Y. SALAH EDDIN & M. SALAH EDDIN
PUBLIC ACCOUNTANTS

(Translation from Arabic)

Misr Oils and Soap Company

Egyptian Joint Stock Company

Financial Statements for the year ended 30 June 2025

JPA INTERNATIONAL

YOUSSEF SALAH EDDIN & MAHMOUD SALAH EDDIN
Public Accountants
27, Talaat Harb St., Cairo A.R.E.

AUDITOR'S REPORT

TO : THE SHARE HOLDERS
Of Misr for Oils and Soap

Audit for the Financial Statements

We have audited the accompanying financial statements of **Misr for Oils and Soap (S.A.E.)** which comprise the statements of financial position as at **June 30,2025.** Income, Comprehensive Income, Cash Flow & Changes in Equity for the year ending on the same date, a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Egyptian Financial Reporting Standards.This responsibility includes designing implementing and maintaining control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Egyptian Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Qualified Opinion and Reasons

Auditor's Reservations

(1) The Financial Position as at **30/6/2025** includes a figure of **L.E. 722,000** of assets kept for sale on a vacant plot of land in Zefta City that does meet the conditions Egyptian Accounting Standard Number **32** and must therefore be reclassified.

(2) There are several notes on the fixed assets account on **30/6/2025**: -

* The company did not prepare a study of impairment losses for fixed assets not used in production.
* The company did not review the useful lives and depreciation of fixed assets in accordance with Paragraph **51** of Egyptian Accounting Standard **No. 10**, which requires reviewing the estimated useful lives and residual value of each fixed asset periodically, at least at the end of each fiscal year. This is particularly important given that the book value of depreciated assets still in production amounts to **LE. 48.122** million.
* The book value of depreciated and unused fixed assets amounted to **LE. 45.771 million**, some of which were subject to depreciation decisions issued by the Board of Directors without disposal.
  We recommend that all idle production capacities be identified and utilized to maximize the company's operating results, or disposed of by sale.
* We did not obtain negative certificates for some of the company-owned lands.
* The fixed assets register must be updated, all historical data must be recorded in the register, an accounting program must be used, and an asset register must be located at the headquarters of each factory so that the actual inventory can be matched with the fixed assets register.

(3) The accrued revenue account includes **LE. 1.73 million** in revenues due for collection from company-owned units and unit tenants who have defaulted on payment. Legal claims have been filed against the company and are still pending in court. We note that these amounts included in the accrued revenue account are offset by credit balances of the same amounts. Therefore, these accounts are considered regular and do not affect the financial position. They are as follows:

LE. 425 000 for Kafr Saad unit tenants
LE. 1 302 000 for Honolulu International, regarding which there is a legal dispute.

(4) The accrued account of shareholder includes **LE. 384 Thousand**, a balance carried over from previous years that must be settled..

(5) The company did not apply Egyptian Accounting Standard No. **49** to significant lease contracts that exceed a period of twelve months.

(6) Sales of rationed oil during the period from **1/7/2024** to **30/6/2025** amounted to **2,751 billion** Egyptian pounds, representing **85%** of the revenues of the activity that may affect the company's revenues in the event of a change in the rationing system.

(7) We did not provide a certificate or bank statement from the United Bank, whose book balance on **30/6/2025** amounted to **L.E. 122,083**, as well as the Agricultural Bank of Egypt, whose book balance on **30/6/2025** amounted to **L.E. 2,406**.

(8) We did not provide a certificate regarding the company's investments in government bonds at the National Investment Bank, and we note that they are recorded at book value and are not treated in accordance with the Egyptian Accounting Standard **(47)** Financial Instruments.

(9) The company calculated the solidarity contribution due to the General Authority for Comprehensive Health Insurance for the period from **1/7/2024** to **30/6/2025**, at an amount of **L.E. 8.21 million**, unlike previous years in which commodity requirements were deducted. The company paid an amount of **L.E. 157 thousand** during the fiscal year on **30/6/2025**.
The accounting and payment policy must be consistent in accordance with Law No. **2** of **2018**.

(10) The balance of the National Social Insurance Authority amounted to **LE.3.97 million** (credit) and we were not provided with documents supporting the validity of the balance on **30/6/2025**.

(11) The Tax Authority's value added balance on **30/6/2025** amounted to **LE. 1 006 878** a credit balance according to the accounting records. Upon reviewing Form **10** of the value added tax for the month of **30/6/2025**, it became clear that the balance amounted to **LE. 651 231**. Through our examination, it became clear that the company does not match the value added tax declarations with the accounting records.

(12) The commodity requirements include the item of stationery and printed materials amounting to **LE. 584** thousand, which were charged directly to expenses without being reduced by the inventory value on **30/6/2025**.

(13) The project under implementation account includes a commodity formation amounting to **LE. 378 thousand**, the value of oil filling capping machines and the manufacture of equalization and cooling pots. These are balances carried over from previous years, and we have not seen a future plan to determine the implementation period.

(14) Despite an increase in operating revenues for the period from **1/7/2024** to **30/6/2025**, of **LE 230 million** compared to the same period, performance indicators remain weak, with gross profit at **3.3%** and net profit at **2.3%,** which is not commensurate with the volume of business and revenues. We recommend: Activating local sales and exports, opening new markets, and not relying on the supply system as a primary source of revenue, given the risk of this occurring if the supply system changes.

(15) The credit balance to the Tax Authority for salary taxes on **30/6/2025**, amounted to **LE. 639 thousand.**
The company's balance according to the tax system amounted to **LE. 111 472**.

(16) We did not receive confirmations supporting the validity of the supplier and customer balances on **30/6/2025**.

(17) The company did not conduct a study on the decline in the value of stagnant inventory, which prevented us from verifying the adequacy of the provision for stagnant and slow-moving inventory.

(18) **Provisions**
The provisions balance as of **30/6/2025** according to the following analysis:
- Disputed Tax Provision: LE 45.78
- Lawsuit Provision: LE 0.6
- Solidarity Contribution Provision: LE 19.6

18-1 **Provision for Lawsuits**
The company has not updated its study of the provisions for lawsuits and claims filed against the company, which amounted to **LE 595,000** several years ago.

18-2 **Solidarity Contribution Provision**
The company does not calculate the solidarity contribution on a consistent basis each year.

18-3 **Provision for Taxes**
The balance of the provision for disputed taxes amounted to **LE 45.78 million,** and according to claims received from the Tax Authority as of **30/6/2025**, it amounted to **LE 64.57 million.**
The company increased the provision this year by only **LE 35 million.**

(19) Deferred tax assets related to provisions were not recognized.

(20) Failure to prepare a study of expected credit losses for all financial assets measured at amortized cost in accordance with Egyptian Accounting Standard No. **(47)** Financial Instruments.

(21) The cash flow statement was not prepared in accordance with Egyptian Accounting Standard No. **(4)**, nor was compliance with Egyptian Accounting Standard No. **(1)** Preparing and Presenting Financial Statements.

(22) The accounting system applied by the company requires the development and use of an integrated electronic accounting program that can be converted to an automated system due to the difficulty of extracting financial results and analyses under the manual system.

Opinion

Except for what is stated in the qualified opinion paragraph and its reasons, in our opinion, the financial statements referred to above present fairly and clearly in all their significant aspects the financial position of **Misr for Oils and Soap (S.A.E.)** as at **June 30, 2025** and the results of its operations and its cash flows for the fiscal year ending on that date in accordance with Egyptian Accounting Standards - except for Standards **47** and **49** - and in light of the relevant Egyptian laws and regulations.

Statement On Other Legal and Regulatory Requirements

- The Company keeps proper books of accounts. The financial statements are in accordance therewith. The company also applies a costing system that serves the purpose, and the inventory was inventoried by the company's management in accordance with applicable procedures.
- The information included in the Board of Directors' report prepared in accordance with the requirements of Law No. **159 of 1981** and its executive regulations are consistent with what is contained in the company's books, within the limits to which such data is recorded in the books.

(Mahmoud Salah Eddin)

RAA 2693, CBE 115, FRA 77

Cairo, September 25, 2025.

يوسف صلاح الدين ومحمود صلاح الدين
محاسبون قانونيون
JPA INTERNATIONAL
Y. SALAH EDDIN & M. SALAH EDDIN
PUBLIC ACCOUNTANTS

Egypt Oil and Soap Company
Egyptian joint stock company

Financial position list as of 6/30/2025

After modifications

2024-06-30 Egyptian pound	2025-06-30 Egyptian pound	Clarification number	
			Non-current assets (long-term)
30 084 924	28 136 425	4	Fixed assets (net)
529 540	666 303	6/5	Projects under implementation
125 244	125 244	7	investments in government bonds
1 038 337	800 837	1/8	long-term lending
31 778 045	29 728 809		Total long-term assets
			Current assets:
722 862	722 249	2/8	Assets for sale
580 034 098	225 706 621	9	Stock (net)
398 404	45 742 693	10	Clients (net)
45 109	14 523	11	Due from related parties
23 955 499	24 943 941	12	Accounts receivable and other debit accounts (net)
20 051 919	24 942 479	13	Cash in banks and treasury
625 207 891	322 072 506		Total current assets
656 985 936	351 801 315		Total assets
			Shareholders' rights:
60 000 000	60 000 000	20	Issued and paid-up capital
18 703 748	18 703 748	21	Reserves
816 214	57 097 756	27	Profit for the period
(4 954 047)	(4 837 150)	22	(Losses) stage
74 565 915	130 964 354	31	Total shareholders' equity
			Long-term commitments:
6 767 260	6 605 319	23	deferred tax liabilities
			Current liabilities:
22 432 040	65 817 702	14	Allocations
443 774 989	8 188 278	15	Due to related parties
66 812 865	63 898 229	16	Suppliers and Payment Papers
383 768	383 768	17	Distribution creditors
2 652 790	36 830 454	18	Tax Authority dues
39 596 309	39 113 211	19	Creditors and other accounts payable
575 652 761	214 231 642		Total current liabilities
656 985 936	351 801 315		Total shareholders' equity and liabilities
0	0		

Head of the Financial Sector, Managing Director of Financial and Administrative Affairs, Executive Managing Director

Accountant / Fathy Abdel Fadil El Sherbiny Accountant / Nabil Mohamed Azab Chemist / Mohamed El Sayed Mohamed Ibrahim

.The attached clarifications from Clarification No. (1) to Clarification No. (34) are considered an integral part of th

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Egypt Oil and Soap Company
Egyptian joint stock company

Statement of cash flows after adjustments
For the period from 7/1/2024 to 6/30/2025

2024-06-30 Egyptian pound	2025-06-30 Egyptian pound	Clarification No.	After modifications
			Cash flows from operating activities
816 214	57 097 756	27	Profit for the period
			What is settled:
3 267 844	3 141 708	4	Depreciation of fixed assets
7 157 567	46 426 881	14	Component allocations
(1 818 099)	(4 527 472)	14/3	Credit interest
	0		Capital reserve component
	0		Settlements on fixed assets
(1 487 490)	(46 930 403)		capital gains (losses)
113 754	699 316		Settlements on carryforward losses
8 049 790	55 907 786		
(446 493 097)	354 327 477	9	Decrease (increase) in inventory
(9 710 240)	(46 302 145)	(2)	Decrease (increase) in customers and accounts receivable
435352877	(409 662 436)		Increase (decrease) in suppliers and accounts payable (3) 15.16.18.19.23
(12 800 670)	(45 729 318)		Net cash used in operating activities
			cash flows from investing activities
(524 026)	(938 734)	4	(Payments) for the purchase of fixed assets
(476 758)	(136 763)	5	Change in projects under implementation
			Receipts (payments) from lending to others
			Proceeds from investments in local stocks and bon
1 487 490	46 930 403		Proceeds from the sale of fixed assets
486 706	45 854 906		Net cash used in investing activities
			Cash flows from financing activities
			Dividends paid
			Payments to repay credit facilities
183 203	237 500		Receipts from short-term loans
1 818 099	4 527 472	14/3	Credit interest
2 001 302	4 764 972		Net cash provided by financing activities
(10 312 662)	4 890 560		(Deficit) in cash and cash equivalents during the period
			Deducted: Savings certificates and deposits of more than three months (4)
30 364 581	20 051 919		Cash and cash equivalents at the beginning of the period (6)
20 051 919	24 942 479	13	Cash and cash equivalents at the end of the period

JPA INTERNATIONAL PUBLIC ACCOUNTANTS Y.SALAH EDDIN & M.SALAH EDDIN

Egypt Oil and Soap Company

Egyptian joint stock company

Statement of changes in shareholders' equity after amendments

For the period from 7/1/2024 to 6/30/2025

(Value in Egyptian pounds) After modifications

Total	Net profit for the period	stage profits	capital reserve	General reserve	Regular reserve	Legal reserve	capital	Statement
72 618 379		(6 085 369)	17 939 912	90 396	362 423	311 017	60 000 000	Balance as of 7/1/2023
1 017 567		1 017 567						Converted to carryforward losses
0								Converter for reserves
0								Settlements on carryforward losses
113 754		113 754						
816 214	816 214							Net profit for the period
74 565 914	816 214	(4 954 048)	17 939 912	90 396	362 423	311 017	60 000 000	Net profit on June 30, 2024
73 749 700		(4 954 048)	17 939 912	90 396	362 423	311 017	60 000 000	Balance on 7/1/2024
816 214		816 214						Converted to carryforward losses
0								Converter for reserves
(699 316)		(699 316)						Settlements on carryforward losses
0								Dividend distributions
57 097 756	57 097 756							Net profit as of 30/6/2025
130 964 354	57 097 756	(4 837 150)	17 939 912	90 396	362 423	311 017	60 000 000	Balance as of 6/30/2025

.The attached clarifications from Clarification No. (1) to Clarification No. (34) are considered an integral part of the financial statements and should be read with them

Y. SALAH EDDIN & M. SALAH EDDIN PUBLIC ACCOUNTANTS JPA INTERNATIONAL

Egypt Oil and Soap Company
Egyptian joint stock company
Income statement after adjustments
For the period from 7/1/2024 to 6/30/2025

2024-06-30 Egyptian pound	2025-06-30 Egyptian pound	Clarification number	Statement After modifications
2 995 346 033	3 225 080 961	6*25	Activity revenues
(2 978 094 384)	(3 118 634 327)	24	Activity cost
17 251 649	106 446 634		Gross profit activity
(9 114 002)	(15 116 211)	2*25	Selling and distribution expenses
(20 174 877)	(13 631 296)	1*25	General and administrative expenses
(1 892 000)	(2 585 000)	3*25	lump sum salaries and board allowances
(13 929 230)	75 114 127		Net operating profit
(7 157 567)	(46 426 881)		Provisions other than depreciation
	(442 769)	4/25	Other expenses
1 818 099	4 527 472	B/13/3	Credit interest
4 384	4 384		Securities revenue
4 565 488	7 540 947	5*25	Other revenues
15 193 957	439 593		His work differences
1 487 490	46 930 403		capital gains
(36 000)	(40 667)		Real estate taxes
1 946 621	87 646 609		Profit for the period before taxes
188 005	161 941	35	deferred taxes
(1 318 412)	(30 710 794)	4/25	Period taxes
816 214	57 097 756		Net operating profit
0.14	9.52	29/21/3	Earnings per share

Head of the Financial Sector, Managing Director of Financial and Administrative Affairs, Executive Managing Director

Accountant / Fathy Abdel Fadil El Sherbiny Accountant / Nabil Mohamed Azab Chemist / Mohamed El Sayed Mohamed Ibrahim

شركة النيل للزيوت والمنظفات القطاع العام

Y. SALAH EDDIN & M. SALAH PUBLIC ACCOUNTANTS JPA INTERNATIONAL

Egypt Oil and Soap Company
Egyptian joint stock company

comprehensive income statement
For the period from 7/1/2024 to 6/30/2025

After modifications

From 7/1/2023 until 2024/06/30	From 7/1/2024 until 2025/06/30	
816 214	57 097 756	Win term
816 214	57 097 756	Total comprehensive income for the period

Head of the Financial Sector, Managing Director of Financial and Administrative Affairs, Executive Managing Director

Accountant / Fathy Abdel Fadil El Sherbiny Accountant / Nabil Mohamed Azab Chemist / Mohamed El Sayed Mohamed Ibrahim

Y. SALAH EDDIN & M. SALAH EDDIN
PUBLIC ACCOUNTANTS
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After modifications

Explanations supplementing the financial statements for the period from1/7/2024 to 30/6/2025 after amendments

About the company: -🗁

1/1 - Establishing the company

Since February1967 The company was considered one of the public sector companies fully owned by the state, and with the issuance of the Public Business Sector Companies Law No. 203 of 1991 and its executive regulations, the company became owned by the Holding Company for Food Industries, and its articles of association were issued in accordance with the provisions of the aforementioned law and its executive regulations, and were published in the Egyptian Gazette No. (98) issued on 5/2/1993.

The Extraordinary General Assembly of the Holding Company for Food Industries approved, in its session held on5/8/1996 on the sale of more than 51% of the company's capital shares, and then the company became subject to the provisions of Companies Law No. 159 of 1981 and its executive regulations. The company's articles of association were published in the Companies Gazette in September 1998.

The company's term expires one year later.2038 -

1/2 – Company purpose

The purpose of the company is to work for the company and for others in Egypt and abroad in the manufacture, extraction and refining of oils, the manufacture of soap, artificial jelly and fodder and trading therein.

Foundations of preparing financial statements: -1

2/1 - Accounting standards and applicable laws

I prepared Lists Finance According to For standards accounting Egyptian Modified until resolution president council Ministers number636 for the year 2024 with amendment some Rulings accounting Egyptian And that By replacing Standards numbers 13 effects Changes in Prices exchange Currencies Foreign Standard. 17 Lists Finance Independent And standard. 34 Investment Real estate And add explanation Accountant number 2 regarding Certificates emissions carbon And also president council Ministers number 1711 2024 dated 23/5/2024 with amendment some Rulings Standards accounting Egyptian

In addition extension - H - To standard accounting Egyptian number /13 / Effect Changes in Prices exchange Currencies Foreign And that By putting Processors accounting especially To deal with The effects consequential on Decisions Economic exceptional To the bank Central Egyptian .

And it explains The company that that Amendments not she has impact on Lists Finance On display Which Done in a light Laws and regulations Egyptian Self relationship

And It was completed Issue Lists Finance from council Management on the date 24/9/2025. In session number 1045

2/2 - Measurement

The Company's financial statements are prepared on the historical cost basis, with the exception of financial assets and liabilities arising from foreign exchange swap contracts.

2/3 – Display and transaction currency

The financial statements are presented in Egyptian pounds, which is the functional currency.

The most important accounting policies followed: -2

The following accounting policies have been consistently followed in preparing the financial statements and during the financial period presented. The following are the accounting policies followed:

3/1 – Evaluation of foreign currency transactions

The company maintains its accounts in Egyptian pounds, and foreign currency transactions are recorded during the fiscal year on the basis of the prevailing exchange rates of foreign currencies at the time of recording the transaction. At the balance sheet date, the balances of monetary assets and liabilities in foreign currencies are revalued according to the exchange rates announced on that date by the banks with which the company deals, and the resulting exchange differences are included in the income statement. As for transactions of a non-monetary nature in foreign currencies, they are revalued at the exchange rates prevailing on the date of determining the fair value, while non-monetary items measured according to historical cost in foreign currencies are not revalued. The difference resulting from the revaluation is included in the income statement in the year to which it relates.

3/2 - Fixed assets and their depreciation

3/2/1 – Fixed assets

Fixed assets are stated at historical cost less accumulated depreciation (Note No.4" and impairment losses. The cost of the asset includes the capital cost directly related to acquiring the assets. The cost of self-constructed assets also includes the cost of building materials,

spare parts, direct labor, and any other related costs incurred by the company to make the fixed asset fit for use for its intended purpose.

Major components of certain fixed assets that require replacement several times during the asset's economic life are included as separate fixed assets because their estimated useful life differs from the estimated useful life of the underlying asset.

The company does not consider the daily service expenses of the asset subsequent to its acquisition or construction within its book value, as this cost is included in the income statement when it occurs and includes the daily expenses that follow the acquisition of the asset (labor costs and consumables, and may include some small parts, as the purpose of these expenses is to repair and maintain fixed assets. The cost of major renovations is capitalized on the cost of the asset when it is expected that it will lead to an increase in the expected economic benefits to the company over the original benefits estimated when the asset was acquired, and it is depreciated over the remaining productive life of the asset or over the expected productive life of these renovations, whichever is less.

The value of replaced or renewed assets is excluded from the accounting records and books when they are disposed of or in the event that no future economic benefits are expected from them, whether from use or disposal. The debt resulting from the disposal of an item of fixed assets is initially recognized at its fair value. In the event that payments for this item are deferred, the proceeds are initially recognized on the basis of the cash equivalent price. The difference between the nominal value of the debt due and the cash equivalent price is recognized as credit interest.

The gain or loss resulting from the disposal of an asset or the end of its useful life is recognized as the difference between the selling price of the asset and its book value in profit or loss in the income statement.

3/2/2 - Depreciation of fixed assets

Depreciation of fixed assets is calculated using the straight-line method based on the estimated productive life of each asset and charged to the income statement at the rate determined by the company's Board of Directors on the date22/6/2006 and at the following rates: -

Depreciation rate	Number of years	Item name
2%, 5%	50 – 20	Buildings, constructions and facilities
5%	20	Machinery and equipment
10%	10	Transportation
10%	10	Number and tools
5%	20	Office furniture and equipment
25%	4	Computers

3/3 – Reserves

3/3/1- Legal reserve

According to the company's articles of association, a percentage is deducted.At least 5% of the net distributable profit annually. This deduction shall be stopped when the total reserve reaches an amount equivalent to 100% of the company's issued capital. When the reserve decreases, the deduction shall be resumed.

3/3/2- Regular reserve

An amount equivalent toAt least 1% of the distributable profits shall be set aside to form a statutory reserve for purposes determined by the Board of Directors. This deduction shall cease when the total reserve reaches an amount equivalent to 50% of the company's issued capital.

3/3/3- Other reserves

Other reserves are formed based on proposals issued by the Board of Directors and the approval of the General Assembly of Shareholders of the Company and are used in a manner that best serves the interests of the Company and in accordance with the requirements of the Articles of Association.

3/4 - Projects under implementation

Projects under construction are initially recognized at cost. Cost includes all expenses directly related to preparing the asset for its intended purpose. Projects under construction are added to fixed assets when they are completed and ready for their intended use.

3/5 - Long-term investments

Long-term financial investments are recorded at cost. Long-term financial investments held for long-term purposes are evaluated at cost. The book value is adjusted for the change in

their value if this change is considered to be other than temporary and charged to the income statement for each investment separately (if any). Revenue related to investments is recognized within the limits of what the company receives from dividends to the invested companies that are realized after the acquisition date, starting from the date of issuance of the distribution decision by the general assemblies of the invested companies that approved the distribution of those dividends.

3/6 - Inventory

Raw materials, packaging materials, spare parts, materials and miscellaneous supplies are recorded at their actual cost until they reach the warehouses or the net selling value, whichever is lower. Disbursements are priced using the weighted average method.

Incomplete production is recorded at the industrial cost, which includes the raw materials and components used in its production, direct wages, in addition to its share of direct and indirect industrial expenses up to the production stage it has reached.

Complete production is stated at the manufacturing cost or net realizable value, whichever is lower. Net realizable value is determined based on the expected selling price under normal circumstances, less the estimated costs necessary and any other costs to complete the sale.

The cost includes direct manufacturing expenses and indirect manufacturing expenses.

3/7 - Customers, receivables, debtors and other debit accounts

Customers, notes receivable, sundry debtors and other debit balances are recorded at nominal value and appear in the balance sheet less any amounts that are not expected to be collected by the company (impairment - Accounting Policy No.3/20).

3/8 - Suppliers, notes payable, creditors and other credit balances

Suppliers' balances, notes payable, creditors, and other credit balances are recorded at nominal value. Liabilities (receivables) are recognized at the amounts that will be paid in the future for goods and services received.

3/9 - Separation of short-term and long-term assets and liabilities

Assets and liabilities that are due to be collected within one year after the date of the financial statements are included in current assets and liabilities, while assets and liabilities whose collection date exceeds one year from the date of the financial statements are included in long-term assets and liabilities.

3/10 - Transactions with related parties

The Company's transactions with related parties are recorded in the course of its normal transactions in accordance with the terms set by the Board of Directors and on the same basis as dealing with third parties.

3/11 - Deferred taxes

Deferred tax is the tax that arises as a result of temporary differences between the carrying amount of the asset and the liability, which are based on the accounting principles on which the financial statements are prepared and the tax base due in calculating profits subject to income tax.

Deferred tax liabilities are recognized when there is a commitment to pay income taxes due in future periods regarding taxable temporary differences. Deferred tax assets are also recognized when there is a strong possibility that the income tax amounts recoverable in future periods can be used to reduce the taxable profits due by the company during those future periods.

The carrying amount of deferred tax assets is reduced at the date of the financial statements by the amount of the portion that is not expected to be used to generate the expected economic benefit in the following periods.

3/12 - Borrowing cost

Borrowing costs are charged to the income statement over the period in which the company incurs such costs using the effective interest method. As for borrowing costs directly related to the acquisition or construction of qualifying assets, these costs are capitalized on the related assets until the date on which these assets are prepared for use. Capitalization is discontinued during periods of temporary cessation of work on the construction of this asset, and capitalization is finally discontinued when all the substantial activities necessary to prepare the asset for use are completed, in accordance with the alternative equation permitted by Egyptian Accounting Standard No. (14).

3/13 - Revenue recognition

A - Activity revenues

Revenue from providing a product is recognized when its results can be estimated with sufficient accuracy to the extent that the transaction has been carried out up to the balance sheet date. The results of carrying out a specific operation can be estimated accurately if the following conditions are met together:

- The entity transfers the significant risks and rewards of ownership of the goods to the buyer.
- The entity does not retain the right to continuous administrative intervention to the degree normally associated with ownership, or effective control over the goods sold.
- That the value of revenue can be accurately measured.
- There is sufficient expectation of the flow of economic benefits associated with the transaction to the entity.
- The ability to accurately determine the value of the costs incurred or to be incurred by the entity in relation to the transaction.

B - Credit interest

Interest is recognized in the income statement using the effective interest rate.

3/14- Expenses

All operating expenses, including administrative and general expenses, are recognized and charged to the income statement in the financial period in which they are incurred.

3/15- Insurance System

The company contributes to the government social insurance system for the benefit of its employees. In accordance with the Social Insurance Law, employees and the company contribute to the system according to this law at a fixed percentage of wages. The company's commitment is limited to the value of its contribution. The company's contributions are borne by the income statement according to the accrual principle.

3/16- End of Service Bonus

The company contributes to the social insurance system for the benefit of employees in accordance with Social Insurance Law No.79 of 1975 and its amendments, and the company records this contribution in the wages and salaries account when due.

3/17- The city's benefits

Interest accrued on bank credit facilities is recognized as a financing expense in the income statement.

3/18 - Cash Flow Statement - Cash and Cash Equivalents

The cash flow statement is prepared according to the indirect method for the current and corresponding period in accordance with Egyptian Accounting Standard No.4. For cash flow purposes and for the purposes of preparing the cash flow statement.

Cash and cash equivalents include cash balances in the treasury and those deposited in banks.

3/19 - Allocations

Provisions are recognized when there is a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the balance sheet date and adjusted, if necessary, to reflect the current best estimate.

3/20 - Impairment of assets

At each balance sheet date, the company reviews the net book value of its tangible and intangible assets to identify any indications of impairment.

If these indicators appear, the company estimates the recoverable value of the asset in order to determine the amount of loss resulting from the decrease in the value of this asset, if any.

When it becomes difficult for the company to estimate the recoverable value of an asset individually, the company estimates the recoverable value of the entire production unit to which this asset belongs. The recoverable value is determined by estimating the net selling value or the value in use, whichever is greater.

The value in use is determined by using the discount method for the cash flows expected to flow as a result of using this asset or cash-generating unit to arrive at the present value of these flows, using pre-tax discount rates that reflect market estimates of the time value of money and the specific risks associated with this asset.

If it is determined that the recoverable amount of an asset (or cash-generating unit) is less than the net book value of that asset, the net book value of that asset (or cash-generating unit) is reduced to its recoverable amount, and the losses resulting from the decrease in the value of that asset are recognized immediately as an expense in the income statement.

If the value of the loss resulting from the revaluation is reversed in subsequent periods, the net book value of that asset (or cash-generating unit) is increased to the limits of the revised estimate to the extent that it does not exceed the net book value before the asset's value was reduced by any losses resulting from the decrease in the value of that asset (or cash-generating unit) in prior years, and the amount of the reversal of the decrease in the value of the asset (or cash-generating unit) is recognized in the income statement as profit.

3/21 - Dividends and earnings per share

Earnings per share is calculated by dividing the distributable profits after excluding the share of employees and the Board of Directors by the average number of shares.
Dividends are recognized as a liability in the financial period in which they are declared.

3/22 - Government grants

A grant linked to assets is recognized in one of two ways: either the grant is considered deferred revenue and is recognized in the income statement on a systematic basis over the estimated productive life of the asset, or the value of the asset is reduced by the amount of the grant to reach the value of the asset and the grant is recognized as revenue over the life of the depreciable asset by reducing the annual depreciation charge. The entity applies the first method and sometimes displays grants linked to revenue on the credit side of the income statement, either in a separate item or under a main heading such as
(Other revenues) Alternatively, grants may be shown less associated expenses.

Assets movement from 1/7/2024 to 30/6/2025

After modifications

Net Asset Value Ending Balance Debit	Net accumulated depreciation at the end of the period is a creditor in nature	Net annual installment	Net accumulated depreciation at the beginning of the period	Net historical cost of the asset	Total exclusions	Asset additions for the current year	Book value of the asset at the beginning of the period	Type of origin
0	0	0	0	0	0	0	0	
751,520	2,369,054	89,962	2,279,093	3,120,574	0	416,178	2,704,396	furniture
1,263,314	0	0	0	1,263,314	613	0	1,263,927	lands
14,121,784	123,691,662	2,193,868	121,498,354	137,813,446	560	725,263	137,088,743	Tools
64,118	5,280,133	12,758	5,281,275	5,344,252	13,900	18,240	5,339,912	Number and tools
10,675,554	26,146,636	611,842	25,571,399	36,822,189	55,742	52,666	36,825,266	Buildings
1,260,138	7,117,302	233,276	7,086,823	8,377,440	202,797	0	8,580,237	means of transportat
28,136,428	164,604,787	3,141,706	161,716,944	192,741,215	273,612	1,212,347	191,802,481	Total

The land item does not include the amount of 722,249 pounds, the value of land for sale (current assets).

There is an encroachment on an area of 806 square meters in the Zarqa Basin in the Zifta area of Gharbia Governorate, and an area of 4 CARAT and 8 shares of the Shuna land in Sindoub. Legal procedures are being followed up in this matter.

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After modifications | Supplementary notes to the financial statements on the financial position from 7/1/2024 to 6/30/2025

Projects under implementation

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	Commodity formation -5
159 086	159 086	Capping machine for oil filling machine in Zagazig
9 646	9 646	Manufacturing of cooling pots in Sindub
	16 952	surveillance cameras and accessories in Zagazig
	246 551	Soap reactor manufacturing
117 981		ı of the Janzia refinery unit in Zagazig
209 739	209 739	ıufacturing pots equivalent to Sindub
25 397		facturing a heat exchanger in Sindub
521 849	641 974	Total

Investment spending -6

2024-06-30	2025-06-30	Statement
7 691		Electricity meter connection measurements for Kafr Saad factory shops
	24 329	Prepaid water meter quote for shop No. 5
7 691	24 329	Total
529 540	666 303	Total

Investments in government bonds -7

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
125 245	125 245	Government bonds deposited with the National Investment Bank
125 245	125 245	Total

Investments in local stocks and bonds -7

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
125 245	125 245	Total

.These shares represent a sovereign contribution to financing public projects for the country's economic development. Returns are earned annually without the ability to liquidate them

.This is in accordance with Fatwa No. 492/2/37 of the General Assembly of the Fatwa and Legislation Departments of the State Council, held on December 20, 1995

Long-term lending 8-1

2024-06-30	2025-06-30	Statement
1 038 337	800 837	Shareholders' Union Loan
1 038 337	800 837	Total

.This item, with a balance of EGP 800,837, represents the value of the long-term facility in Egyptian pounds (the non-current portion) granted by the company to the Union *

The company's employees who are shareholders, who hold a 16.67% stake in the company's capital, provided that the value of this facility is paid from the share of the union .of the contributing employees

In the company's profits that are decided to be distributed annually, the Board of Directors approved in its meeting No. 994 dated September 7, 2021, extending the .postponement of payment until 2027

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Assets held for sale 8-2

Statement	2025-06-30	2024-06-30
	Egyptian pound	Egyptian pound
in Mit Ghamr factory was sold at a public auction on 8/21/2024 and ownership was transferred on 6/2025.	0	613
are meters of land in Zifta	722249	722249
Total	722 249	722 862

Inventory (net) -9

Statement	2025-06-30	2024-06-30
	Egyptian pound	Egyptian pound
Spare parts and supplies warehouse	11 774 596	11 770 414
Raw material warehouse	157 292 637	456 541 485
Full production	47 656 172	80 259 659
incomplete production	5 696 273	13 377 557
Packaging materials warehouse	5 318 132	4 140 523
Goods held by others	55 726	0
waste warehouse	1 805	1 805
fuel	443 280	367 662
documentary		5 658 045
Total	228 238 621	582 117 150
Inventory impairment*	(2 532 000)	(2 083 052)
Pure	225 706 621	580 034 098

.The amount of inventory impairment represents the value of idle inventory that has not been used for more than one year *

Customers (net) -10

Statement	2025-06-30	2024-06-30
	Egyptian pound	Egyptian pound
Clients	61 862 236	17 298 404
Total	61 862 236	17 298 404
Customer impairment	16 119 543	(16 900 000)
Pure	45 742 693	398 404

Due from related parties -11

Statement	2025-06-30 Egyptian pound	2024-06-30 Egyptian pound
Holding Company		
Sugar Compa	14 523	45 109
Total	14 523	45 109
Deduct:		0
Decrease in receivables from related parties	0	0
Pure	14 523	45 109

Debtors and other debit accounts (net) -12

Statement	2025-06-30 Egyptian pound	2024-06-30 Egyptian pound
Embezzlement cases	5 210 531	5 210 531
Third-party insurance	12 142 002	12 961 544
Advance payment suppliers	1 683 651	246 989
2022 Real Estate Tax Bond	387 288	387 288
Other city accounts	2 049 105	2 532 486
advance payment tax	4 125 605	5 258 263
Al-Sarah Company	313 841	313 841
urchasing representatives	0	
Stocks and workers' loans	158 894	100 335
Soda issues	221 012	221 012
customs	1 335	1 335
Gas stamp tax	0	0
publication stamp tax	0	0
Goods seized on behalf of	28 260	28 260
United Engineering Eastern Company	229 061	229 061
Debit balance	0	1 685 720
prepaid expenses	100 125	45 230
Employee shares	0	135 811
VAT exemptions for 2022/2023/2024	537 194	537 194
Real estate shops and apartments		
ance payments 2024/2025	3 513 710	
A.T.S. for the benefit of the company	213 596	101 758
Various city balances	59 334	
City oil price differences	25 026	
Total	30 999 570	29 996 658
Deduct:		
Impairment of receivables and other debit balances*	(6 055 629)	(6 041 159)
Pure	24 943 941	23 955 499

Embezzlement Cases: On 5/20/2018, some of the company's employees were sentenced to five years in prison, to return the embezzled amount, and to pay a similar fine in case No. 2011/2260.

Soda Issues: Sales tax on soda supply that Shazly Company did not collect from the company and was not remitted to the tax authority.

Third party insu 11 993 197 245078 $

Statement	2025-06-30 Egyptian pound	2024-06-30 Egyptian pound
Current revenues due	2 028 621	2 456 568
Gasoline Vou	0	51 250
Fines for drivers	20 484	21 424
Cash pledge	0	3 244
Total	2 049 105	2 532 486

The rents due include 1,302,000 EGP for Zagazig Club due to Holulu Company (legal dispute) and 425,360 EGP for Kafr Saad shops (legal dispute).

Due from related parties -11

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
		Holding Company
45 109	14 523	Sugar Compa
45 109	14 523	Total
0		Deduct:
0	0	Decrease in receivables from related parties
45 109	14 523	Pure

Debtors and other debit accounts (net) -12

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
5 210 531	5 210 531	Embezzlement cases
12 961 544	12 142 002	Third-party insurance
246 989	1 683 651	Advance payment suppliers
387 288	387 288	2022 Real Estate Tax Bond
2 532 486	2 049 105	Other city accounts
5 258 263	4 125 605	advance payment tax
313 841	313 841	Al-Sarah Company
	0	ırchasing representatives
100 335	158 894	Stocks and workers' loans
221 012	221 012	Soda issues
1 335	1 335	customs
0	0	Gas stamp tax
0	0	publication stamp tax
28 260	28 260	Goods seized on behalf of
229 061	229 061	United Engineering Eastern Company
1 685 720	0	Debit balance
45 230	100 125	prepaid expenses
135 811	0	Employee shares
537 194	537 194	VAT exemptions for 2022/2023/2024
		Real estate shops and apartments
	3 513 710	ance payments 2024/2025
101 758	213 596	A.T.S. for the benefit of the company
	59 334	Various city balances
	25 026	City oil price differences
29 996 658	30 999 570	Total
		Deduct:
(6 041 159)	(6 055 629)	Impairment of receivables and other debit balances*
23 955 499	24 943 941	Pure

Embezzlement Cases: On 5/20/2018, some of the company's employees were sentenced to five years in prison, to return the embezzled amount, and to pay a similar fine in case No. 2011/2260.

Soda Issues: Sales tax on soda supply that Shazly Company did not collect from the company and was not remitted to the tax authority.

11 993 197 Third party in

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
2 456 568	2 028 621	Current revenues due
51 250	0	Gasoline Vou
21 424	20 484	Fines for drivers
3 244	0	Cash pledge

The rents due include 1,302,000 EGP for Zagazig Club due to Holulu Company (legal dispute) and 425,360 EGP for Kafr Saad shops (legal dispute).

2 532 486	2 049 105	Total

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Cash in banks and treasury -13

Statement	2025-06-30	2024-06-30
bank deposits	Egyptian pound	Egyptian pound
Bank of Egypt US Dollar Deposit	2 816 787	7 214 310
Total deposits	2 816 787	7 214 310
current bank accounts	Egyptian pound	Egyptian pound
Qatar National Bank	258 664	145 878
Bank of Egypt Dollar	223 249	1 248 816
United Bank	122 083	122 758
Bank of Egypt Current Egyptian Pound	21 310 047	9 801 648
Cairo Bank	209 243	255 645
،gricultural Bank of Egypt	2 406	91 684
Total current	22 125 692	11 666 429
Bank balances less notes payable on 6/30/2025		
Checks under collection		
Checks under collection	0	356 106
Total checks under collection	0	356 106
Cash in the treasury		
Branch Fund	0	815 074
Total cash in the treasury	0	815 074
Total	24 942 479	20 051 919

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2024-06-30	2025-06-30	For the purpo
		Statement
Egyptian pound	Egyptian pound	
20 051 919	24 942 479	Cash balance

Allocations -14

Balance in 2025-06-30 Egyptian pound	User during the period	Component during the period	Period converter	Balance in 2024/7/1	Statement
45 784 942		35 000 000	331 508	10 453 434	disputed tax allocation
595 091				595 091	Dedicated to cases and lawsuits*
19 437 669	157 567	8 211 721		11 383 515	Solidarity contribution allocation
0					Other allowances
65 817 702	157 567	43 211 721	331 508	22 432 040	Total

suits and claims represents lawsuits filed against the company by some employees amounting to 595,091 pounds *

An allocation has been made for the solidarity contribution pending the decision on the memorandum submitted to the Ministry of Supply to recalculate the solidarity contribution to become 19,437,669

Due to related parties -15

2024-06-30 Egyptian pound	2025-06-30 Egyptian pound	Statement
443614779	8188278	Holding Company for Food Industries
160210	0	Holding Current Account
	0	Extracted Oils Company
	0	Tanta Oil Con
443 774 989	8 188 278	Total

Suppliers and Payment Papers -16

2024-06-30 Egyptian pound	2025-06-30 Egyptian pound	Statement
65 812 865	63 898 229	Suppliers

Distribution creditors -17

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
252 835	252 835	Shareholders' share
130 933	130 933	Employees' share
383 768	383 768	Total

Shareholders' dividend is the return of coupons paid to some shareholders who have not submitted cash.

Employees' share is the difference between the profit exchange rate and previous years' profit

Tax Authority dues -18

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
677 752	5 069 401	Withholding, collection, and business gains taxes
108 000	36 000	Real estate taxes and local councils
547 255	1 006 878	Value Added Tax
1 371	7 381	Gas stamp tax
1 318 412	30 710 794	Income tax 2025
2 652 790	36 830 454	Total

Creditors and other credit accounts -19

2024-06-30	2025-06-30	Statement
Egyptian pound	Egyptian pound	
11 601 075	13 587 388	Expenses and wages due
5 583 585	4 817 582	Third party insurance
3 128 604	3 968 209	Social insurance
13 979 516	11 706 985	Clients
466 400	0	Sheikha Aisha's property
289 853	289 853	rest due on customer credit balances
173 143	641 953	Various credit accounts
1 219 607	1 207 498	Amounts deducted from employees
52 000	44 000	Oil Feed Grant
468 561	409 992	Ministry of Environment Grant
460 745	345 559	Ministry of Social Solidarity Grant
278 070	278 070	Walid Al-Sayed Muhammad
71 810	71 810	Cultural, Social and Labor Foundation
	16 952	Various creditors (5-megapixel surveillance cameras in Zagazig)
1 302 000	1 302 000	Hollu International Company (Legal Dispute) Amr Ibrahim
	0	Misr Insurance (Accidents)
	0	advance payments
521 340	425 360	Kafr Saad shop tenants (legal dispute)
39 596 309	39 113 211	Total

The Ministry of Social Solidarity grant for sewage adjustment has been included as a deferred revenue of EGP 345,559, which is reduced annually and included as revenue in the income statement. The installment that is reduced each year is EGP 115,186.

The World Food Programme subsidy for the cooking oil feed unit is included as deferred revenue and is reduced annually by the same percentage as the depreciation of * .machinery and equipment and included as revenue in the income statement

The Ministry of Environment's contribution to the construction of the natural gas pipeline was included as deferred revenue of EGP 409,992, which is reduced annually at the same rate as the depreciation of machinery and equipment and included as revenue in the income statement. The installment that is reduced each year amounted to EGP .541.773

Various credit accounts -1/19

2024-06-30	2025-06-30	
Egyptian pound	Egyptian pound	Statement
142 120	280 745	- Penalties
10 875	0	By the way / Rent Due
12 377	3 477	Sadat Al-Bady / Fines
	3 080	Mohamed Attia
5 047	347 787	Trans Business Company
	1 500	Diaa Mohammed
	3 300	Mohamed Masoud
330	339	The heirs of Muhammad Abdul Jalil
18	0	The heirs of Abdel Salam Shehata
45	45	Dimitri Abadir's heirs
1 080	0	Al-Nahhal Post Office
1 251	1 278	Muhammad Murad Alwan
	402	Eid Abu Amer's heirs
173 143	641 953	Total

Issued and paid-up capital -20

The issued and paid-up capital on 6/30/2025 amounted to 60,000,000 Egyptian pounds, divided into 6,000,000 shares with a nominal value of 10 Egyptian pounds per share, as follows:

Contribution rate	Number of shares	Statement
%	2025-06-30	
31.628%	1 897 657	Holding Company for Food Industries
16.667%	1 000 000	Contributing Workers Union
36.441%	2 186 444	Al-Ahly Investment Company
4.966%	297 974	Abdul Rahman Muhammad Lutfi Al-Faqih
0.945%	56 699	Fahd bin Hamad bin Ibrahim Al-Harfan
1.780%	106 795	Rashad Anis Elia Girgis
0.037%	2 225	Private insurance fund for company employees
1.350%	81 013	Gallop Care fo
6.187%	371 193	IPO investors
100.00%	6 000 000	Total

.The Egyptian side's participation rate is 99.048% of the capital *

he remaining 0.952% is owned by a Saudi shareholder, with 57,099 shares

li shares include 67,998 frozen shares and another 100 shares set aside for legal reasons *

Total frozen 6

Reserves -21

Statement	Balance in July 1, 2024	Component during The year	Balance in 2025-06-30
legal reserve	311 017	0	311 017
Regular reserve	362 423	0	362 423
capital reserve	17 939 912	0	17 939 912
General reserve	90 396	0	90 396
Total	18 703 748	0	18 703 748

Losses carried forward -22

Statement		debtor	creditor	
	Balance on 7/1/2024	(4 954 048)		
2025 profit deducted		816 214		
Stage settlements			(699 316)	(4 837 150)
Balance as of 6/30/2025		(4 137 834)	(699 316)	

Deferred tax liabilities -23

Deferred tax	Egyptian pound
3alance on July 1, 2024	6767260
Deferred tax differences :	161 941
Balance as of 6/30/2025	6 605 319

Activity cost -24

Statement	From 7/1/2024 to 6/30/2025 Egyptian pound	From 7/1/2023 to 6/30/2024 Egyptian pound
Commodity requirements	2 950 418 387	2 954 402 379
wages	117 313 176	95 528 323
destruction	3 071 695	3 216 288
Service supplies	4 602 229	2 874 016
Other taxes and fees	2 851 219	1 673 170
Actual rents	92 850	11 710
Change in finished goods inventory	32 603 487	(69 441 399)
Change in unfinished production inventory	7 681 284	(10 168 103)
Total	3 118 634 327	2 978 094 384

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From 7/1/2023 to 6/30/2024	From 7/1/2024 to 6/30/2025	General and administrative expenses 25-1
17 374 131	12 182 971	wages
1 213 556	681 565	Service supplies
1 115 561	408 939	Commodity requirements
310 321	204 469	Actual rents
112 330	102 235	Other taxes and fees
48 978	51 117	destruction
20 174 877	13 631 296	Total

From 7/1/2023 to 6/30/2024	From 7/1/2024 to 6/30/2025	Selling and distribution expenses 25-2
914 428	1 511 621	wages
8 116 037	13 453 428	Service supplies
58 714	75 581	Commodity requirements
16 333	37 790	Actual rents
5 912	18 895	Other taxes and fees
2 578	18 896	destruction
9 114 002	15 116 211	Total

From 7/1/2023 to 6/30/2024	From 7/1/2024 to 6/30/2025	Board of Directors Salaries 25-3
1 190 000	1 400 000	ctors' Allowances and Remuneration
702 000	1 185 000	Total
1 892 000	2 585 000	

From 7/1/2023 to 6/30/2024	From 7/1/2024 to 6/30/2025	Other expenses 25-4
0	0	Foreign currency fluctuations
	19 137	capital losses
0	119 476	Compensation and fines
	304 156	Losses from the sale of waste
0	442 769	Total

From 7/1/2023 to 6/30/2024	From 7/1/2024 to 6/30/2025	Other revenues 25-5
4 552 448	5 572 149	Creditor rents
13 040	58 900	Compensation and fines
	1 909 898	Various revenues
4 565 488	7 540 947	Total

From 7/1/2023 to 6/30/2024	From 7/1/2024 to 6/30/2025	Revenues from current activities 25-6
2 990 647 548	3 221 898 694	Net sales of total production
4 514 098	3 000 688	Other operating revenues
2 632		Sold services
181 755		Subsidies
	181 579	Production waste
2 995 346 033	3 225 080 961	Total

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Miscellaneous revenues 25-7	From 7/1/2024 to 6/30/2025	From 7/1/2023 to 6/30/2024
currency differences	439 593	15 193 957
Deferred tax (	161 941	188 005
Total	601 534	15 381 962

Income Tax 25-8	30 710 794	1 318 412

Capital connections-26

Oil filling machine capping machine in Zagazig for 159,086/ Surveillance cameras in Zagazig for 16,952

ا pots in Sindub for the amount of 9,646 - Pots equivalent to 209,739 - Soap reactor 246,551

net profit -27	June 30, 2025	٣٠ يونيو ٢٠٢٤
Statement	Egyptian pound	Egyptian pound
Net profit after tax	57 097 756	816 214

Related Parties 6-30-2025 -28

After modifications

Balance as of 6/30/2025		movement		Balance on 7/1/2024		Type of transaction	Nature of the relationship	Name of the relevant party
creditor	debtor	creditor	debtor	creditor	debtor			
8188277		2579125498	3014551999	443614779		Supplier and Customer	Holding Company	Holding Company for Food Industries
						Supplier and Customer	Food Supply Authority	
						Holding current account with suppliers		
			160210	160210		Current transactions	Account 2636	
	14523	376382	345796		45109	resource	Affiliated with the holding company	Sugar Company for Integrated Industries
		6308691	6308691			resource	Affiliated with the holding company	Tanta Oil and Soap Company
						resource	Affiliated with the holding company	Abu Al-Hol Company for Oils and Detergents
						resource	Affiliated with the holding company	Alexandria Oil Company
						resource	Affiliated with the holding company	Nile Oils and Detergents Company
		260000	260000			resource	Affiliated with the holding company	Extracted Oils Company
8188277	14523	2586070571	3021626696	443774989	45109	Total as of 6/30/2025		

<u>The value of dealing with direct stakeholders</u>

.Food Industries Holding Company, supplier 2053125203, supplies crude oils until June 30, 2025

The value of dealing with indirect related parties

General Company for Wholesale Trade, Client 1983804760 (Supplies) 93197962 (Free) 2077002722
Egyptian Company for Wholesale Trade, Client 633978512 (Supply) 64390623 (Free) 698369135

Alexandria Consumer Complexes Company, Client 83034240 (Supply) 3333000 (Free) 86367240

Nile Consumer Complexes Company, Client 50318622 (Supplied) 8179788 (Free) 58498410

Sugar Integrated Industries Company Supplier 14523 (Vinas Supply) 14523
Sugar Integrated Industries Company, Client 206339, Casting Oil 206339

2751356996 | 169101373 | 2920458369

after Amendments

29- The situation Tax

You do The company By presenting Acknowledgment Tax on tax earnings Companies money For a mission Taxes Specialist annually and in Appointments The reporter Legally , as You do Pay tax Due from reality This is amazing Declarations "that I found it.
Committed The company By provisions the law number 91 years 2005 and You do Prepared by Acknowledgment Tax According to For standards accounting Egyptian from reality existing The Center Financial and existing income and It is done presentation Acknowledgment Tax on The model The stomach For this Purpose and Payment in Appointments The reporter Don delay.

29/1 tax income :

years from 1999 to general 2001 Claims In the amount of 1,839,690 pounds.
years from 2001 until 2005 Done Linking Final Committee Stabbing In the amount of 6,447,925 pounds And it was done to lift suit against resolution The committee And still Common until Its history And it was done to reject The lawsuit And it is running Completion procedures
years from 2006-2016 Done Linking Final from side The committee Interior Committee The appeal And she did The company Pay all Dues According to For the law Transgression number 173 years 2020
But years from 2017 to 2020 Done Linking In the amount of 15,831,117 pounds And it was done The appeal And it is running Convert it to Committee Interior.
years from 2020/2021
-2021/2022 -2022/2023
It was completed Finish from Examination that years And it was done consent with The examiner And it was done Agreement on rival Differences Examination adult from Payments the introduction I have an interest Taxes

tax earn the job :

general 1998 Link In the amount of 454,509 pounds , from general 1999 to general 2001 Link In the amount of 1,011,932 pounds.
from general 2001 to general 2005 link In the amount of 2,396,638 pounds , In addition to Differences Salaries on years precedent In the amount of 1,052,507 pounds.
years 2006/2019 Done Examination And it was done Agreement with The committee And it was done pay 6.369 million fairy To benefit from law Transgression number 153 years 2022. And it was done. Benefit from the law But. on years from 2020/2021/2022 did not It is done Examination on that period from before The mission.
And 2020 until 2022 Done to examine years The mentioned And it was done link amount 3200690.66 and in progress Payment

29/3 tax value Added :.

But years from 1/7/2016 to 30/6/2020 Reply Warning By tying Tax after procedures The committee Interior And it was done pay amount 524,375 pounds
But on years 1/7/2020 until 30/6/2024 Done Check And it was done link amount 32096203 and done The appeal attic And in waiting resolution The committee

29/4 – Tax Stamp :

But years from 1/7/2015 until 30/6/2018 Done Convert it to Committee Interior. And done. Agreement with The committee. And it was done. Payment
But years from 1/7/2018 until 6/30/2020 Done Examination And it was done Agreement with The mission And it was done Payment.
And 2020 until 2022 Done Examination And it was done link amount 17837.3 and done pay amount 8047.63 and transfer amount 9789.4 but shackle Implementation from before The bank

29/5 – Tax Real estate :

It was completed pay 387,287 pounds from under Linking For the year 2022 and Issued Mission Taxes Real estate In Dakahlia what It is useful entitlement The company In the amount of 300,000 pounds And it was done Get on Document official from Mission taxes dead immersion The rest The amount And ability 87,287 pounds And that No exemption The company For a period of 3 years According to For decision president council Ministers number 61 years 2022.

29/6 – Tax rival And add :

from general 2001 to general 2005 link In the amount of 232,656 pounds

Hanan Mohamed Salem

30- Tools Finance and administration Risks Related It has:

30/1 value fair :

According to For foundations Evaluation used in evaluation Origins and Obligations The company Then value fair For tools Finance no It varies Different substantially on value notebook in date Budget.

30/2 risk Credit :

so It is represented risk Credit in non ability Clients Granted to them Credit on pay The entitled On them and It is considered this danger limited and that The company Dealing with sector broad from Clients on road Contracts and Agreements concluded With them and may I took The company Many from procedures To limit from This is amazing Risks and Fading away finally In the future. As well. that The company from Most important Policies sale She has sale Cash And not On time

30/3 risk fluctuations Currencies foreign :

some Transactions The company It is done Implement it In currencies foreign and may You are exposed The company to danger fluctuations in Prices exchange Currencies foreign and that Affects on Payments and Receipts In currencies foreign and like that evaluation Origins and obligations In currencies foreign , and Given because majority Transactions The company It is done In currency Local Then appreciation this danger It is considered Low

and as he Incoming By clarification number (3/1) - Rating Transactions In currencies foreign - Lost It was completed evaluation Balances Origins and obligations In currencies foreign illustrated above Using price The market Banking Free in date The Center Financial.

30/4 risk price interest :

Depends The company in Financing it on Its resources Subjectivity and It is represented risk interest in changing Its prices that He is for him Its impact Live on results Business . as that The company not She has Accounts city in Banks no Dealing By withdrawal on Exposed or Borrowing until His history.

Hanan Mohamed Salem

Y. SALAH EDDIN & M. SALAH EDDIN
PUBLIC ACCOUNTANTS
INTERNATIONAL

31 - Management Risks head the money :

Aims administration The company from administration head the money to Preservation on capacity The company on Continuation including achieves Return For shareholders And present Benefits For owners interests Other that used Lists Finance , And provide And preservation on better structure For the head the money For the purpose of discount Cost head the money , It depends on administration The company on Financing Self in finance all Its activities no Depends on Loans or Facilities Other unless from during The company Holding For industries Food where It is represented head the money in following :-

6/30/2024	6/30/2025	Statement
		capital
60,000,000	60,000,000	Reserves
18703748	18703748	Profit for the period -
816214	57097756	Profit for the year
-4954047	--4837150	Losses carried forward
74565915	130964354	Total equity

32- Numbers comparison :

It was completed amendment numbers comparison By lists Finance To agree with Tabulation present According to For standards accounting Egyptian Issued By decision minister Investment number (69) for the year 2019 and its amendments.

33- Events Important:

Movements Prices Exchange For the pound Egyptian -1

I decided Committee Policies Cash At the bank Central Egyptian in Its meeting exceptional on the date March 6 year 2024 Edit price Exchange For currencies foreigner Opposite pound Egyptian And left to set the price mechanisms the offer And the request And the result For this Editing Lost He reached price exchange dollar American 49.5 pounds Egypt in this the date no There is effect substantial For this movement where that The company not She has Obligations In currencies Foreign

Movements Prices The benefit : -2

I decided Committee Policies Cash At the bank Central Egyptian in Its meeting Exceptional on the date March 6 year 2024 upload price The benefit By the amount 6% and no There is effect substantial For this Movement.

Chest resolution president council Ministers number 3527 dated 10/23/2024 -3
Addition Standard number 51 Lists Finance Economics inflation excessive For standards accounting Egyptian

After modifications

Deferred tax value for the period from 7/1/2024 to 6/30/2025

Deferred tax from July to June	The difference between tax and accounting depreciation from July to June	Accounting depreciation from July to June	Tax depreciation from July to June	Min of depreciation rate	Net depreciable assets after additions and deductions	Exclusions	Add-ons	Net depreciable assets at the beginning of the period 7/1/2024 after deducting depreciation on 6/30/2024	Tax depreciation on 03/6/2024	Beginning balance of depreciable assets on 7/1/2024	Origin code
-16351	-72672	285657	212985	25%	851939		353861	498078	166026	664104	Other
-284331	-1263691	2192824	929133	25%	3716531		725263	2991269	997090	3988358	Machinery and equipment
4102	18233	51383	69615	50%	139231		80558	58673	58673	117346	Calculators
134640	598400	611843	1210242	5%	24204853	55742	52666	24207930	1210397	24207930	Buildings and networks
-161940	-719731	3141707	2421975	1	28912554	55742	1212347	27755950	2432185	28977738	The beauty

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Egypt Oil and Soap Company
financial sector

After modifications

(Project) -35

List of proposed dividend distributions for the financial period ending June 30, 2025

Statement	partial	All
Net profit or (loss) after income tax	57097756	
Profits or (losses) carried forward from previous years	-4837150	
Distributable net profit		52260606
It is distributed as follows:		
Legal reserve	803449	
1% statutory reserve	160690	
capital reserve	36191627	
Shareholders' share is (1.25 EGP per share)	7500000	
Workers' share	1812581	
Board of Directors' Remuneration	1510484	
Total Distributions		47978831
Retained earnings carried forward to the following year		4281775

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