



*Kind attention / Disclosure Sector*

*Egyptian Stock Market*

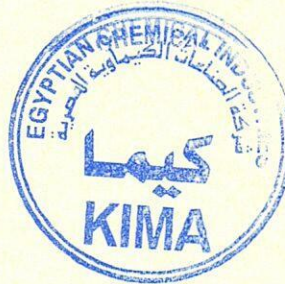
*Please kindly find attached to your the financial statements of the company ( KIMA ) for the financial period on 31/12/2025 after its revision from the central Auditing Organization as per the following :-*

- The Statement of financial Position on 31/12/2025*
- The Income Statement on 31/12/2025.*
- The change in property rights on 31/12/2025.*
- The supplementary indicators on 31/12/2025..*
- The cash flow on 31/12/2025.*
- Copy of the revision report issued from the central Auditing Organization.*

*Best Regards,*

*Chief Executive officer*

*Eng/Sameh Talaat Mohamed*



**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

Income statement (profits and losses)  
for the financial period ended 31/12/2025

Value (in One Thousand Egyptian Pound)

Particular	Note	31/12/2025	31/12/2024
Revenues of continual operations			
Sales / revenues	20	4156379	3975175
Sales cost / Revenue cost	21	-2483766	-2549433
Total profit		1672613	1425742
Marketing costs (sales and distribution)	23	-356504	-344389
Administrative and general expenses		- 171719	-204054
Formed provisions		0	0
Provisions no longer required	24	0	56500
Impairment losses		0	0
Profits (losses) of currency differences		383900	109077
Capital profits (losses)		4948	78
Real Estate Investment Valuation Gains	24	0	172841
Other revenues	24	18250	24673
Other expenses	25	-89010	-76530
Operation business outcome		1462478	1163938
Finance revenues		145985	188896
Finance expenses		-606521	-745445
Finance net cost		-460536	-556549
Investment revenues	22	204096	255111
Profits before tax		1206038	862500
Income tax expenses (deferred tax)		-4219	-40887
Takaful contribution		-11774	-11476
Net profit		1190045	810137
Share main portion and decreased in profits		0,5990	0.4078



**Chief Executive Officer**  
**Eng/ Sameh Talaat Mohamed**

**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

statement of Comprehensive Income  
for the financial period ended 31/12/2025

Value (in One Thousand Egyptian Pound)

Particular	31/12/2025	31/12/2024
Profit of the period	1190045	810137
Other comprehensive income		
Currency differences from foreign operations translation (B)		
Evaluation difference of financial investments fair value through comprehensive income	-21261	-458199
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	1168784	351938
Total comprehensive income for the period	1168784	351938
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**



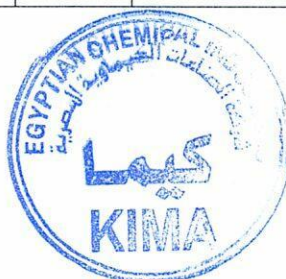
**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

[1]

**Statement of financial position in 31/12/2025**

Value (in One Thousand Egyptian Pound)

Particular	Note	31/12/2025	30/6/2025
<b>Assets</b>			
Non-current assets			
Fixed assets (including net)	6	13230751	13587193
Projects under construction	7	5464843	3790155
Real estate investments	8	2160620	2160620
Financial investments evaluated by the fair value	8	1066887	2163270
Other non-traded financial investments		2307	2307
Loans for third parties	9	240	255
Intangible assets	10	2199277	2256834
Deferred tax assets		0	0
<b>Total non-current assets</b>		<b>24124925</b>	<b>23960634</b>
<b>Current assets</b>			
Inventory	11	3445361	2399625
Customers, notes payable and other debtors	12	699561	631047
Debit accounts with holding and sister companies		0	0
Down payments	0	0	0
Other financial investments	0	0	0
Cash and cash equivalent	13	3379937	3057028
<b>Total current assets</b>		<b>7524859</b>	<b>6087700</b>
<b>Total assets</b>		<b>31649784</b>	<b>30048334</b>
<b>Equity</b>			
Paid capital	14	9932895	9932895
Reserves	15	2857641	2808214
Evaluation difference of financial investments fair value through comprehensive income		2151724	2091151
Retained profits or (losses)		409220	-456159
Profits or (losses) of the year before distribution		1190045	986964
<b>Equity</b>		<b>16541525</b>	<b>15363065</b>



**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

[2]

**Statement of financial position in 31/12/2025**

Value (in One Thousand Egyptian Pound)

Particular	Note	31/12/2025	30/6/2025
Noncurrent liabilities			
Issued bonds		0	0
Loans from banks	18	12267535	11183315
Loans from holding and sister companies	18	45955	596896
Deferred tax liabilities		995082	990863
Total non-current liabilities		13308572	12771074
Current liabilities			
Provisions	16	293671	309113
Suppliers, notes payable and other creditors	17	1299022	1207768
Credit accounts of holding and sister companies		0	0
Short-term loans and facilities		0	0
Due portion in one year of long-term loans	18	206994	397314
Due income tax		0	0
Total current liabilities		1799687	1914195
Total liabilities		15108259	14685269
Total equity and liabilities		31649784	30048334

**Chief Executive Officer**  
**Eng/ Sameh Talaat Mohamed**



**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

**Statement of Cash Flows**

**For the for the financial period ended 31/12/2025**

Value Egyptian Pound

Particular	31/12/2025		Comparative Figures On 31/12/2024
	Subtotal	Total	
<u>I: Cash flows from current business</u>			
Cash sales and receipts from customers	4185602530		4179200972
Received production and export aids	0		0
Cash procurements and payments for suppliers	-3190995462		-2587580005
Cash wages	-167494218		-173033405
Revenues of securities	113069814		183346252
Received credit interest	150445785		172167116
Paid local and external interest	0		0
Paid taxes and duties	-207008293		-100194084
Other receipts	85052910		315289765
Other payments	-199734836		-143175419
Net cash flows from current business	768938230	768938230	1846021192
<u>II: Cash flows from investment business</u>			
Payments for fixed assets acquisition	-1737993600		-1019689424
(Projects under construction)	0		0
Receipts from fixed assets sale	5833935		8194375
Payments for investments purchase	0		0
Receipts from investments sale	0		0
Paid long-term loans	0		0
Collection of long-term loans	15920		16170
Net cash flows from investment business	-1732143745	-1732143745	-1011478879
Carried forward		-963205515	834542313



**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

**Statement of Cash Flows (Cont'd)**

**For the for the financial period ended 31/12/2025**

Value Egyptian Pound

Particular	31/12/2025		Comparative Figures On 31/12/2024 Subtotal
	Subtotal	Total	
Brought forward		-963205515	834542313
III: Cash flows from finance business			
Receipts from bonds issue			
Bonds payment			
Receipts from long-term loans	1561438082		500000000
Payment of long-term loans	0		0
Payment of loan interest	-588110581		-729480307
Payment of short-term loans	-190319654		-187584716
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	-55974049		0
Net cash flows from finance business		1286113457	-417065023
Change in cash flow during the period		322907942	417477290
Cash opening balance		3057028272	3103366312
Cash closing balance		3379936214	3520843602

**Chief Executive Officer**  
**Eng/ Sameh Talaat Mohamed**



**Egyptian Chemical Industries – KIMA**  
**Financial Sector**

**Statement of Change in Equity On 31/12/2025**

**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 01/07/2023	5932895	426979	-2042014	1150767		1781009			0	7249636	0	7249636
Changes in accounting policies									0	0	0	0
Re-represented balance	5932895	426979	-2042014	1150767		1781009			0	7249636	0	7249636
Changes in equity during the period	-4000000	36000	1249240	-1150767		638061				4772534	0	4772534
Distributions	0	0	0		0	0	0	0	0	0	0	0
Total comprehensive income on 30/06/2024	0	0	0	2537934	0	0	0	0	0	2537934	0	2537934
Balance on 30/06/2024	9932895	462979	-792774	2537934	0	2419070	0	0	0	14560104	0	14560104
Balance on 01/07/2024	9932895	462979	-792774	2537934	0	2419070	0	0	0	14560104	0	14560104
Changes in accounting policies	0	0	0		0	0	0	0	0	0	0	0
Re-represented balance	9932895	2808215	-456159	980964	0	2091151	0	0	0	15363066	0	15363066
Changes in equity during the period		49426	865379	-980964		60573	0	0	0	-11586	0	-11586
Distributions	0	0	0		0	0	0	0	0	0	0	0
Total comprehensive income on 31/12/2025				1190045						1190045		1190045
Balance on 31/12/2025	9932895	2857641	409220	1190045	0	2151724	0	0	0	16541525	0	16541525

Chief Executive Officer  
Eng/ Sameh Talaat Mohamed



**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



### **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 of 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**

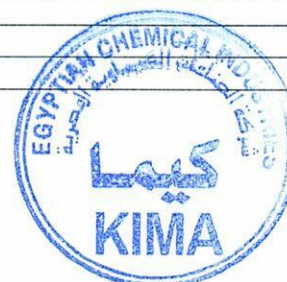
The depreciation is listed in the statement of income according to the fixed premium method and according to rates conforming to the estimated useful life of each asset, excluding lands, and below is a statement of the depreciation rates of every type of fixed assets for estimating the depreciation:

**Egyptian Chemical Industries – KIMA – Egyptian Joint-Stock Company**

**Subject to the provisions of Law # 203/1991**

**Notes Complementary to Financial Statements for the period ended on June 30<sup>th</sup>, 2023**

<b>Particular</b>	<b>Depreciation Rate</b>
<b>Buildings</b>	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
<b>Machines and equipment</b>	9.5% factories – 6.5% crane – 3.95% urea / ammonia factory
<b>Intangible assets</b>	4.75% urea / ammonia factory
<b>Transportation means</b>	12.5% cranes □ loader □ bulldozer- 20% Lorry - Bus - Passenger Cars - Tractors
<b>Tools and kits</b>	7.5%
<b>Furniture and furnishing</b>	10%
<b>Computer</b>	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 01<sup>st</sup>, 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**

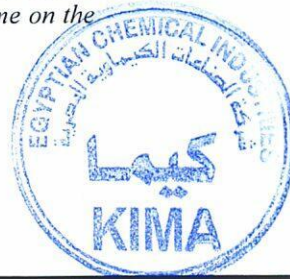
*The debit interest (if any) is recognized in the statement of income by using the interest effective rate.*

#### **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.*



**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 31/12/2025**

**Income Tax**

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

**Deferred Tax**

The deferred tax imposed due to the temporary time differences between the book value of assets and liabilities on the accounting basis and their value on the tax basis, and the deferred tax is determined according to the method expected to realize or settle the values of the assets and liabilities using the current tax rates on the date of the financial position.

The deferred tax assets of the enterprise is recognized when there is a strong expectation of realizing taxable profits in the future through which such asset could be benefited from, and the value of the deferred assets is decreased by the value of the part from which no potential tax benefit will be gained in the following years.

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

**5-18 Profits Distribution**

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

**(6) Fixed Assets and Depreciations**

**(6/1) Fixed Assets on 31/12/2025**

Particular EGP	Lands EGP	Buildings / Constructions EGP	Machines and Equipment EGP	Transportation Means EGP	Tools and Kits EGP	Furniture and Stationeries EGP	Total EGP	Comparative Balance EGP
Cost opening balance	1662949	1004638513	14921947593	59034980	978286902	56922301	17022493238	16808285234
Credits		14208711	492620		1721409	1898889	18321629	214341677
Exclusions				193977	52004	13557	259538	133673
Cost closing balance	1662949	1018847224	14922440213	58841003	979956307	58807633	17040555329	17022493238
Accumulated depreciation opening balance	--	337532671	2645440203	51910910	378262927	22153096	3435299807	2664218278
Credits	--	30000857	305128316	612918	36555941	2465959	374763991	771213489
Exclusions				193977	52004	13557	259538	131960
Accumulated depreciation	--	367533528	2950568519	52329851	414766864	24605498	3809804260	3435299807
Net book value closing balance	1662949	651313696	11971871694	6511152	565189443	34202135	13230751069	13587193431

**(6/2) Credits and Exclusions related to fixed assets on 31/12/2025**

-The Additions to fixed assets during the period amounted to EGP 18321629 while deductions for the same period amounted to EGP 259538 .

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

**6-3 Fixed Assets depreciated in books and still utilized in production on 31/12/2025**



The fixed assets depreciated in books and still utilized in production on 31/12/2025 reached an amount of EGP 220 495 594, represented in the following:

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

#### 6-4 Lands

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



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

**I: Procedures taken regarding the company lands surveying**

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

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

-The area sold to the People reached (7561 m<sup>2</sup>) until 30/06/2024, by total receipts for KIMA amounting to [EGP 417 112] since the sale procedures started, and there is a continual follow-up regarding this matter, for the maintenance of the company rights.

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

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

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

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

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

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

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

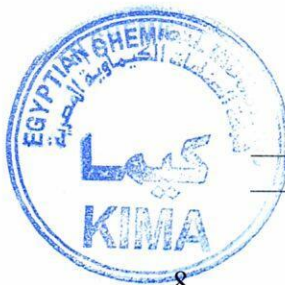
- An area of 459,381 square meters of land was excluded at a book value of 15,780 pounds, the value of 8 unused plots of land in Aswan city, and it was added to the financial position list under the real estate investment item.

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

**7-projects under construction**

-The balance of projects under construction reached on 31/12/2025 an amount of EGP 5464842993 represented in the following:

<b>Particular</b>	<b>30/12/2025 EGP</b>	<b>30/6/2025 EGP</b>
<b>a- Investment Composition</b>		
Buildings, constructions and utilizes	22172531	20153788
Machines and equipment	12412984	7208253
Transportation means	-	--
Tools and kits	8246662	5121190
Furniture and stationeries	19235504	18861767
New Project (Acid and Fertilizer)	3047431709	1384612610
<b>Total investment composition</b>	<b>3109499390</b>	<b>1435957608</b>
<b>b- Investment Expenditure</b>		



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Down payments	2355343603	235497541
Total investment expenditure	2355343603	235497541
	5464842993	3790155149

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

## 8- Investments

### 8-1 Investments in Shares

Particular	Shareholding %	KIMA shareholding							8214Evaluation ion Difference
		Balance 01/07/2025		Credits		Balance 30/6/2025			
		Shares number	Value	Shares number	Value	Shares number	Share value on 30/6/2025	Value	
Delta Sugar	6.457	9 182 572	462801629	-	-	9 182 572	47.19	433325573	-29476056
Abu Qir Fertilizers	2.7	340 009 360	1700468000	-	-	10262324	50.80	521376859	8214659
Total			2163269629	-	-			954702432	-21261397

The shares of Delta Sugar, owned by KIMA by 6,457% were evaluated by the market value in the Egyptian Stock Exchange on 31/12/2025, with a price of EGP 47.19 per share on the accounting basis, and such investments depend on banks contract.

The shares of Abu Qir Fertilizers, owned by KIMA by 0.81 % were evaluated by the market value in the Egyptian Stock Exchange on 31/12/2025, with a price of EGP 50.80 per share on the accounting basis, and such investments depend on banks contract. .

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

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

-The value of investments in governmental bonds (National Investment Bank) reached an amount of EGP 2 307 335 on 31/12/2025 against the same amount on 31/12/2024 .

-The realized return of investments in governmental bonds reached an amount of EGP 40380 on 31/12/2025 which was registered in the statement of income.

### 8-3 Real Estate Investment

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

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

-Three buildings were evaluated at an amount of 17,691,310 EGP by the Center for Consulting, Research and Technological Development at Cairo University, according to the Egyptian



Accounting Standard No. (34) amended 2024 (Real Estate Investment)., The amount was proven by other reserves. was recorded in the Statement of financial position in 30/6/2025

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

#### **9- Loans for Third Parties**

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

The value of the loan provided to the housing association affiliated with KIMA Company for the construction of a residential project in Aswan, Cairo, and Alexandria. The balance as of 31/12/2025 amounted to EGP 239,162, as follows :

<b>Particular</b>	<b>Opening balance EGP</b>	<b>Credits of Loan EGP</b>	<b>Paid amount of loan EGP</b>	<b>Balance on 31/3/2025 EGP</b>
Cairo Project	28632		3513	25118
Aswan Project 1	10935		306	10629
Aswan Project 2	126232		12101	114131
Alexandria Project	89284		-	89284
<b>Total</b>	<b>255083</b>		<b>15920</b>	<b>239162</b>

#### **10- Intangible Assets)**

The value on 01/07/2025 with an amount of EGP 2256833994, and the amortization with an amount of EGP 57556058 by 4,75% annually, and the balance on 31/12/2025 with an amount of EGP 2199277936 This is after deducting the value of the depreciation installment and it was recorded in the Financial Position.

#### **11- Inventory**

The value of inventory reached on 31/12/2025 an amount of EGP 3445361251, represented in the following:

	<b>31/12/2025 EGP</b>	<b>30/6/2025 EGP</b>
Raw materials	112889653	149004900
Fuel – oils	18726298	18331587
Spare parts and materials (before deducting provision)	1385402848	1194166866
Packing and packaging materials	40870742	40152270
Scrap wastes	1765695	977659
Spare parts under progress	790895	790895
Incomplete production	141637744	119313809
Complete production	344684641	148179831
Inventory with third party	37482084	2252753
	<b>2084250600</b>	<b>1673170570</b>
Documentary credits for purchasing goods and services	1373217673	738561916
Total inventory before deducting provision	<b>3457468273</b>	<b>2411732486</b>
Debit: Provision of slack items (spare parts)	(12107022)	(12107022)
<b>Total</b>	<b>3445361251</b>	<b>2399625464</b>



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

**12- Customers and Other Debit Balances**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Customers (12-1)	229375682	117736956
Notes receivable	8901115	11480216
Debit balances with authorities and entities (12-2)	88551350	255427330
Due revenues (12-3)	123138385	36751402
Prepaid expenses	1987592	--
Other debit balances (12-4)	226626270	192955363
Suppliers of debit balances (12-5)	21804129	16734672
Provision of bad debts (due revenues)	(39 168)	(39 168)
Provision of bad debts (suppliers of debit balances)	(784 639)	(784 639)
<b>Total</b>	<b>699560716</b>	<b>630262132</b>

**12-1 Customers**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Public sector customers – services	79264	109839
Public sector customers – business	688971	2097154
Private sector customers	228607447	63625977
External sector customers	--	51903986
<b>Total</b>	<b>92972717</b>	<b>117736956</b>

**12-2 Debit Balances with Authorities and Entities**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Customs Authority	21197078	5833530
Sales Tax	65818473	191539451
General Tax Authority	1535799	58054349
<b>Total</b>	<b>88551350</b>	<b>255427330</b>

**12-3 Due Revenues**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Revenues of securities	111517464	30693545
Credit interest	10706448	3682625
Credit rents	913577	2374181
Sundry revenues	896	1050
Provision of bad debts (due revenues)	(39168)	(39168)
<b>Total</b>	<b>123099217</b>	<b>36712233</b>

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*\*The balance of revenues of securities reached an amount of EGP 111517464 and is represented in the following:*

*-An amount of EGP 111477084 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 40380 represented in the due return of investment in governmental bonds to National Investment Bank during the period until 31/12/2025.*

*-The rents due on 31/12/2025. amounted to EGP 874409 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**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Insurance with third party	121167486	121167485
Debtors of new assets sale	---	-504823
Debtors of spare part raw materials sale	6202323	-1783455
Other debit balances	99256461	74076155
<b>Total</b>	<b>226626270</b>	<b>192955363</b>

**12-5 Suppliers of Debit Balances**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Public sector suppliers – services	295938	34678
Public sector suppliers – business	15220658	13424083
Private sector suppliers	6287533	3275911
External sector suppliers	---	---
Provision of bad debt (public sector suppliers – business)	(357 553)	(357 553)
Provision of bad debt (private sector suppliers)	(427 086)	(427 086)
<b>Total</b>	<b>21019490</b>	<b>15950033</b>

**13- Cash and Cash Equivalent**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Time deposits	1095811121	1069099487
Bank current accounts	2283093954	1987753135
Letters of credit cover	--	--
Cash on hand	1028739	175650
<b>Total</b>	<b>3379936214</b>	<b>3057028272</b>



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

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

*\*The deposit balance includes deposits at the National Bank of Aswan amounting to \$ 20,716,632.13 as of 31/12 2025, of which \$ 20565633.31 represents deposits held by the bank as collateral for the loan.*

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*\*The current accounts and deposits in banks made a return amounting to EGP 145985208, registered in the statement of income on 31/12/2025*

**14- Capital**

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

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

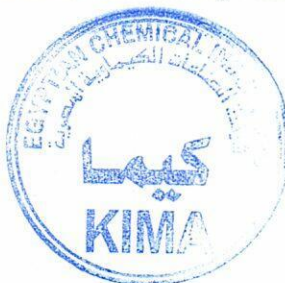
The structure of the capital on the date of the financial position is represented in the following:

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

**15- Reserves**

The total reserves reached on 31/12/2025 an amount of EGP 2857641286, represented in the following:

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Legal reserves	195136969	247517426
Statutory reserve	153 179 429	153 179 429
Capital reserve	54180274	54101942
Other reserves	2455144614	2353415966
<b>Total</b>	<b>2857641286</b>	<b>2808214763</b>



The other reserves reached on 31/12/2025 an amount of EGP 2455144614 represented in the following:

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Reserve invested in governmental bonds	2 307 335	2 307 335
General reserve	1 364 424	1 364 424
Reserve of assets price increase	49 119 703	49 119 703
Other	2402353152	2300624504
<b>Total</b>	<b>2455144614</b>	<b>2353415966</b>

**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.

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**(2) General Reserve**

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

**(3) Reserve of assets price increase**

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

**(4) Capital Reserve**

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

**(5) Other Reserves**

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

**16- Provisions**

Particular		Balance 01/07/2025	Credits	Exclusions		Balance 31/12/2025
				Used provisions	Provisions returned to revenues	
Contested taxes provision	Provision of Egyptian Tax Authority	203017338		---	--	203017338
	Total	203017338		----	--	203017338
Provision of claims and disputes	Provision of lawsuits	78624148	-----	2970730		75653418
	Total	78624148		2970730		75653418
Other provisions	Provision of urea freight	12471609		12471609		
	Provision of gas prices difference	---		----		
	Provision of Sports club	15000000		----		15000000
	Provision of Red Sea Ports Authority	---		----		---
	Total	27471609		12471609		15000000
Total of provisions		309113095		15442339		293670756



### **17- Suppliers and Other Credit Balances**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Suppliers (17-1)	841235447	605890667
Payment papers	--	--
Credit balances for authorities and entities (17-2)	70744926	271631753
Creditors of distributions (17-3)	--	--
Due expenses (17-4)	1568543	27970
Prepaid revenues (17-5)	686119	508734
Customers of credit balances (17-7)	236168808	1557251291
Other credit balances (17-6)	148618397	171673208
<b>Total</b>	<b>1299022240</b>	<b>1206983623</b>

#### **17-1 Suppliers**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Public sector suppliers – services	7698517	6135132
Public sector suppliers – business	442364724	92085342
Private sector suppliers	391139833	507638820
External sector suppliers	32373	31373
<b>Total</b>	<b>841235447</b>	<b>605890667</b>

#### **17-2 Credit balances for authorities and entities**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Customs Authority	--	--
Sales tax	63272240	261178991
Salaries tax	2043287	1573214
Taxes on profits of the year	98107	98107
Stamp taxes	5178181	4321519
Deducted taxes by company	49247	49247
Real estate taxes	103863	104986
Current account of authority	--	4305689
<b>Total</b>	<b>70744925</b>	<b>271631753</b>

#### **17-3 Creditors of Distributions**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Personnel share	--	--
Other shares (Sports club)	--	--
<b>Total</b>	<b>--</b>	<b>--</b>

#### **17-4 Due Expenses**

	<b>31/12/2025</b>	<b>30/6/2025</b>
	<b>EGP</b>	<b>EGP</b>
Due wages	--	--
Due rents	28510	27970
Donations	1540033	--
<b>Total</b>	<b>1568543</b>	<b>27970</b>



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**17-5 Prepaid Revenues**

	31/12/2025	30/6/2025
	EGP	EGP
Etisalat – Rent	596159	439699
Mobinil – Rent	10660	49660
Egypt Telecom (We) – Rent	79300	19375
Local units in Aswan City – common lands	---	---
<b>Total</b>	<b>686119</b>	<b>508734</b>

**17-6 Other Credit Balances**

	31/12/2025	30/6/2025
	EGP	EGP
Insurance with third party (17/6-1)	11447115	10628880
Creditors with amounts deducted from employees	1124969	1939339
Other credit balances	103288510	80415977
Creditors of new assets purchase	32757803	78689012
Currency fluctuation pricing	--	--
<b>Total</b>	<b>148618397</b>	<b>171673208</b>

**17-6-1 Insurance with Third Party**

	31/12/2025	30/6/2025
	EGP	EGP
Insurance of pensions of residential city residents	221599	220459
Insurance of suppliers	10922586	10105491
Insurance of customers	302930	302930
<b>Total</b>	<b>11447115</b>	<b>10628880</b>

**17-7 Customers of Credit Balances**

	31/12/2025	30/6/2025
	EGP	EGP
Customers of services sector	86633241	93001882
Public Sector customers	2728414	643131
Private Sector customers	30333929	59969913
External sector customers	116473224	3636365
<b>Total</b>	<b>236168808</b>	<b>157251291</b>

**18- Loans**

**18-1 Bank Loans for KIMA Project (2)**

KIMA signed a contract with Egyptian Banks Association (National Bank of Egypt – Banque Misr – Arab African International Bank – Banque du caire – Bloom Bank Egypt – Egyptian Arab Land Bank) on 01/09/2013 and amended the second contract on 05/04/2018 to finance part of the investment cost of KIMA requalification project for engaging in the business of natural gas, with an amount of 292,30 Million US Dollars and 1,92 Billion Egyptian Pounds, and the loan balance on 31/12/2025 reached an amount of EGP 12267534505 (. Including the value of the interest owed in dollars during the period from 1/7/2025 to 31/12/2025, and it was recorded in the income statement and the statement of financial position on 31/12/2025, 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.



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*The loan amount, as of the total investment cost, is USD 82,945,038 and EGP 5.930,700,606. The repayment schedule is as follows: 16 installments in US dollars ending on June 30, 2035, and 18 installments in Egyptian pounds ending on June 30, 2036. The loan balance as of 31/12/2025, is EGP 1561438081 .*

*Total loan balance in 30/9/2025*

	31/12/2025	30/6/2025
	EGP	EGP
Due amount of loan during the year	206993945	397313599
Due amount of loan in more than one year (kima2)	10706096423	11183315516
Loan repayment due after more than one year (Sour Project)	1561438081	-----
<b>Total</b>	<b>12479797770</b>	<b>11580629115</b>

**18-3 Loans from Holding Company**

*Kima Company obtained loans from the holding company amounting to EGP 45954649 until 31/12/2025.*

**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 65818473 on 31/12/2025, and the documents verifying the refund of the due tax on the new project machines and equipment with an amount of EGP 303 309 850, An amount of 102 million Egyptian pounds of the value was refunded, and an offset of 69 million pounds was made from the credit balance of machinery and equipment. We are currently following up with the Authority to refund the remaining amount.*

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

**19-4 Stamp Tax**

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

**19-5 Real Estate Tax**

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

**20- Sales**

*The revenues of the company main business reached on 31/12/2025 an amount of EGP 4156379069, as follows:*

	31/12/2025	31/12/2024
	EGP	EGP
Revenues of sales (Export 2991676791 + Local 1164695962)	4156372753	9375172757
Sold service	6316	1754
Other operating revenues	--	--
<b>Total</b>	<b>4156379069</b>	<b>3975174511</b>



## **21- Cost of Sold Goods**

The cost of sold goods reached on 31/12/2025 an amount of EGP 2483766292 as follows:

	<b>31/12/2025</b>	<b>31/12/2024</b>
	<b>EGP</b>	<b>EGP</b>
Materials	2180103593	2245378386
Wages	120576883	115153500
Purchased services	36740668	318891554
Depreciation	364002908	394538013
Indirect taxes	1100995	996826
Real estate taxes	69990	69990
Changes in incomplete inventory	-22323935	-32441255
Changes in complete inventory	-196504810	-20615451
<b>Total</b>	<b>2483766292</b>	<b>2549432863</b>

## **22- Sale and Marketing Cost**

The sale and marketing cost reached on 31/9/2025 an amount of EGP 356504189, as follows:

	<b>31/12/2025</b>	<b>31/12/2024</b>
	<b>EGP</b>	<b>EGP</b>
Materials	47833474	48949717
Wages	32652690	31803398
Other sale and marketing expenses	13553541	14750614
Duties of goods transportation and other commissions	262464484	248884922
<b>Total</b>	<b>356504189</b>	<b>344388651</b>

## **23- Revenues of Investment in Securities**

The revenues of investment in securities reached on 31/12/2025 an amount 204096540 as follows:

	<b>30/9/2025</b>	<b>30/9/2024</b>
	<b>EGP</b>	<b>EGP</b>
Revenue of investment in Abu Qir Fertilizers and Delta	204056160	255070200
Revenue of investment in other securities	40380	40380
<b>Total</b>	<b>204096540</b>	<b>255110580</b>

Other revenues and financial investments represented in a return amounting to EGP 40380 as a result of investing by an amount of EGP 2 307 335 in governmental bonds in National Investment Bank.

## **24- Other Revenues**

The other revenues reached on 31/12/2025 an amount of EGP 18249845, as follows:

	<b>31/12/2025</b>	<b>31/12/2024</b>
	<b>EGP</b>	<b>EGP</b>
Profits of raw materials sale	--	--
Profits of wastes sale	--	665795
Compensations and fines	--	--
Credit rents	2711647	1106480
Miscellaneous	15538198	22901038
Provisions no longer required	--	56500000
<b>Total</b>	<b>18249845</b>	<b>81173313</b>



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**25- Other Expenses**

*Other expenses on 31/12/2025 amounted to EGP 89010815 as follows:*

	31/12/2025 EGP	31/12/2024 EGP
Losses on sale of current assets	---	---
Compensations and fines	928663	1535878
Donations and aids	2938202	54000
Suspensions of factories	85143950	74940154
Miscellaneous		
Total	89010815	76530032

**26- Financing expenses**

*Financing expenses on 31/12/2025 amounted to EGP 606520528 as a result of calculating interest on the dollar loan balance on 31/12/2025 in the amount of EGP 560565498 and interest due to Petrotrade Company as a result of debt rescheduling in the amount of EGP 45,955,030. In addition to interest on loans from the holding company amounting to EGP 30109590*

**27- Financial Instruments and Related Risks Management**

**(A) Fair Value of Financial Instruments**

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

**(B) Risk of Foreign Currencies Fluctuation**

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

**28- Contingent Liabilities**

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

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

**29- Sector Reports**

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

**30- Transactions with Related parties**

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

