences for depreciation of fixed assets between accounting depreciation and tax depreciation |
| 1595 | 1595 | Obligations of the other party, which are represented in installments for the sale of land sold that has not been delivered (Qashmi Bdsouk Mill) |
| 3944 | 3944 | Other liabilities represented by surplus distributions since 85/86 to 90/91 |
| 26499 | 25543 | Total |

12-Allocations:-

Its balance on 31/3/2026 amounted to 501.508 million pounds

| Balance 31/3/2026 | Reinforcement | user | Balance 1/7/2025 | Custom Name |
|---|---|---|---|---|
| 399470447.03 | 80000000 | | 319470447,03 | 1-Provision for disputed taxes |
| 68148109.18 | 45000000 | 29851890.82 | 53000000 | 2-Allocation of cases |
| 33889185.75 | 20000000 | 4110814.25 | 18 000000 | 3- Quota of Mills Penalties |
| 501507741.96 | 145000000 | 33962705.07 | 390470447,03 | Total |

13- Suppliers, notes payable and other creditors: -

Its balance on 31/3/2026 amounted to 1398.893million pounds compared to 1114,185 million pounds on 30/6/2025

| | Value in thousand pounds 1/7/2024 Until 30/6/2025 | Value in thousand pounds From 1/7/2025 Until 31/3/2026 |
|---|---|---|
| Suppliers | 228607 | 455999 |
| Customers | 23749 | 413876 |
| Accounts receivable | - | 4 |
| Dividend Creditors | 336124 | +0 |
| Revenues collected in advance | 2178 | 2547 |
| Reimbursable Expenses | 85098 | 79781 |
| Accounts Payable to Interests and Authorities | 231198 | 208401 |
| Accounts payable to sister companies | 3402 | 292 |
| Other Accounts Payable | 203829 | 237993 |
| Total | 1114185 | 1398893 |

Reimbursable expenses are the wages due and the value of treatment due to medical service providers
For employees and rents due 0

13-Current Activity Revenues: -

Value in thousand pounds

| Description | Current Period From 1/7/2025 Until 31/3/2026 | Similar Period 1/7/2024 31/03/2025 |
|---|---|---|
| Net sales of complete production | 1042435 | 1046483 |
| Sales for Sale | 14693 | 1755 |
| Sold Services | 275137 | 233249 |
| Operating income for third parties | 716181 | 660983 |
| Wheat milling production waste | 45753 | 26767 |
| Total | 2094199 | 1969237 |

Production waste was classified within the account of the revenues of the current activity last year in the amount of 26.767 million pounds, which is (the church - the asset) deducted from the account of other revenues and profits (miscellaneous revenues)

14-Cost of Revenues: -

Value in thousand pounds

| Similar Period 1/7/2024 31/03/2025 | Current Period From 1/7/2025 Until 31/3/2026 | Description |
|---|---|---|
| 1241089 | 1215162 | Ores, materials, fuel and spare parts |
| 263541 | 316662 | Wages |
| 24535 | 24547 | Purchased Services |
| 20289 | 24595 | Depreciation Percentage |
| 557 | 657 | Rental of real estate (land and buildings) |
| 328 | |||UNTRANSLATED_CONTENT_START|||329|||UNTRANSLATED_CONTENT_END||| | Real estate taxes |
| 5647 | 8228 | Indirect taxes and fees |
| 1470 | 12576 | Purchases of goods for the purpose ofsale |
| 6142 | 5923 | Variation difference in total production warehouse |
| 1” | 118 | Difference of change in warehouse of goods purchased for sale |
| 1563599 | 1608561 | Total |

15-Other Revenues and Profits: -

Value in thousand pounds

| Similar Period 1/7/2024 31/03/2025 | Current Period From 1/7/2025 Until 31/3/2026 | Description |
|---|---|---|
| 8627 | 8097 | Credit Rentals |
| 6728 | 7809 | Miscellaneous Revenues |
| - | 12509 | Capital Gains |
| 226183 | 231535 | Interest Credited |
| 89 | 89 | Income and investments of securities |
| 241627 | 260039 | Total |

Miscellaneous revenues are the sale value of condition booklets, scrap, data fees and profits from the sale of damaged empty containers.

- The value of production waste amounted to26.767 million pounds last year, and it was classified within the account of revenues of current activity deducted from the account of other profits revenues (miscellaneous revenues)

16- Selling and distribution expenses: -

Value in thousand pounds

<table>
<tr><th>Similar Period<br>1/7/2024<br>31/03/2025</th><th>Current Period<br>From 1/7/2025<br>Until 31/3/2026</th><th>Description</th></tr>
<tr><td>167</td><td>168.0</td><td>MOA, Fuel and Spare Parts</td></tr>
<tr><td>17065</td><td>17654</td><td>Wages</td></tr>
<tr><td>1220</td><td>1221</td><td>Mashtadra Services</td></tr>
<tr><td>28</td><td>30</td><td>Depreciation Percentage</td></tr>
<tr><td>1340</td><td>1391</td><td>Renting real estate</td></tr>
<tr><td>.18</td><td>|||UNTRANSLATED_CONTENT_START|||19|||UNTRANSLATED_CONTENT_END|||</td><td>Real estate taxes</td></tr>
<tr><td>16</td><td>-20</td><td>Indirect taxes and fees</td></tr>
<tr><td>19854</td><td>20503</td><td>Total</td></tr>
</table>

17-Administrative and general expenses: -

Value in thousand pounds

| Similar Period 1/7/2024 31/03/2025 | Current Period From 1/7/2025 Until 31/3/2026 | Description |
|---|---|---|
| 1042 | 1114 | Materials, Fuel and Spare Parts |
| 74295 | 75564 | Wages |
| 12186 | 11831 | Purchased Services |
| 986 | 1191 | Depreciation Percentage |
| 11. | 13. | Real Estate Rentals |
| 166 | 165 | Real estate taxes |
| 3194 | 11683 | Indirect taxes and fees |
| 91880 | 101561 | Total |

18. Other Expenses: -

Value in thousand pounds

| Similar Period 1/7/2024 31/03/2025 | Current Period From 1/7/2025 Until 31/3/2026 | Description |
|---|---|---|
| - | - | Emergency Relief Fund |
| 453 | 592 | Donations and subsidies |
| 3407 | 2875 | Compensation and fines |
| 143000 | 145000 | Component Provisions |
| 146860 | 148467 | Total |

19- Stage Profit and Loss: -

The value of the expenses for previous years amounted to approximately 0.774 thousand pounds and the revenues for previous years amounted to approximately 6.819 million pounds, with a difference of 6.045 million pounds according to accounting standard No. (5).

20- Cash and Cash Equivalents: -

1- The cash balance shown in the statement of financial position represents the actual cash.

2- The company has valid letters of guarantee in the amount of 25.314 million Egyptian pounds and 352,000 Swiss francs.

21- Donations: -

The disbursement of donations to government agencies during the period amounted to 88 thousand pounds.

**22- Clarification on Comparative Figures: -**

**Presenting the comparative figures for the previous year in accordance with the financial statements approved by the Ordinary General Assembly held on (28/9/2025) after approving the dividends and forming reserves in accordance with the decisions of the Assembly, and in accordance with the lists deposited with the competent regulatory authorities.**

**Other data**

A- Environmental and social responsibility of the company:

**The company is committed to fulfilling its environmental and social responsibility, believing in the need to contribute to achieving the goal of preserving the environment for the benefit of society. In this sense, the company has incurred investments by installing devices to preserve the environment in its production units.**

The value of the emergency fund for workers (1% of the basic wage for workers) is 0.504 thousand pounds.

- The company has also implemented Law No. 170 of 2020 regarding the Takaful contribution to face some of the economic repercussions resulting from the spread of epidemics or the occurrence of natural disasters, starting from October 2020 for a period of twelve months

- The company has also implemented Law No. 16 of 2018, as amended by Law No. 4 of 2021, regarding the establishment of a fund to honor the martyrs, victims, missing persons, and those injured in war, terrorist, and security operations, starting from June 2021.

**(b) Guarantees with the company: -**

The total guarantees existing as of 31/3/2026 and issued by customers in favor of the company amounted to 8,250 million pounds, of which:

**1- Cash guarantees in the amount of 3,600 million pounds**

**2- Letters of guarantee 4,650 million pounds**

Customers dealing with the company in flour, bran, and pasta products

Statement of the company's tax position: -

**1. Tax on profits of legal persons**

Tax accounting was completed with the Tax Authority (profit tax of legal persons) until 2014/2015. The company pays the taxes due annually from the tax returns prepared in accordance with Law 91 of 2005. The years from 2016-2020 were examined and included in the Appeal Committee. No decision has been issued so far.

**VAT**

The inspection has been completed until 2020, and the company pays the value-added tax in accordance with the provisions of Law 67 of 2016 and according to the monthly declarations.

3- Work Earning Tax:

The tax examination has been completed until 2022, and the company pays the earning tax monthly.

4- Stamp Tax:

**Inspection and payment completed until 2025**

5- Real Estate Tax:

The dues shall be paid in accordance with the claims received from the Authority.

| General Manager of Budget | Head of Accounts and Auditing Sector |
| --- | --- |
| Accountant Waleed Abbas Abdel Ghaffar | Accountant / Mohammed Abdul Majeed Al-Mawd |