

Arabian Cement

1H2026 Investor Presentation

1H2026 Highlights

2,137 K

Tons of Sales

44%

Cash Gross Profit Margin

48%

EBITDA Margin

17%

Increase in Rev/ton to
2,811 EGP

36%

Net Profit Margin

90%

Clinker Utilization

“ Table of Content

01	Financial Highlights
02	Performance Highlights
03	Period Highlights
04	ACC Quarter Performance
05	Sales Overview
06	Egyptian Cement Market Overview
07	Financial Statements



Financial Highlights

Financial KPI	Unit	2Q2026	2Q2025	Y-o-Y Variance	1H2026	1H2025	Y-o-Y Variance
Local Revenues	MM EGP	2,245	2,103	7%	4,667	3,902	20%
Export Revenues	MM EGP	806	817	-1%	1,341	1,544	-13%
Total Revenues	MM EGP	3,051	2,920	5%	6,008	5,446	10%
Rev/Ton	EGP	2,835	2,547	11%	2,811	2,407	17%
Cash Cost	MM EGP	1,772	1,636	8%	3,346	3,184	5%
Cash Cost/Ton	EGP	1,647	1,427	15%	1,565	1,407	11%
Cash Gross Profit	MM EGP	1,279	1,284	0%	2,662	2,262	18%
Cash Gross Profit Margin	PCT	42%	44%	-2%	44%	42%	3%
Other Income	MM EGP	475	1	31665%	480	5	10550%
EBITDA	MM EGP	1,596	1,162	37%	2,854	1,162	146%
EBITDA/Ton	EGP	1,483	1,014	46%	1,335	513	160%
EBITDA Margin	PCT	52%	40%	13%	48%	21%	26%
COGS/Sales	PCT	58%	56%	2%	56%	58%	-5%
SG&A	MM EGP	159	122	30%	287	218	32%
SG&A/Sales	PCT	5.2%	4.2%	1%	4.8%	4.0%	1%
FX Gain/Loss	MM EGP	58	-39	-250%	65	-64	-202%
Depreciation & Amortization	MM EGP	81	67	20%	159	133	20%
Net Profit	MM EGP	1,222	806	52%	2,159	1,394	55%
Net Profit Margin	PCT	40%	28%	12%	36%	26%	10%

Performance Highlights

ACC Sales volumes	Unit	2Q2026	2Q2025	Variance %	1H2026	1H2025	Variance %
Local Sales Volume	K Tons	768.2	729.9	5%	1,596.8	1,466.0	9%
Cement Exports Volume	K Tons	141.6	147.1	-4%	271.3	247.4	10%
Clinker Export volume	K Tons	166.4	269.2	-38%	269.3	549.5	-51%
ACC Total Volumes	K Tons	1,076.2	1,146.2	-6%	2,137.4	2,263.0	-6%
Total Export	K Tons	308.0	416.3	-26%	540.7	796.9	-32%

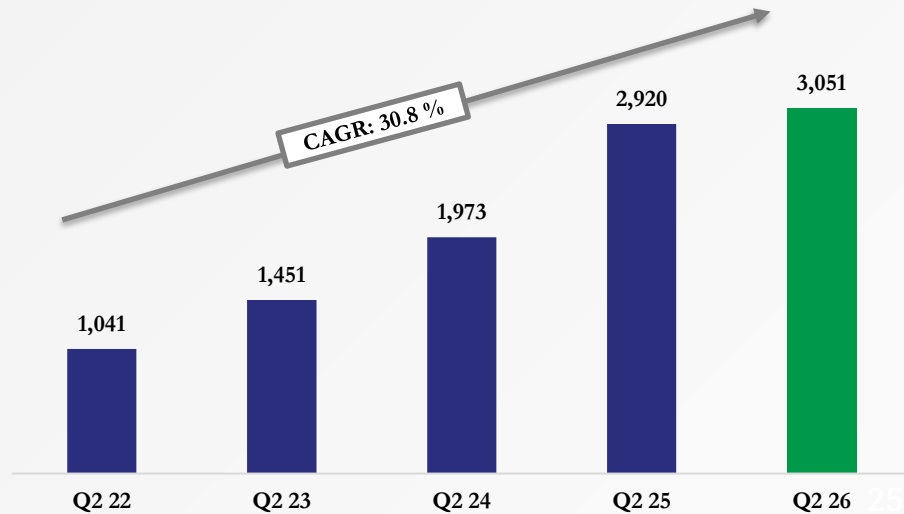
ACC Production Indicators	Unit	2Q2026	2Q2025	Variance %	1H2026	1H2025	Variance %
Clinker Production	K Tons	1,035.5	846.1	22%	1,897.0	1,754.7	8%
Clinker Utilization Rate	PCT	99%	81%	18%	90%	84%	7%
Cement Production	K Tons	803.0	866.9	-7%	1,601.1	1,735.6	-8%
Cement Utilization Rate	PCT	68%	74%	-5%	68%	74%	-6%

Market Overview	Unit	2Q2026	2Q2025	Variance %	1H2026	1H2025	Variance %
Cement Domestic Sales	K Tons	13,887.3	12,392.4	12%	27,242.0	25,108.6	8%
Clinker Export Sales	K Tons	1,685.6	2,208.5	-24%	2,971.8	4,264.4	-30%
Cement Export Sales	K Tons	2,793.9	2,967.5	-6%	4,692.2	5,548.1	-15%
Total Export Sales	K Tons	4,479.5	5,176.0	-13%	7,664.1	9,812.4	-22%

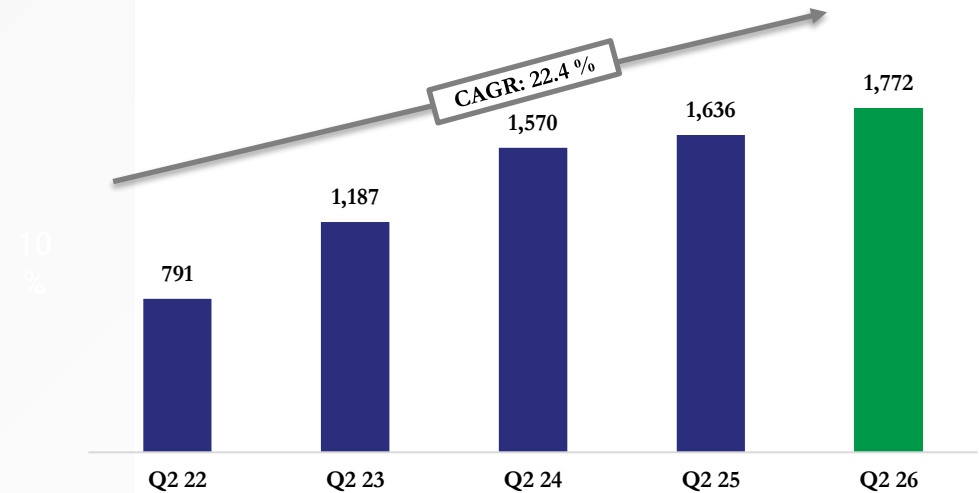


2Q2026 Highlights

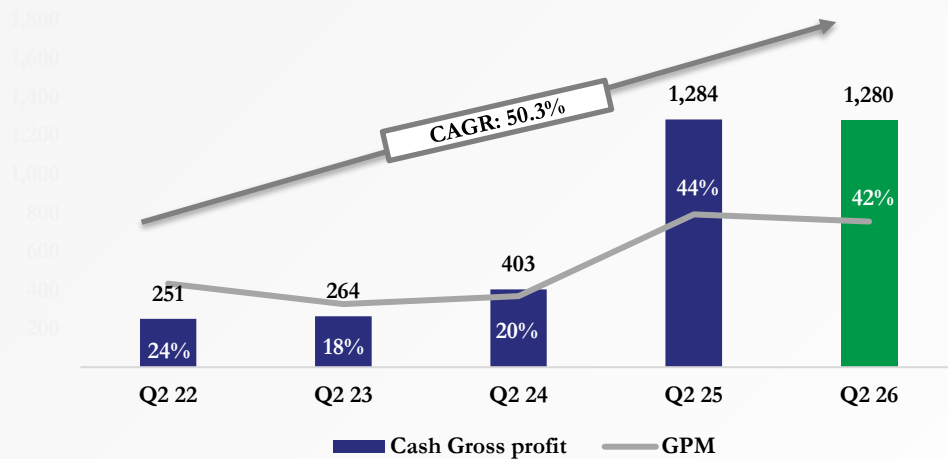
Revenue (MM EGP)



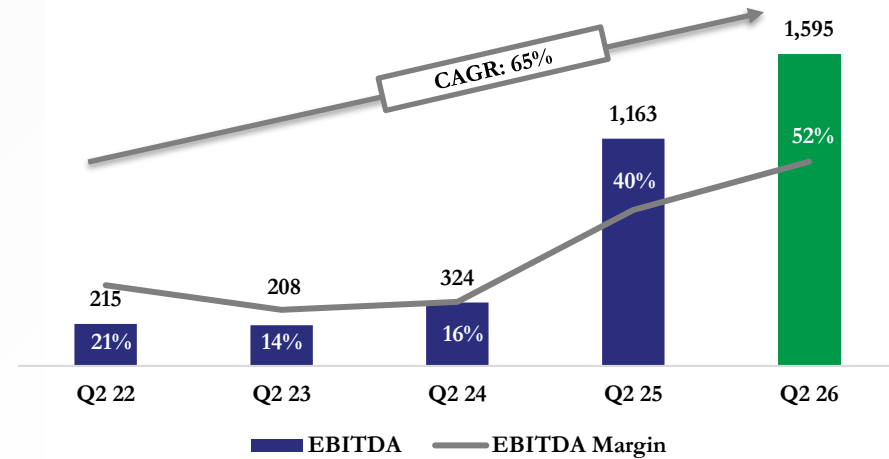
Cash Cost (MM EGP)



Cash Gross Profit (MM EGP)

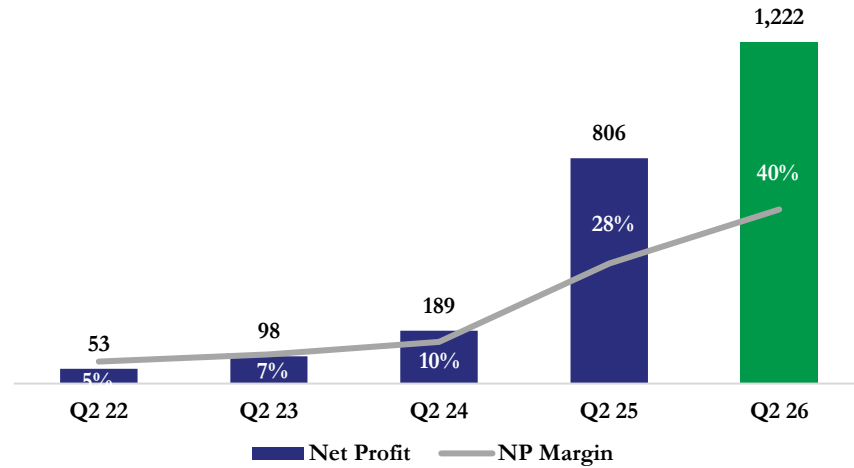


EBITDA (MM EGP)

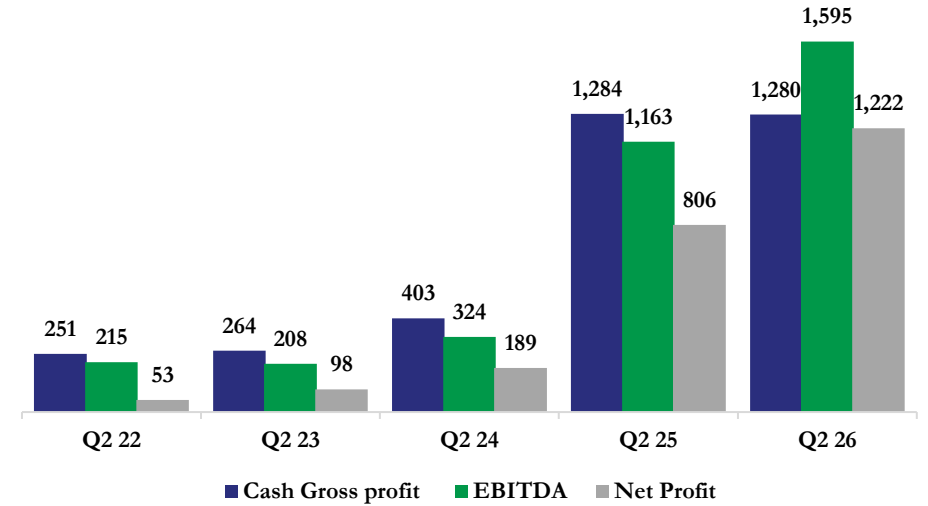


2Q2026 Highlights

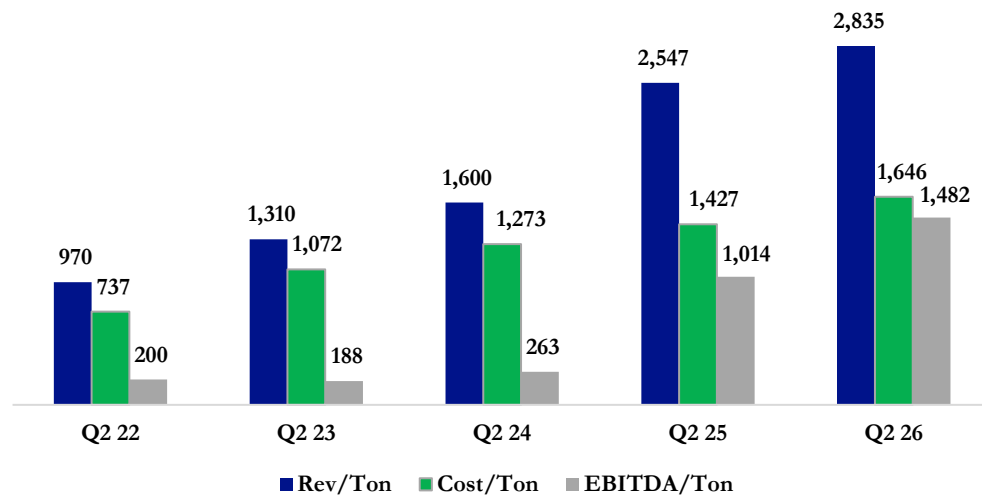
Net Profit (MM EGP)



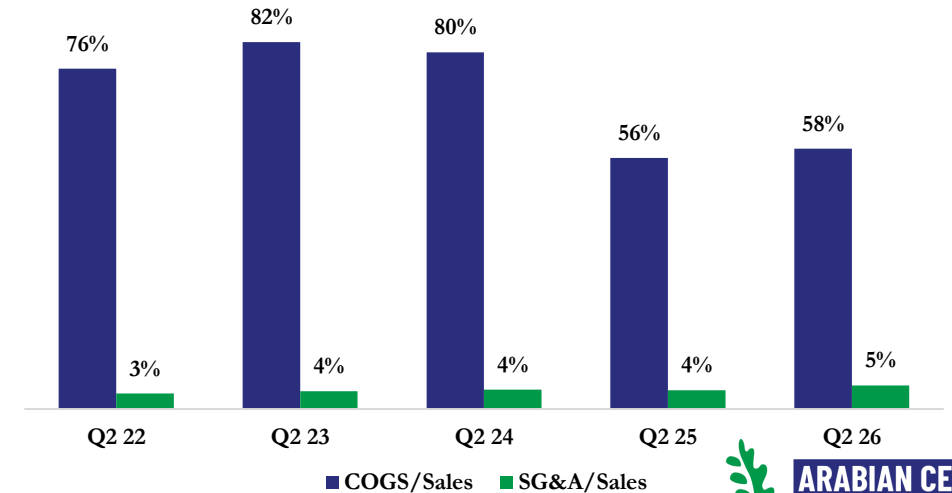
GP, EBITDA & Net Profit (MM EGP)



Revenues, COGS, and EBITDA (EGP/Ton)

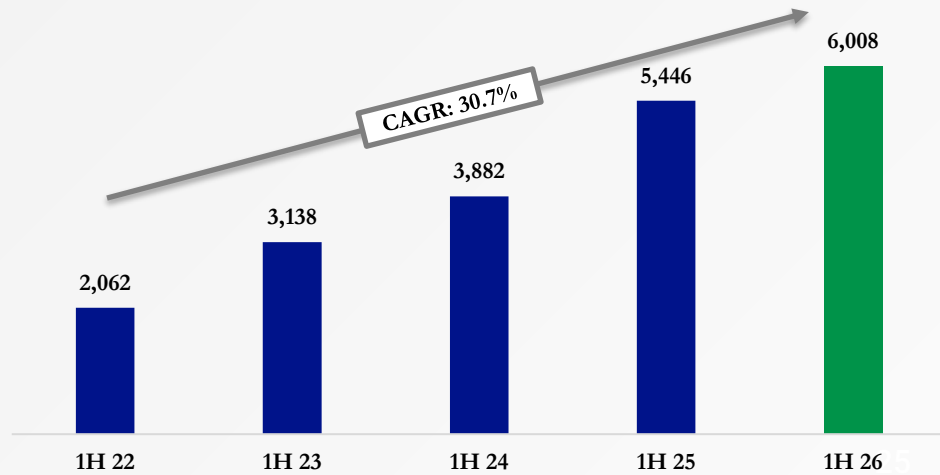


Efficiency

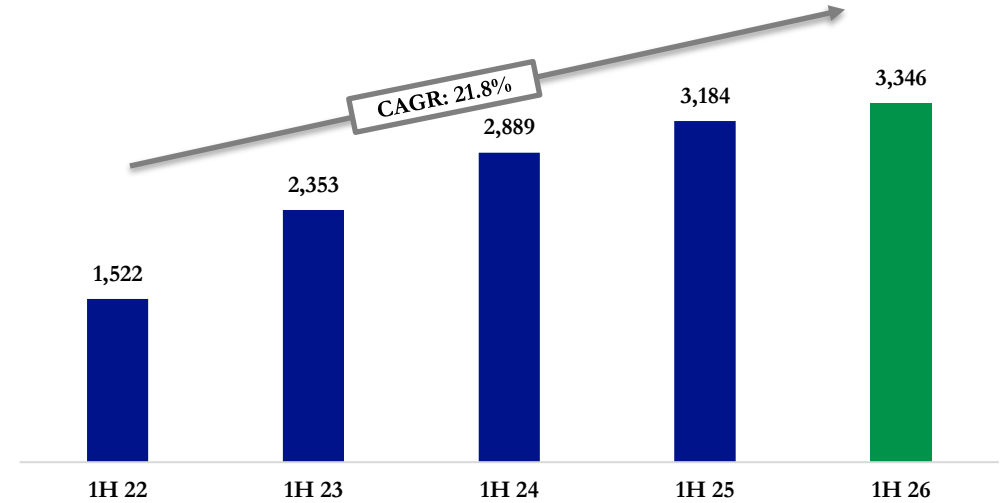


1H2026 Highlights

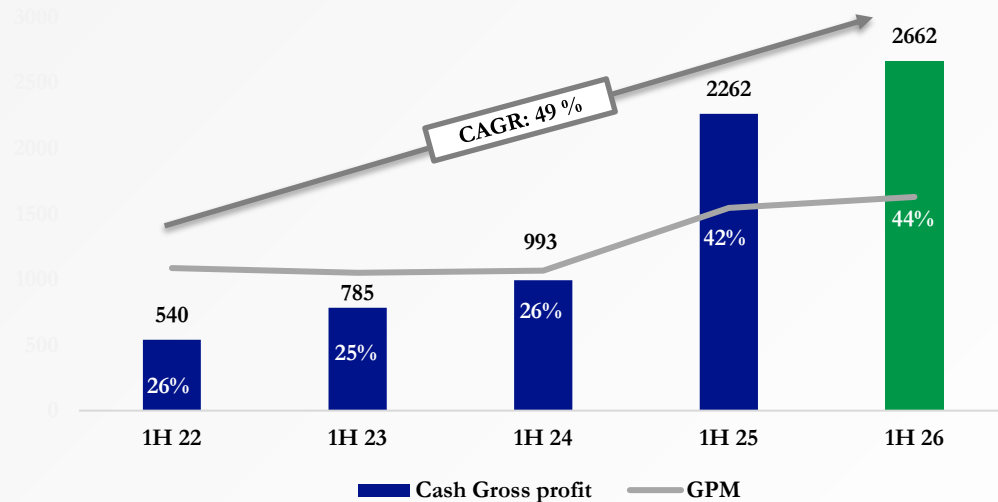
Revenue (MM EGP)



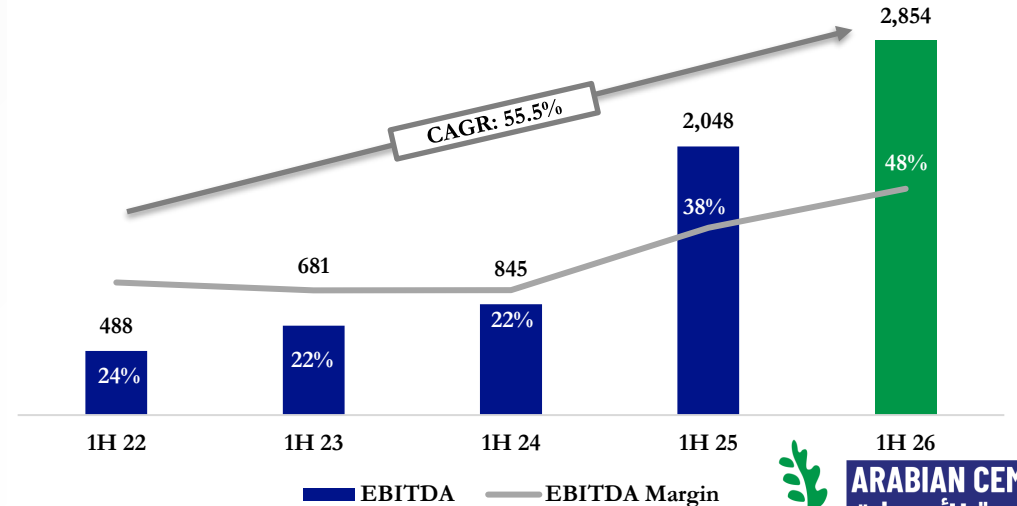
Cash Cost (MM EGP)



Cash Gross Profit (MM EGP)

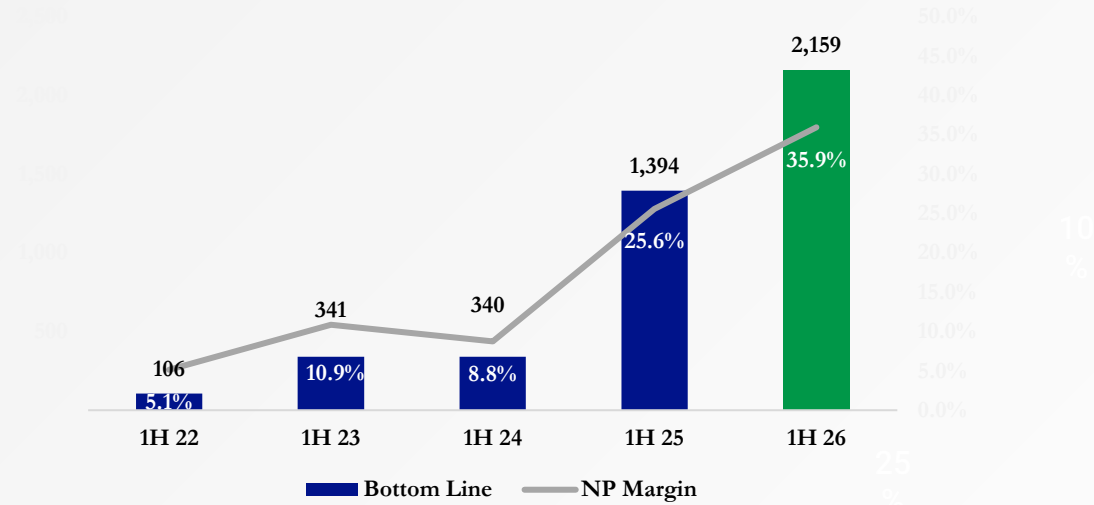


EBITDA (MM EGP)

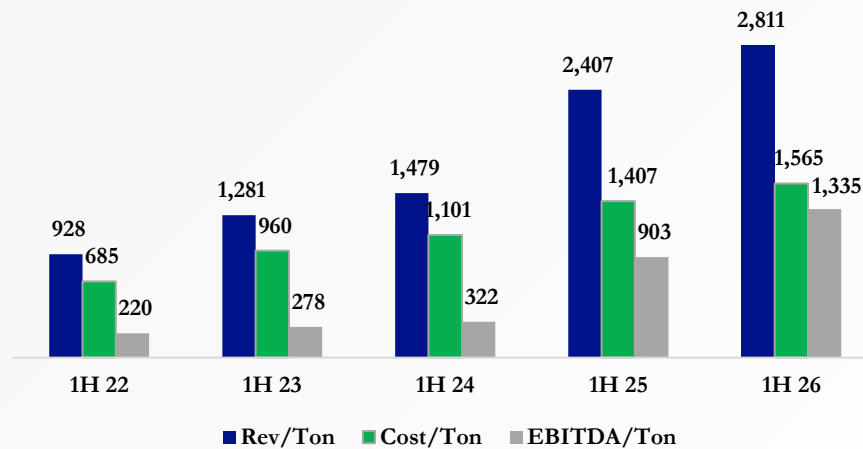


1H2026 Highlights

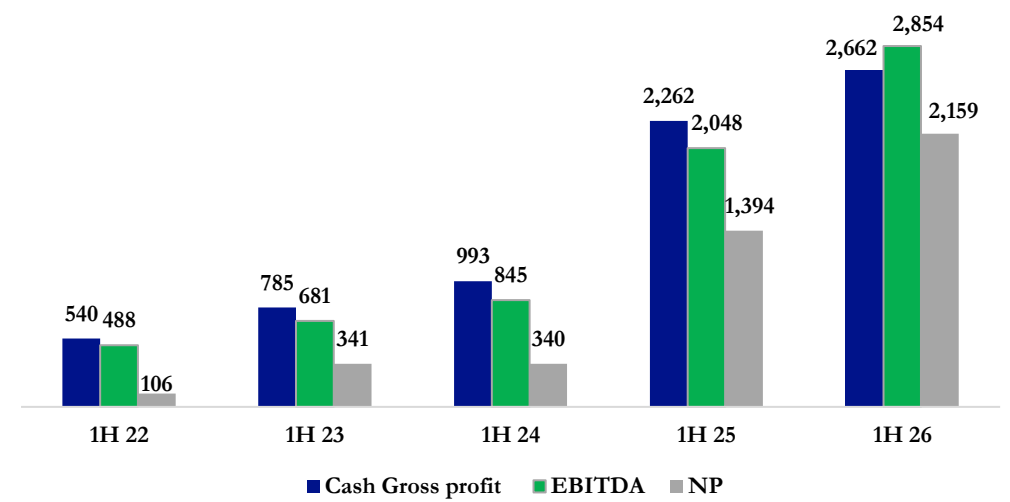
Bottom Line (MM EGP)



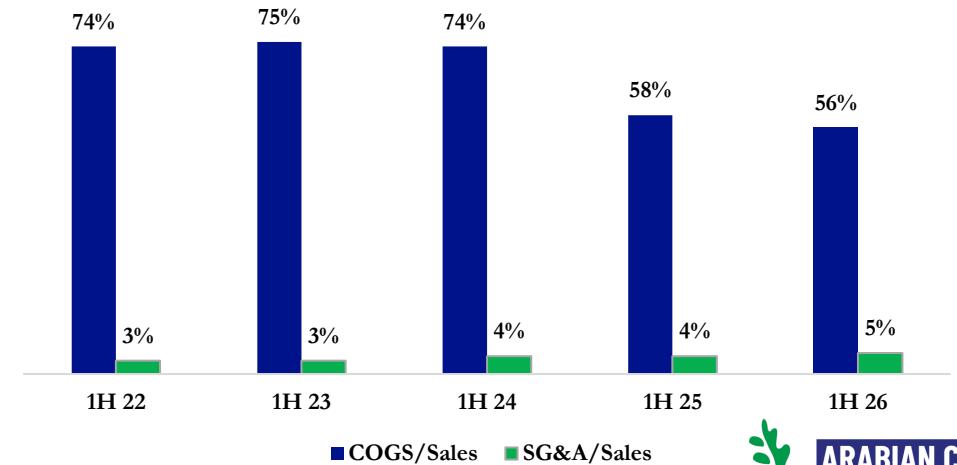
Revenues, COGS, and EBITDA (EGP/Ton)



GP, EBITDA & Net Profit (MM EGP)

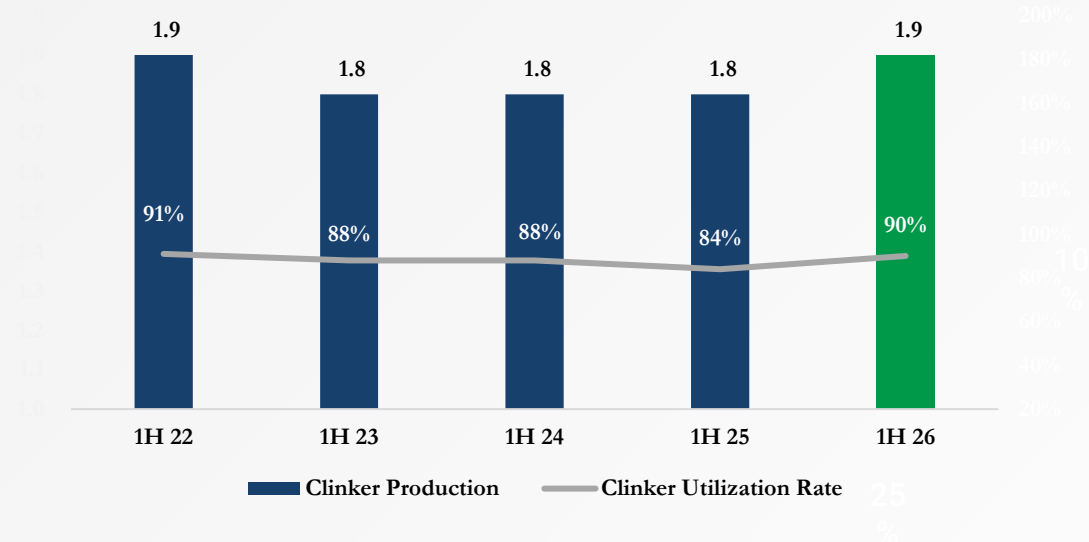


Efficiency

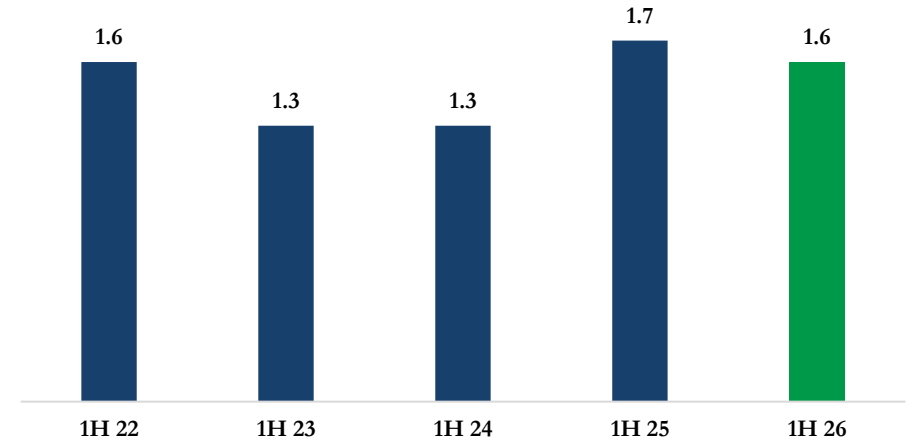


ACC Performance

Clinker Production (MM Tons) and Utilization Rates



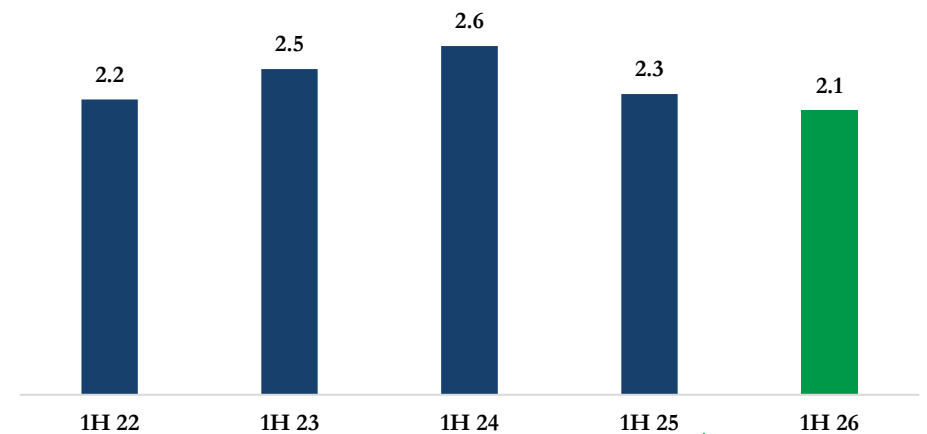
Cement Production (MM Tons)



Local and Export Sales Volumes (MM Tons)



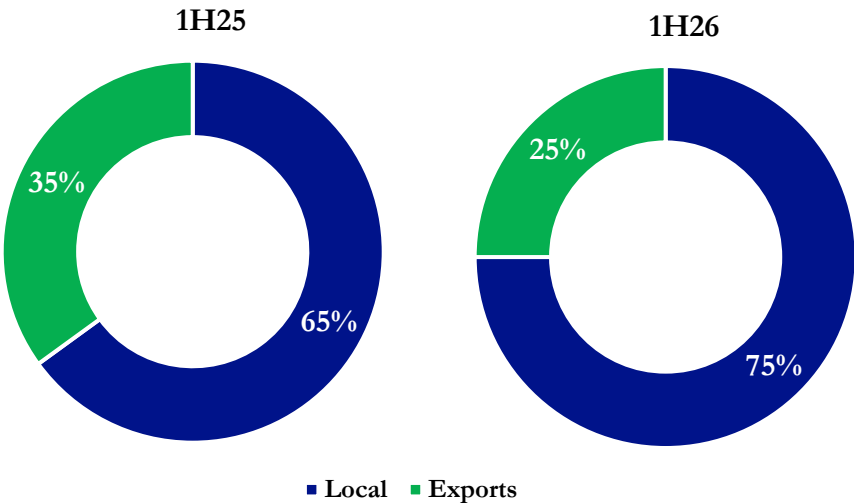
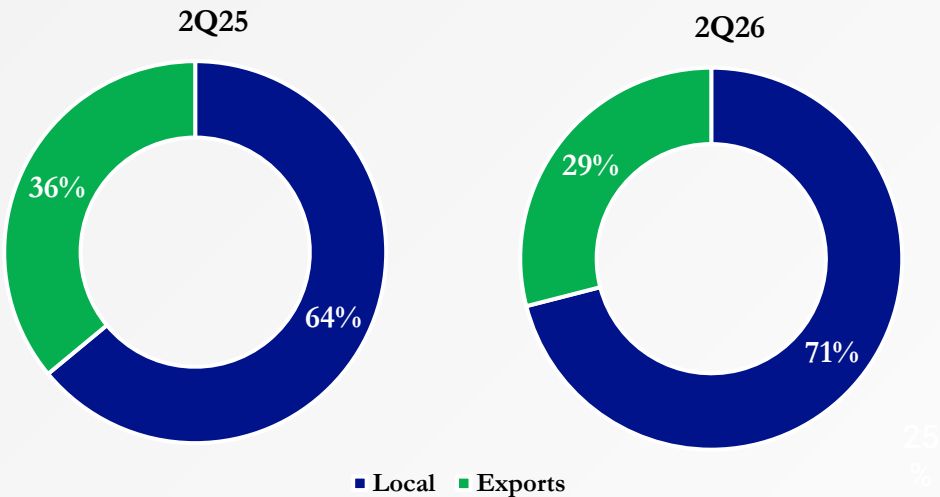
Total Sales Volumes (MM Tons)



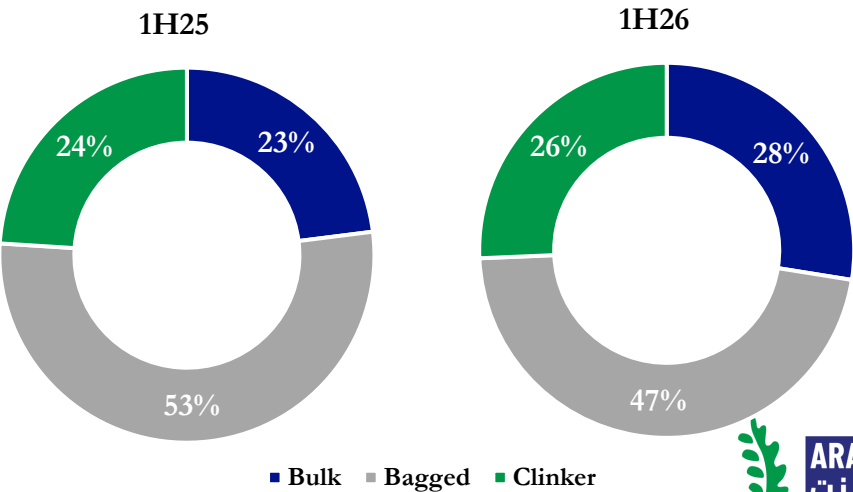
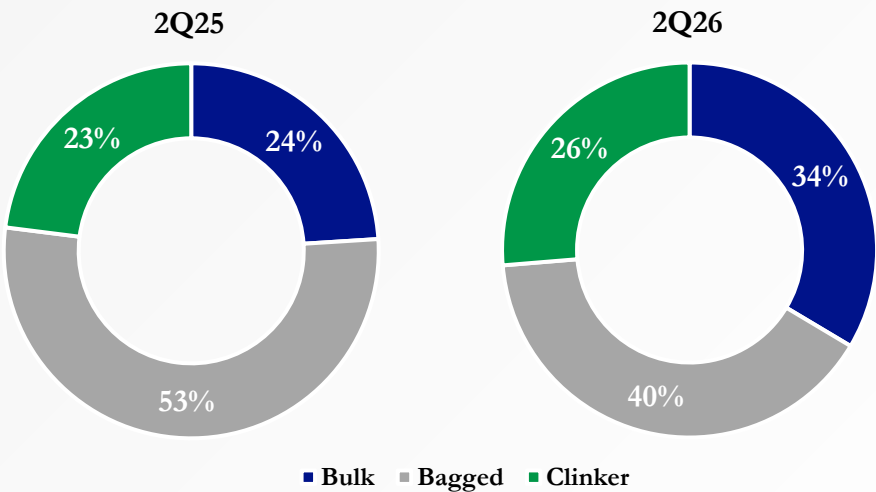
Sales Overview

Quantities Breakdown

Breakdown by Market

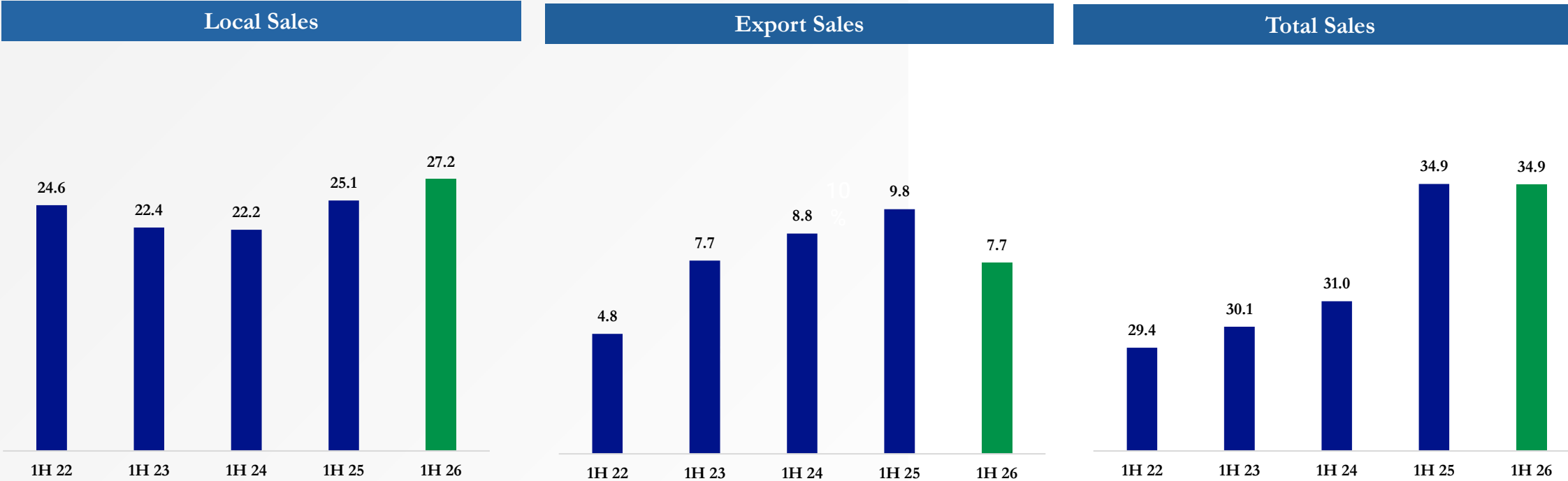


Breakdown by Type



Egyptian Cement Market Overview

Quantities Breakdown



Financial Statement

2Q2026 Income Statement

Amounts MN EGP	Q2 22	Q2 23	Q2 24	Q2 25	Q2 26
Revenue	1,041	1,451	1,973	2,920	3,051
COGS	791	1,187	1,570	1,636	1,772
Cash Gross profit	251	264	403	1,284	1,279
<i>GPM</i>	<i>24%</i>	<i>18%</i>	<i>20%</i>	<i>44%</i>	<i>42%</i>
SG&A Expenses	36	58	85	122	159
Other income		3	5	1	475
EBITDA	215	208	324	1,163	1,596
<i>EBITDA Margin</i>	<i>21%</i>	<i>14%</i>	<i>16%</i>	<i>40%</i>	<i>52%</i>
Provisions	45	3	2	3	22
Depreciation & Amortization	58	59	61	67	81
EBIT	112	146	261	1,093	1,493
<i>EBIT Margin</i>	<i>11%</i>	<i>10%</i>	<i>13%</i>	<i>37%</i>	<i>49%</i>
Foreign exchange	-13	-1	-23	-39	58
Interest Income	1	9	9	36	41
Finance cost, net	11	30	13	7	12
Net Profit Before Tax	88	124	237	1,084	1,579
NPBT Margin	8%	9%	12%	37%	52%
Deferred tax	-6	1	-55		
Income tax expense	42	26	7	278	357
Net Profit	53	98	189	806	1,222
<i>Net Profit Margin</i>	<i>5.1%</i>	<i>6.7%</i>	<i>9.6%</i>	<i>27.6%</i>	<i>40.0%</i>



Financial Statement

1H2026 Income Statement

Amounts MN EGP	1H 22	1H 23	1H 24	1H 25	1H 26
Revenue	2,062	3,138	3,882	5,446	6,008
COGS	1,522	2,353	2,889	3,184	3,346
Cash Gross profit	540	785	993	2,262	2,662
<i>GPM</i>	<i>26%</i>	<i>25%</i>	<i>26%</i>	<i>42%</i>	<i>44%</i>
SG&A Expenses	68	108	155	218	287
Other income	16	3	7	5	480
EBITDA	488	681	845	2,048	2,854
<i>EBITDA Margin</i>	<i>24%</i>	<i>22%</i>	<i>22%</i>	<i>38%</i>	<i>48%</i>
Provisions	91	6	5	6	28
Depreciation & Amortization	116	118	121	133	159
EBIT	280	557	719	1,910	2,668
<i>EBIT Margin</i>	<i>14%</i>	<i>18%</i>	<i>19%</i>	<i>35%</i>	<i>44%</i>
Foreign exchange	-64	-105	-267	-64	65
Interest Income	1	17	22	55	135
Finance cost, net	26	55	38	31	23
Net Profit Before Tax	191	415	438	1,870	2,844
NPBT Margin	9%	13%	11%	34%	47%
Deferred tax	-12	-23	-7		
Income tax expense	97	97	105	476	685
Net Profit	106	341	340	1,394	2,159
<i>Net Profit Margin</i>	<i>5.1%</i>	<i>10.9%</i>	<i>8.8%</i>	<i>25.6%</i>	<i>35.9%</i>



Financial Statement

Balance Sheet Statement

Amounts in MN EGP	1H22	1H23	1H24	1H25	1H26
Property plant and equipment, net	1,896	1,722	1,608	1,623	2,438
Projects under construction	3	4	11	766	897
Intangible assets	205	177	149	121	93
Right of use	15	15	9	3	
Investment in subsidiaries	48	48	30	30	18
Total Non-current Assets	2,168	1,966	1,808	2,542	3,447
Inventory	740	652	854	831	1,744
Trade Receivables	94	331	558	189	185
Debtors and other debit balances	229	238	251	684	1,773
Due from related parties	17	13	15	20	58
Cash and bank balances	258	523	586	1,887	1,864
Total Current Assets	1,338	1,758	2,265	3,610	5,624
Total Assets	3,505	3,724	4,073	6,153	9,071
Provisions	95	65	55	50	110
Current tax liabilities	97	97	79	458	1,075
Trade and notes payables	1,038	1,063	1,038	661	680
Creditors and other credit balances	312	249	249	499	790
Due to related parties	2	2	8	21	5
Credit Facilities	117	199	276	95	253
Borrowings - short term portions	133	196		28	269
Lease Liability	11	8	10	4	
Total Current Liabilities	1,804	1,879	1,715	1,816	3,182
Paid up capital	757	757	757	757	750
Legal reserve	260	295	364	379	379
Net profit for the period	106	341	340	1,394	2,159
Retained earnings	48	99	609	1,137	1,458
Total Equity	1,172	1,492	2,070	3,667	4,746
Borrowings - long term portions	230	100		139	761
Deferred income tax liability	288	242	287	247	281
Lease Liability	6	8	1	2	
Notes Payable	6	3	1	282	100
Total Non-Current Liabilities	530	352	288	670	1,142
Total Equity and Liabilities	3,505	3,724	4,073	6,153	9,071

Financial Statement

Cash Flow Statement

Amounts in MN EGP	1H22	1H23	1H24	1H25	1H26
Net profit before tax	191	415	438	1,870	2,844
Interest income	-1	-17	-22	-55	-135
Finance Cost	26	55	38	31	23
Depreciation expense	101	102	105	117	143
Amortization of intangible assets	14	14	14	14	14
Amortization of right of use assets	3	3	4	2	1
Foreign exchange (gain)/losses differences	30	34	2		-121
Provision	91	6	5	5	28
Changes in working capital	455	611	582	1,983	2,329
Debtors and other debit balances	-113	-32	-30	-133	-887
Change in inventory	-377	-37	122	14	-698
Trade payables and other credit balances	518	199	-29	26	128
Due from related parties	1	-1	-7	-15	-37
Increase/ Decrease in trade receivables	-103	-283	-373	-82	19
Provision Used				-11	
Due to related parties	-9		3	16	-13
Income Tax Paid	-19	-188	-229	-336	-619
Interest Paid	-25	-54	-38	-30	-23
Net cash from operating activities	329	215	1	1,430	667
Interest income	1	17	22	55	135
Purchase of property, plant and equipment	-3	-14	-56	-97	-93
Additions in projects under construction			-10	-59	-506
Net cash flows used in investing activities	-2	3	-44	-101	-463
Payments of borrowings	-55	-79		22	118
Dividends paid	-7	-250	-99	-600	-2,002
Payment of finance lease liability	-1	-3	-2	-1	-1
Proceeds from credit facility	-124	-161	186	-520	153
Net cash flows from financing activities	-186	-493	84	-1,099	-1,732
Net increase (decrease) in cash and cash equivalents	141	-275	42	230	-1,529
Cash and cash equivalents at beginning of the year	117	798	545	1,656	3,394
Cash and cash equivalents at end of the period	258	523	586	1,887	1,864

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THANK YOU!



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