



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



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"Accountant/ tarek Mohamed kamel"

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<https://middleandwestdeltamills.com>

Tel: 3548384/040

info@middleandwestdeltamills.com

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List of Financial Center**On 31/3/2026****Value in thousand pounds**

Statement	Note No.	31 / 3 / 2026	30 / 6 / 2025
<u>Assets</u>			
<u>Non-current assets</u>			
Fixed assets	1	302791	322934
Projects Under Implementation	2	14142	15994
Long-term financial investments	3	3371	3371
Total non-current assets		320304	342299
<u>Current Assets</u>			
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
<u>rights of property</u>			
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
<u>Non-current liabilities</u>			
Deferred tax liabilities	11.	20004	20960
Assumptions = Obligations	11.	5539	5539
Noncurrent liabilities:		25543	26499
<u>Current Liabilities</u>			
allowances	12.	501508	390470
Other Suppliers, Notes Payable and Creditors	13.	1398893	1114185
Current liabilities		1900401	1504655
Total equity and liabilities		3017496	2274935

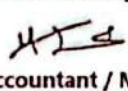
chief executive officer


Engineer / Abdul Aziz
Shukri Ibrahim

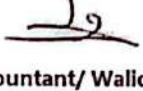
Managing Director for Financial and Administrative Affairs


Accountant/ Mamdouh Aliwa

Head of the Accounts and Auditing Sector


Accountant / Mohamed
Abdel-Magid Lamoudi

Director General of Budget


Accountant/ Walid Abdel
Ghaffar

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

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Value in thousands of pounds

Statement	Note No.	From 1/7/2025 to 31/3/2026	From 1/7/2024 to 31/3/2025
<i>Sales drive revenue</i>	14.	2094199	1969237
Cost of Sales/Receipt of Revenue	15.	(1,608,561)	(1,563,599)
Gross profit		485638	405638
<u>Other gains and losses</u>			
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
<u>Earnings before tax</u>		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:

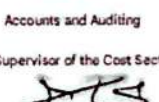

Engineer/Abdel Aziz Shukri Ibrahim

Managing Director

for Financial and Administrative Affairs

Accountant/Mamdouh Abdel Hamid Alwa

Head of Sector

Accounts and Auditing
Supervisor of the Cost Sector

Accountant/Mohamed Abdel Magid Al Mawad

General Manager of Costs and Budget


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


Engineer/Abdel Aziz Shukri Ibrahim

Managing Director

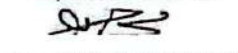
of Financial and Administrative Affairs


Accountant/Mamdouh Abdel Hamid Aliwa

Head of

Accounts and Auditing

Supervisor of Costs


Accountant / Mohamed Alkhalil Magid Al Mawad

General Manager of Costs and Budget


Accountant / Ahmed Abbas Abdel-Ghaffar

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

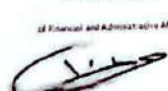
Value in thousands of pounds

Statement	Number Classification	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


Engineer/Abdel-Aziz Shukri Ibrahim

Managing Director


Accountant/Mamdouh Abdel Hamid Aliwa

Head of Sector

Accounts and Auditing

Accountant/Muhammed Abdel Magid Al Mawad

General Manager of Budget

and

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	Comparative figures
		From 1/7/2025 Until 31/3/2026	1/7/2024 31/3/2025
<u>Cash flows from operating activities</u>			
Net profit (loss) before taxes and extraordinary items		475146	388671
- Depreciation and amortization allowances	12	25816	21303
		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)
<u>Cash flows from investing activities</u>			
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)
<u>Cash flows from financing activities</u>			
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



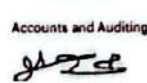
Eng. Abdel Aziz Shukri Ibrahim

Managing Director



Mamdouh Abdel Hamid Aliwa

Head of Sector



Accountant Mohamed Abdel Majid Al-Memad

General Manager of Budget



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

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 Jalan Street next to Traffic Department P.O. Box 202

Company website <https://middleandwestdeltamilis.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

* Manufacture of bread of all kinds, towels, foodstuffs in general, yeasts, ice, refrigeration, freezing, fodder and their components

* Macaroni Processing

Packaging

* Manufacture of equipment and spare parts necessary or connected to these purposes

* Operating and production supplies

*** Investing in securities**

* Real estate investment, logistical areas, hotel and tourist places

* 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

4-6 Financial 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 decrease in 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 ,

4-16 Restrictions on the ownership of assets: -

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

4-17 Contingent liabilities: -

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

4-18 Accounting for Income Tax: -**income tax**

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.

Deferred Tax:

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.

4-19The financial statements were approved 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

Statement	Value in thousand pounds							Sentence
	Land	Buildings	Machinery & Equipment	Means transfer.	Toolkit	FURNITURE	Fixed Assets	
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: -

Statement	Value in thousand pounds			
	Total	Buildings	Land	Total area
	C	C	C	
Old Layan Sars Mills	134	85	49	S.I.F. 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

Statement	Value in thousand pounds	
	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.

	<u>Pounds,</u>
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
	<u>3371</u>

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

	<u>Value in thousand pounds</u>	<u>Value in thousand pounds</u>
	1/7/2024	From 1/7/2025
	Until 30/6/2025	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	<u>149378</u>	<u>156456</u>

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: -

	<u>Value in thousand pounds</u>	<u>Value in thousand pounds</u>
	<u>1/7/2024</u>	<u>From 1/7/2025</u>
	<u>Until 30/6/2025</u>	<u>Until 31/3/2026</u>
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	5682
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: -

<u>Value in thousand pounds</u>				<u>Value in thousand pounds</u>			
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: -

<u>Value in thousand pounds</u>		
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 on 25/5/1997

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 million pounds 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

16- Selling and distribution expenses:-

Value in thousand

pounds

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

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.

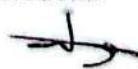
4- Stamp Tax:

Inspection and payment completed until 2025

5- Real Estate Tax:

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

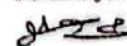
General Manager of Budget



Accountant Walied Abbas Abdel Ghaffar

Head of Accounts

and Auditing Sector



Accountant / Mohamed Abdul Moneim Al-Moneim