



شركة أبو قير للأسمدة والصناعات الكيماوية

Date: February 26, 2026

Unaudited Financial Indicators (Amended)

For the Transitional Financial Period Ended December 31, 2025

FIRST: The Financial Indicators

Currency and Rounding
Egyptian Pound (EGP)

(A) Standalone Statement of Profit or Loss for the Financial Period Ended December 31, 2025

Description	Current Period December 31, 2025	Comparative Period December 31, 2024 Amended & restated	% Change
Revenue / Sales	13,131,643,463	10,249,128,331	28%
Gross Profit	6,799,416,476	4,366,035,735	56%
Gross Profit to Revenue/Sales	51.78%	42.60%	9.18
Net Profit Before Tax from Continuing Activities	6,029,350,789	3,527,654,800	71%
Net Profit Before Tax from Non-Continuing Activities	1,286,550,321	2,896,126,787	(56%)
Net Profit After Tax	5,675,100,493	5,025,798,914	13%
Earnings Per Share (EPS)	3.69	3.47	6%

(B) Standalone Statement of Financial Position as of December 31, 2025

Description	Current Period December 31, 2025	Comparative Period June 30, 2025	% Change
Net Working Capital	15,285,328,931	19,934,849,108	(23%)
Shareholder's Equity	23,241,840,301	26,885,346,553	(14%)
Paid In Capital	1,892,813,580	1,892,813,580	-
Reserves	10,362,770,996	10,414,117,222	(0.5%)
Retained Earnings (including net profit of the year)	10,986,255,725	14,578,415,751	(25%)

(C) Standalone Statement of Cash Flows for the Financial Period Ended December 31, 2025

Description	Current Period December 31, 2025	Comparative Period December 31, 2024	% Change
Cash Flows From (To) Operating Activities	546,498,572	(623,892,828)	(188%)
Cash Flows From (To) Investing Activities	(3,148,225,157)	1,076,400,823	(392%)
Cash Flows From (To) Financing Activities	(4,406,334,258)	(6,307,175,597)	(30%)

الشركة حاصلة على شهادات أيزو 9001 - أيزو 14001 - أيزو 18001 - أيزو 45001



مكتب الاسكندرية: ٩٥ طريق ٢٦ يوليو - برج السلسلة
تليفون: ٣/٤٨٧٩٩١١ - ٣/٤٨٤٧٢٢٩
مكتب القاهرة: ٥ شارع شريف الصغير
تليفون وفاكس: ٢/٢٣٩٣٤١٧٦

تليفون: ٣/٥٦٠٣٠٥٣ (سبع خطوط)
فاكس الإدارة: ٣/٥٦٠٣٠٣٢
فاكس المشتريات: ٣/٥٦٠٣٠٤٦
فاكس التسويق: ٣/٥٦٠٣٠٤٧
E-mail:afc@abuqir.com

الإدارة والمصانع :
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كيس بريدي مخصص
الرقم البريدي: ٢١٩١١
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Second: Reasons for the Amendment Made to the Transitional Financial Statements as of December 31, 2025 and the Comparative figures.

The Company has made certain adjustments to the financial statements for the transitional financial period ended December 31, 2025, as well as to the comparative figures, as follows:

- 1- **The amended standalone financial statements have been prepared** with certain investments accounted for using the equity method instead of the fair value through other comprehensive income method, with retrospective application of the equity method for these investments for prior years.
- 2- **Reclassification** of certain debit balances, suppliers and creditors' accounts.
- 3- **Amendment of the tax return** in light of the above adjustments.

Head, Investor Relations & Media Sector
(Investor Relations Officer)

Acc. Nervana Sabbah Oraby

Head,
Financial Affairs Sectors

Acc. Mohamed Abd El Moneim Mohamed



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Date: February 26, 2026

Endorsement

The above-mentioned Statements are extracted from Abu Qir Fertilizers Company's Financial Statements issued by the Board of Directors at its meeting held (by circulation) on February 25, 2026 and have not yet issued the auditor's report and we undertake to promptly disclose to FRA and EGX if any change in these statements as soon as it occurs until the submission of the signed Financial Statements which we undertake to send immediately after Issue the auditor/auditor's report before the beginning of the trading session of the following day according to the date recorded in the auditor's report, which we expect to be a " Clean" report .

Head, Investor Relations & Media Sector
(Investor Relations Officer)

Acc. Nervana Sabbah Oraby

Head ,
Financial Affairs Sectors

Acc. Mohamed Abdelmoneim Mohamed



Eng. Hany Dahy
Chairman & CEO

(Company's Legal Representative)

الشركة حاصلة على شهادات أيزو 9001 - أيزو 14001 - أيزو 18001 - أيزو 27001



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