Arabian Cement

9M2026 Investor Presentation



ARABIAN CEMENT
العربية للأسمنت

9M2026 Highlights

3,452 K

Tons of Sales

41%

Cash Gross Profit Margin

42%

EBITDA Margin

11%

Increase in Rev/ton to 2,790 EGP

31%

Net Profit Margin

87%

Clinker Utilization



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Financial Highlights

Financial KPI	Unit	3Q2026	3Q2025	Y-o-Y Variance	9M2026	9M2025	Y-o-Y Variance
Local Revenues	MM EGP	2,604	2,170	20%	7,271	6,072	20%
Export Revenues	MM EGP	1,019	1,095	-7%	2,360	2,639	-11%
Total Revenues	MM EGP	3,623	3,265	11%	9,631	8,711	11%
Rev/Ton	EGP	2,755	2,702	2%	2,790	2,509	11%
Cash Cost	MM EGP	2,306	1,691	36%	5,652	4,875	16%
Cash Cost/Ton	EGP	1,753	1,399	25%	1,637	1,404	17%
Cash Gross Profit	MM EGP	1,317	1,574	-16%	3,979	3,836	4%
Cash Gross Profit Margin	PCT	36%	48%	-12%	41%	44%	-3%
Other Income	MM EGP	11	12	-4%	491	16	2895%
EBITDA	MM EGP	1,173	1,449	-19%	4,027	3,496	15%
EBITDA/Ton	EGP	892	1,199	-26%	1,167	1,007	16%
EBITDA Margin	PCT	32%	44%	-12%	42%	40%	2%
COGS/Sales	PCT	64%	52%	12%	59%	56%	5%
SG&A	MM EGP	156	137	13%	443	356	25%
SG&A/Sales	PCT	4.3%	4.2%	0%	4.6%	4.1%	1%
FX Gain/Loss	MM EGP	-4	-1	392%	61	-64	-194%
Depreciation & Amortization	MM EGP	66	72	-8%	225	204	10%
Net Profit	MM EGP	861	1,115	-23%	3,021	2,509	20%
Net Profit Margin	PCT	24%	34%	-10%	31%	29%	3%

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Performance Highlights

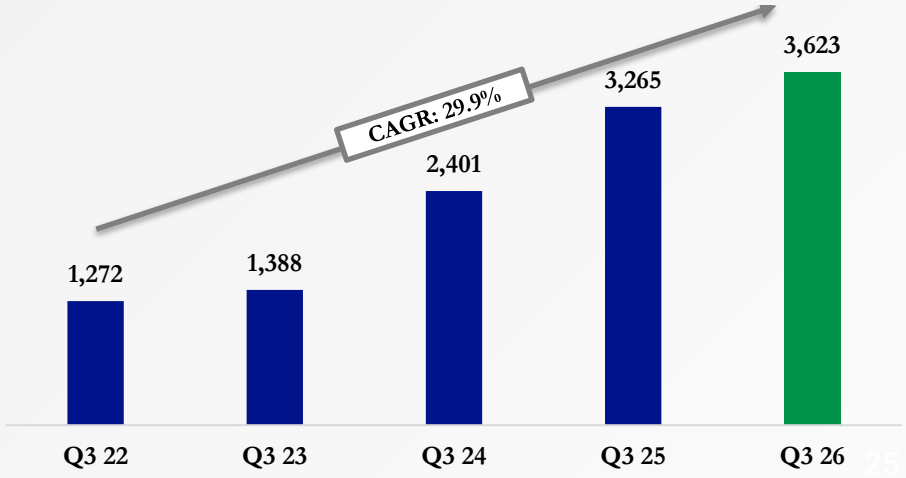
ACC Sales volumes	Unit	3Q2026	3Q2025	Variance %	9M2026	9M2025	Variance %
Local Sales Volume	K Tons	905.3	677.4	34%	2,502.1	2,143.4	17%
Cement Exports Volume	K Tons	163.1	196.2	-17%	434.5	443.6	-2%
Clinker Export volume	K Tons	246.6	334.8	-26%	515.9	884.3	-42%
ACC Total Volumes	K Tons	1,315.0	1,208.4	9%	3,452.4	3,471.4	-1%
Total Export	K Tons	409.7	531.0	-23%	950.4	1,328.0	-28%

ACC Production Indicators	Unit	3Q2026	3Q2025	Variance %	9M2026	9M2025	Variance %
Clinker Production	K Tons	829.2	1,079.3	-23%	2,726.1	2,834.0	-4%
Clinker Utilization Rate	PCT	79%	98%	-20%	87%	90%	-3%
Cement Production	K Tons	933.6	852.5	10%	2,534.7	2,588.2	-2%

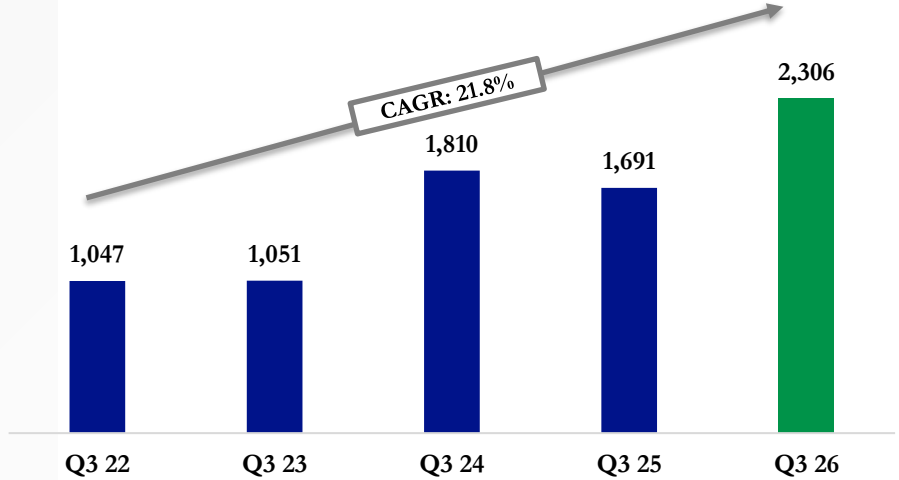
Market Overview	Unit	3Q2026	3Q2025	Variance %	9M2026	9M2025	Variance %
Cement Domestic Sales	K Tons	15,017.8	14,180.5	6%	42,259.9	39,289.1	8%
Clinker Export Sales	K Tons	1,852.1	1,727.4	7%	4,824.0	5,991.8	-19%
Cement Export Sales	K Tons	3,091.7	2,988.8	3%	7,783.9	8,536.9	-9%
Total Export Sales	K Tons	4,943.8	4,716.2	5%	12,607.9	14,528.7	-13%

3Q2026 Highlights

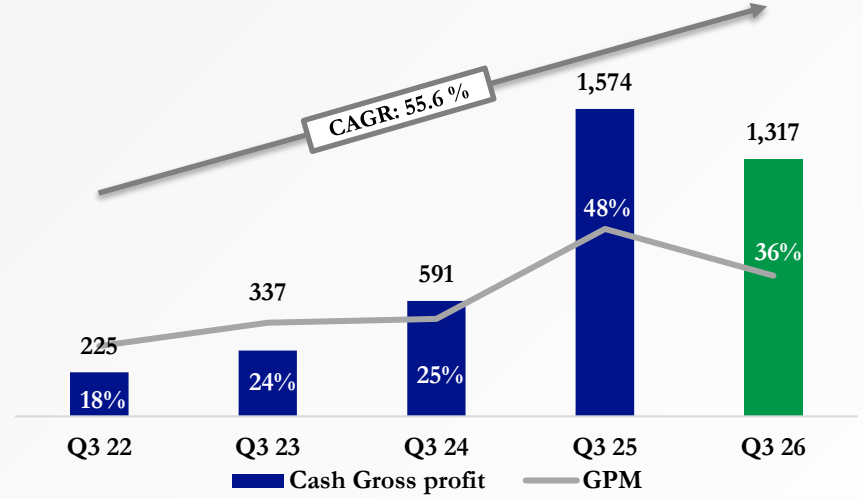
Revenue (MM EGP)



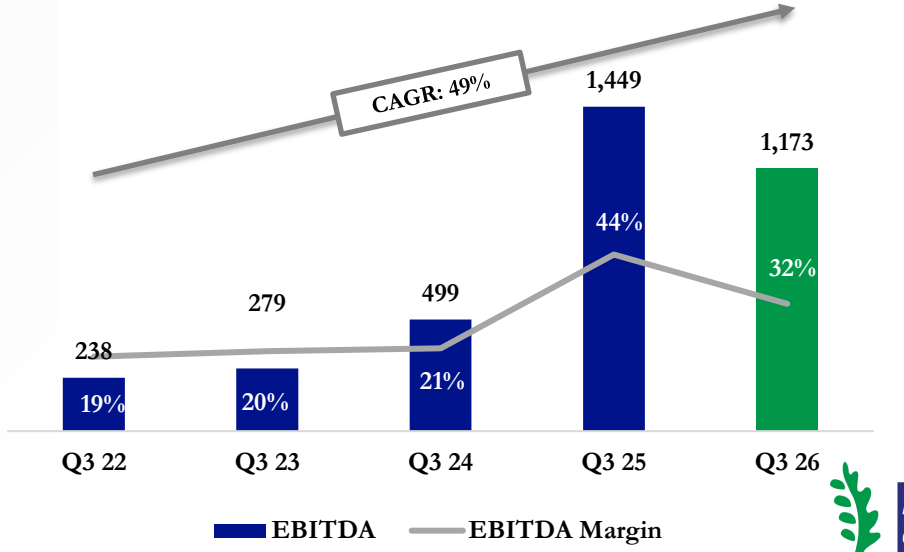
Cash Cost (MM EGP)



Cash Gross Profit (MM EGP)



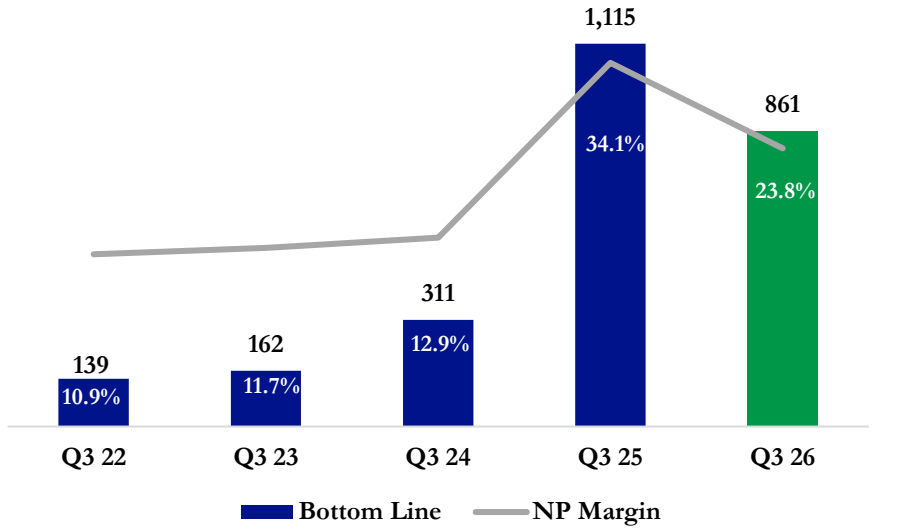
EBITDA (MM EGP)



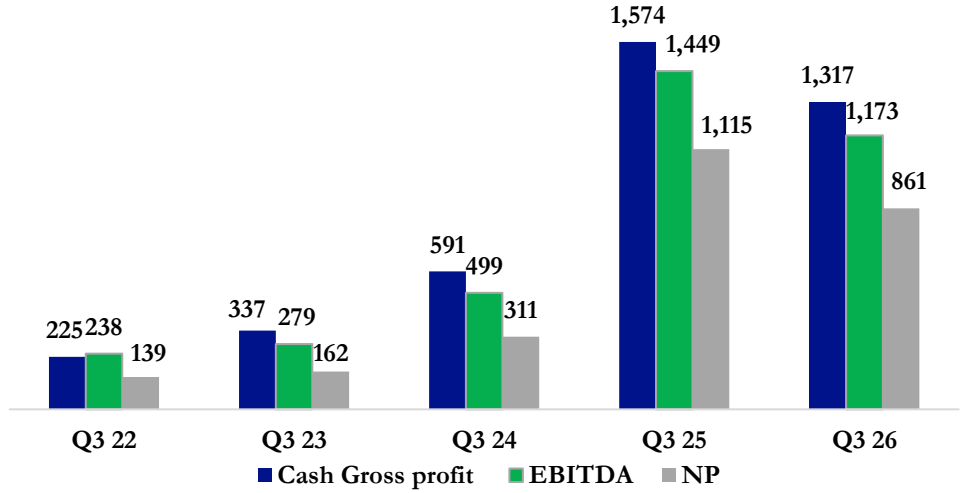
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3Q2026 Highlights

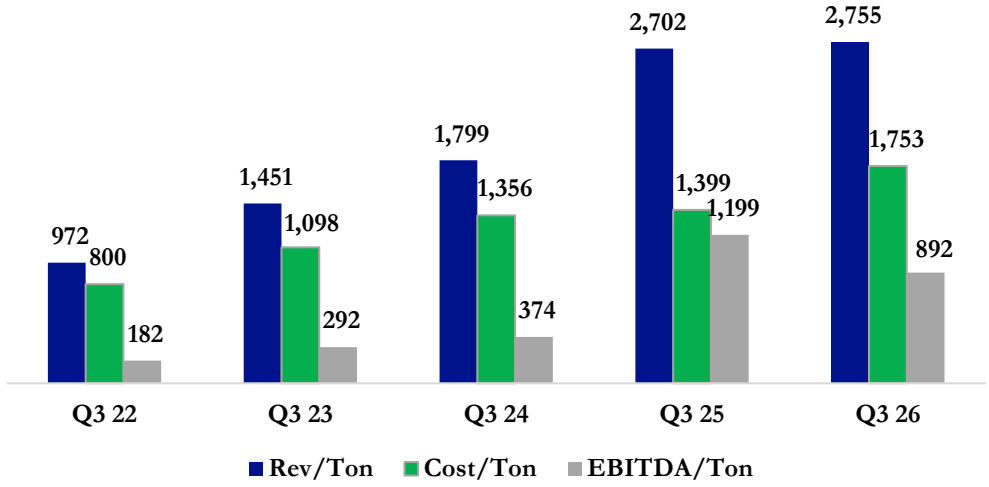
Net Profit (MM EGP)



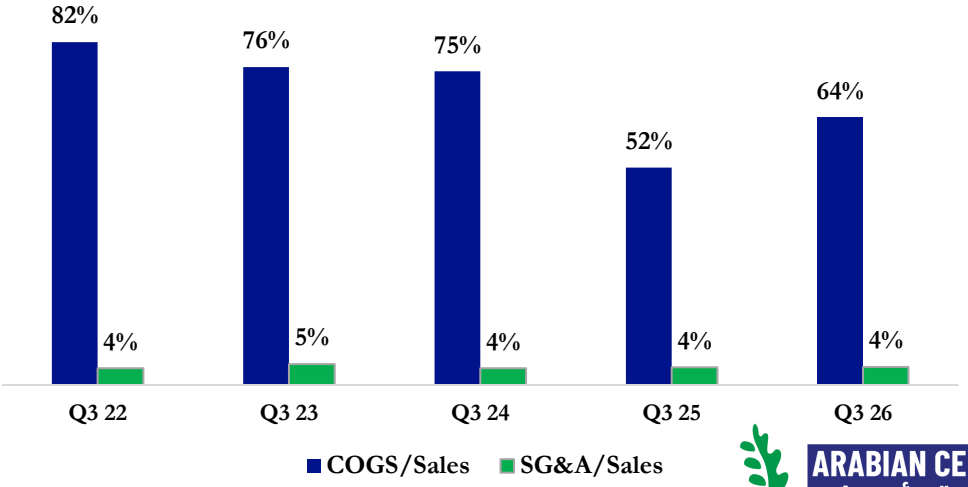
GP, EBITDA & Net Profit (MM EGP)



Revenues, COGS, and EBITDA (EGP/Ton)



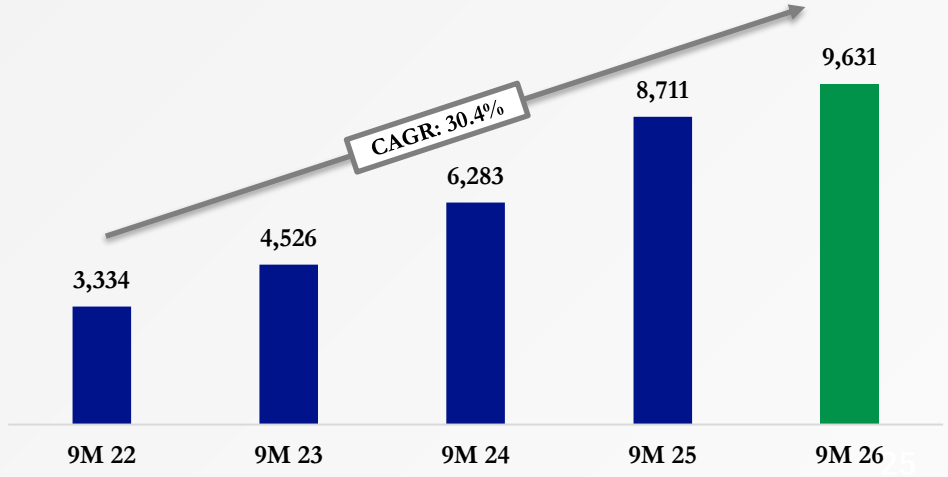
Efficiency



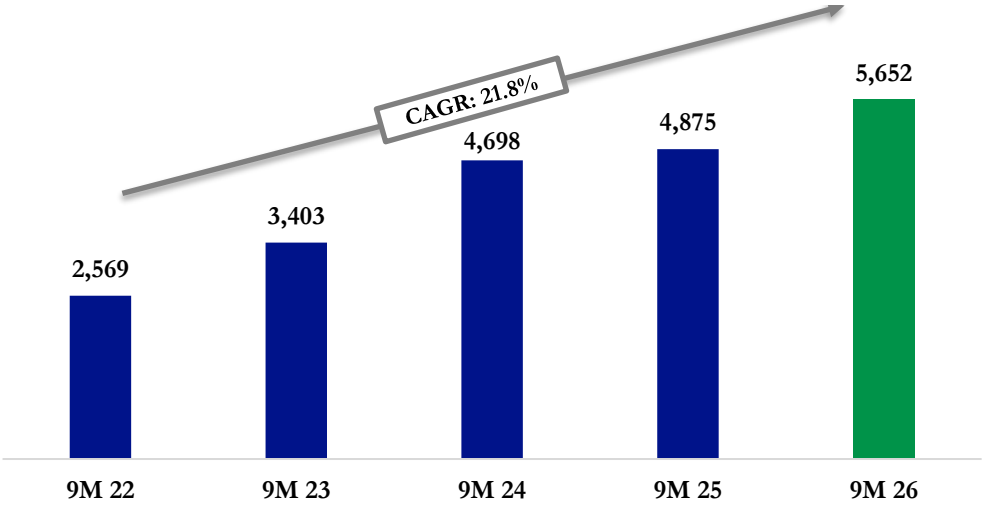
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9M2026 Highlights

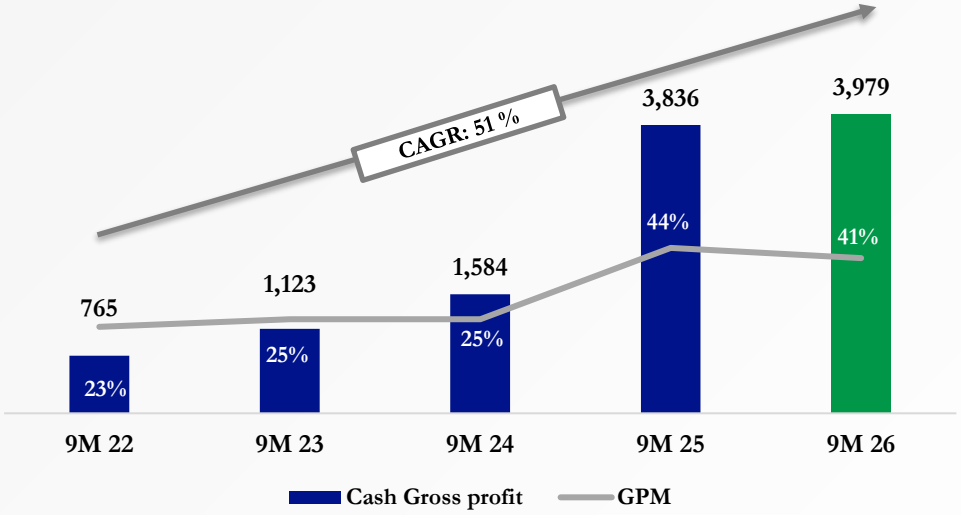
Revenue (MM EGP)



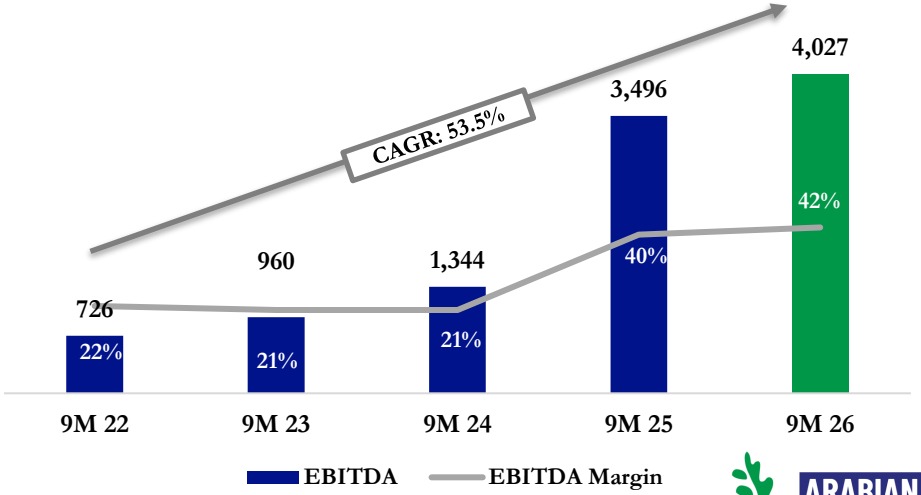
Cash Cost (MM EGP)



Cash Gross Profit (MM EGP)



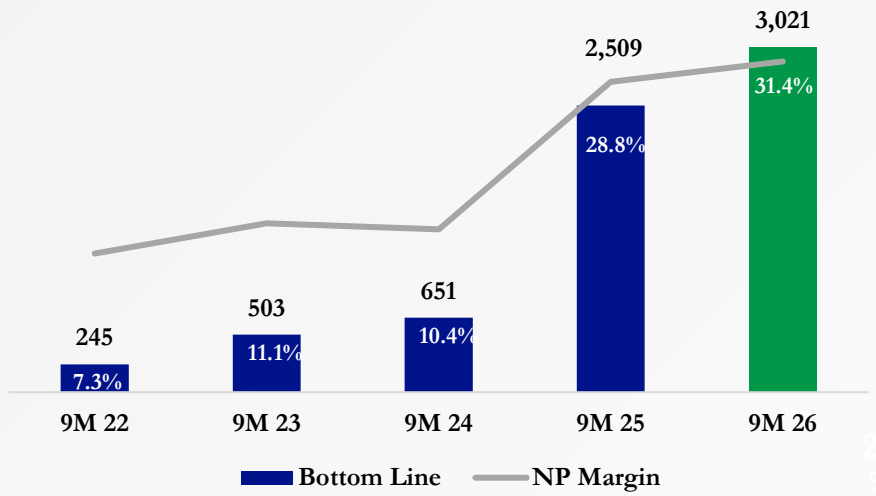
EBITDA (MM EGP)



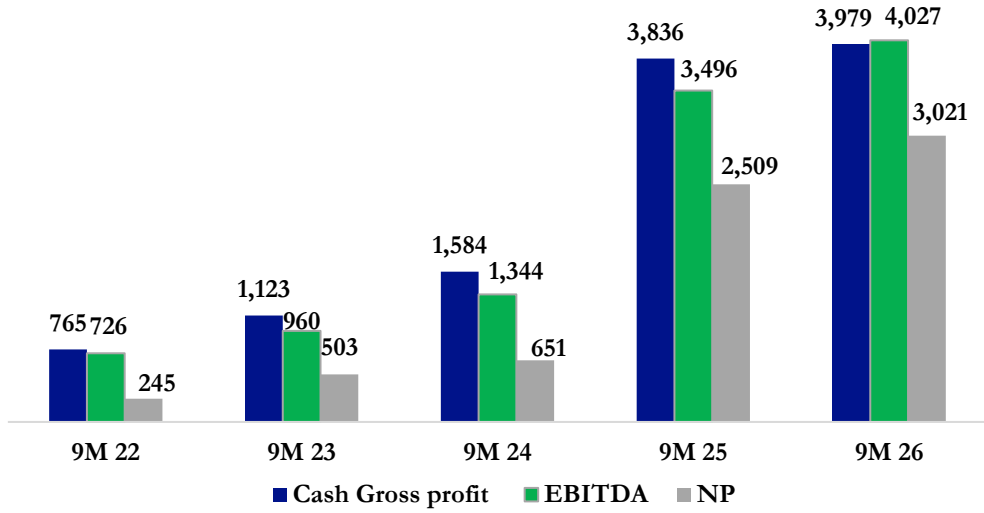
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9M2026 Highlights

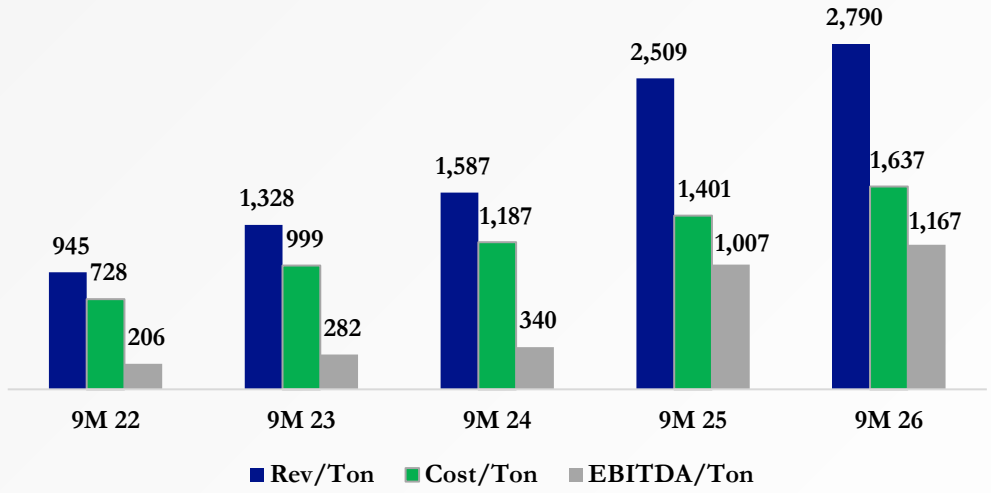
Net Profit (MM EGP)



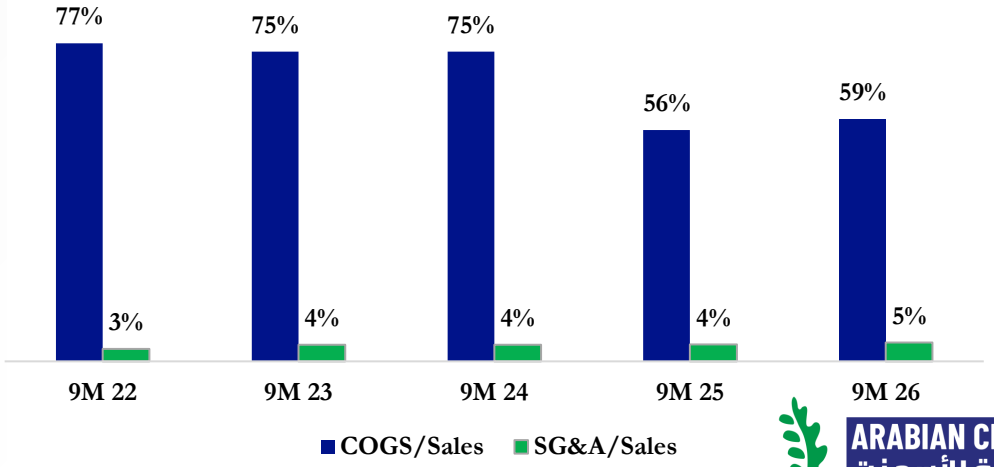
GP, EBITDA & Net Profit (MM EGP)



Revenues, COGS, and EBITDA (EGP/Ton)



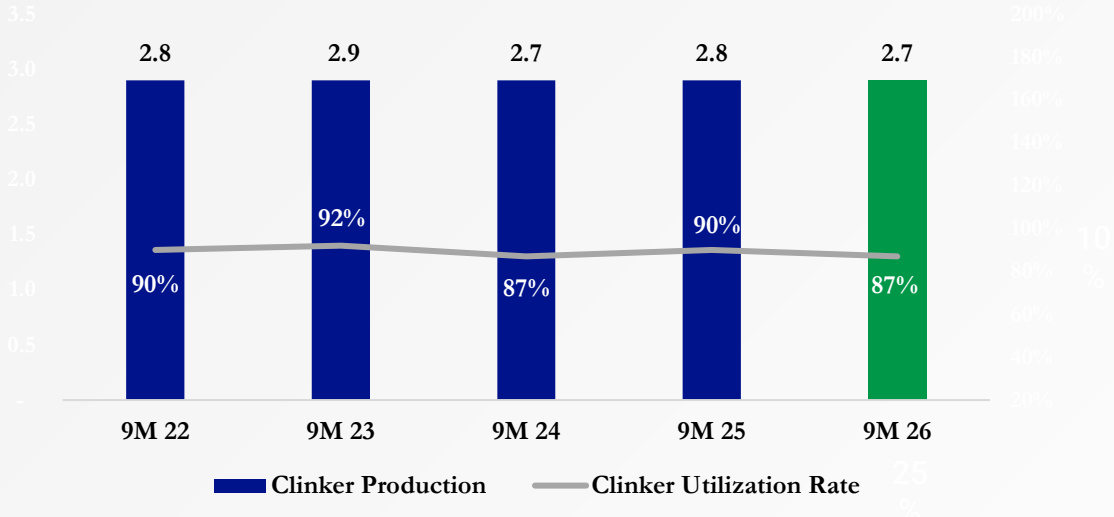
Efficiency



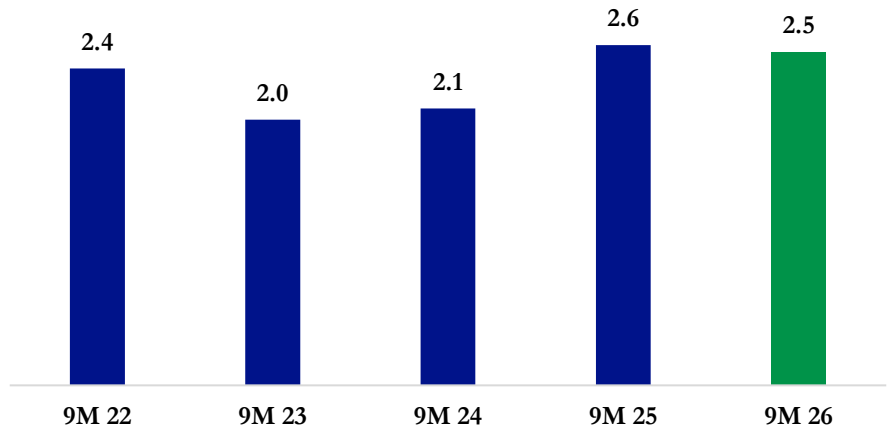
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ACC Performance

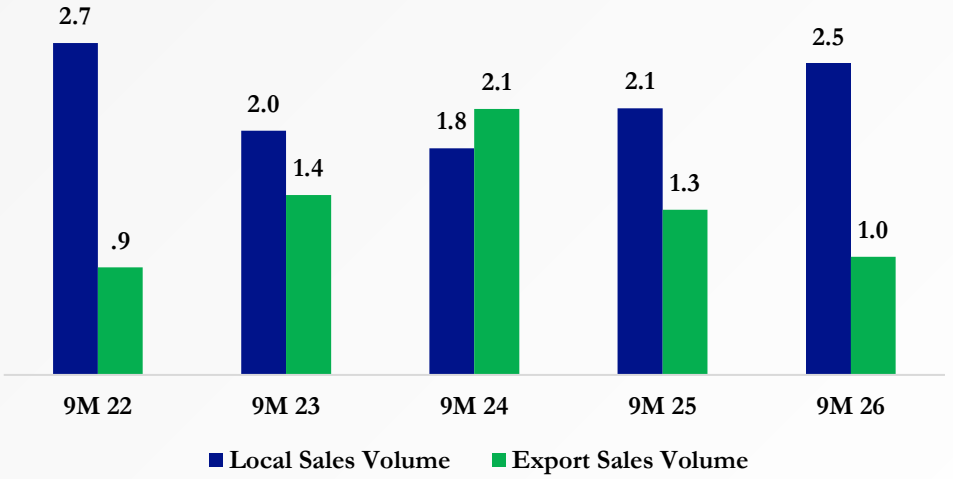
Clinker Production (MM Tons) and Utilization Rates



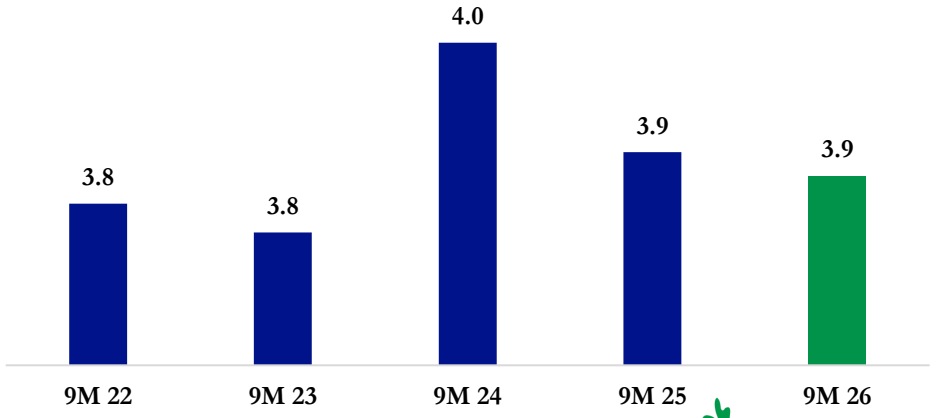
Cement Production (MM Tons)



Local and Export Sales Volumes (MM Tons)



Total Sales Volumes (MM Tons)

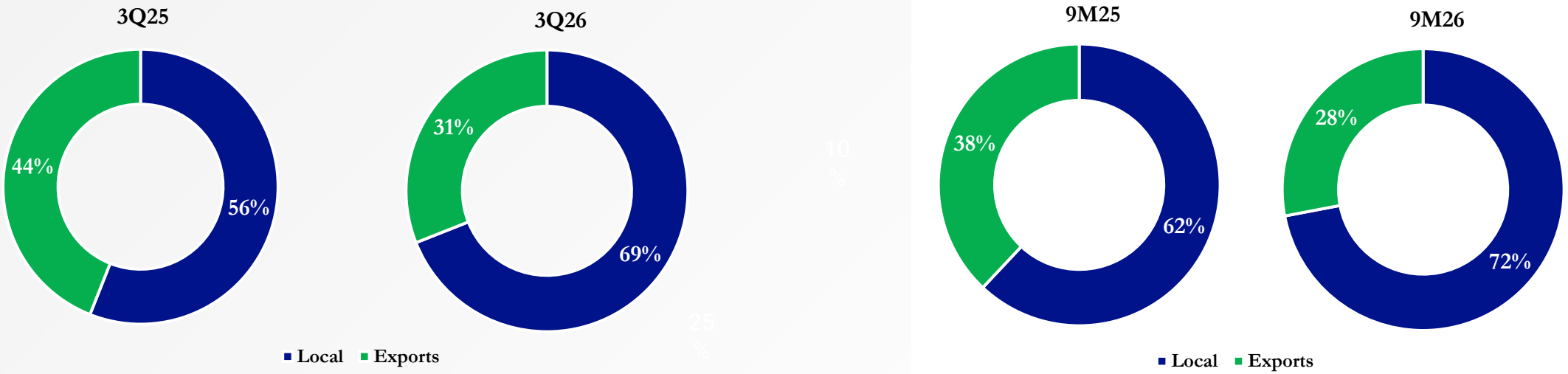


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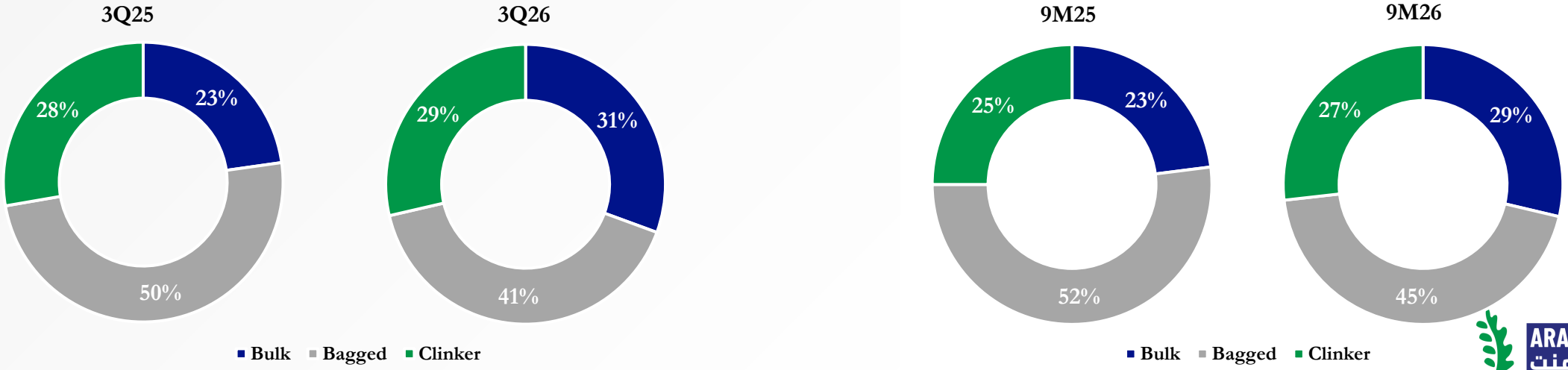
Sales Overview

Quantities Breakdown

Breakdown by Market



Breakdown by Type

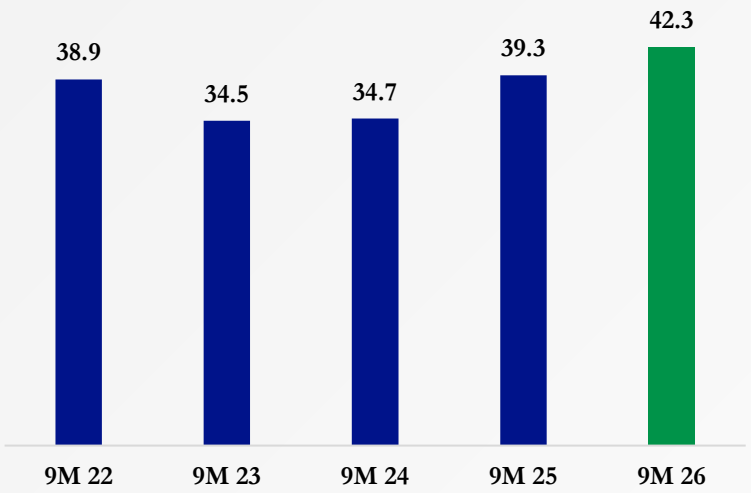


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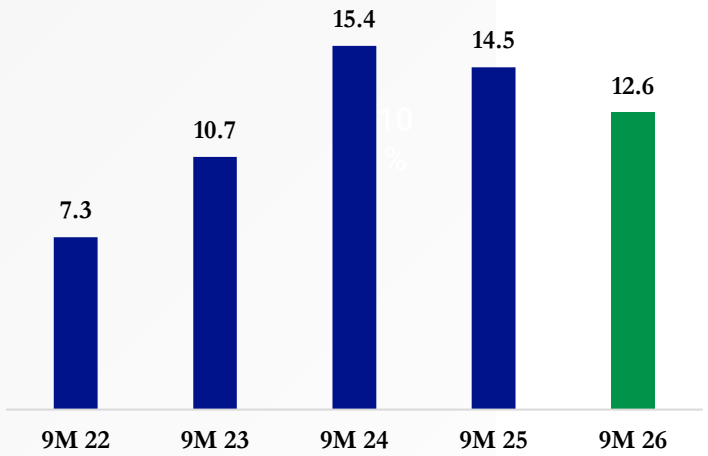
Egyptian Cement Market Overview

Quantities Breakdown

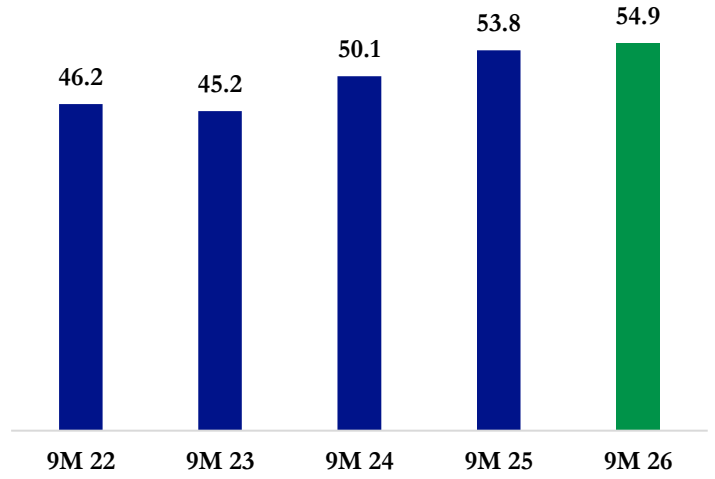
Local Sales



Export Sales



Total Sales



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Financial Statement

3Q2026 Income Statement

Amounts MN EGP	Q3 22	Q3 23	Q3 24	Q3 25	Q3 26
Revenue	1,272	1,388	2,401	3,265	3,623
COGS	1,047	1,051	1,810	1,691	2,306
Cash Gross profit	**225**	**337**	**591**	**1,574**	**1,317**
GPM	*18%*	*24%*	*25%*	*48%*	*36%*
SG&A Expenses	46	66	97	137	156
Other income	59	8	5	12	11
EBITDA	**238**	**279**	**499**	**1,449**	**1,173**
EBITDA Margin	*19%*	*20%*	*21%*	*44%*	*32%*
Provisions		3	2	3	31
Depreciation & Amortization	59	60	62	72	66
EBIT	**179**	**216**	**435**	**1,374**	**1,076**
EBIT Margin	*14%*	*16%*	*18%*	*42%*	*30%*
Foreign exchange	-18		-21	-1	-4
Interest Income	2	5	9	74	53
Finance cost, net	14	18	24	17	20
Net Profit Before Tax	**149**	**203**	**399**	**1,430**	**1,106**
NPBT Margin	12%	15%	17%	44%	31%
Deferred tax	12	3	-17		
Income tax expense	-1	38	105	315	245
Net Profit	**139**	**162**	**311**	**1,115**	**861**
Net Profit Margin	***10.9%***	***11.7%***	***12.9%***	***34.1%***	***23.8%***

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Financial Statement

9M2026 Income Statement

Amounts MN EGP	9M 22	9M 23	9M 24	9M 25	9M 26
Revenue	3,334	4,526	6,283	8,711	9,631
COGS	2,569	3,403	4,698	4,875	5,652
Cash Gross profit	**765**	**1,123**	**1,584**	**3,836**	**3,979**
GPM	*23%*	*25%*	*25%*	*44%*	*41%*
SG&A Expenses	114	174	252	356	443
Other income	75	11	12	16	491
EBITDA	**726**	**960**	**1,344**	**3,496**	**4,027**
EBITDA Margin	*22%*	*21%*	*21%*	*40%*	*42%*
Provisions	91	9	7	9	58
Depreciation & Amortization	175	178	183	204	225
EBIT	**459**	**773**	**1,154**	**3,283**	**3,744**
EBIT Margin	*14%*	*17%*	*18%*	*38%*	*39%*
Foreign exchange	-82	-105	-288	-64	61
Interest Income	2	23	30	129	189
Finance cost, net	39	73	61	48	43
Net Profit Before Tax	**340**	**618**	**837**	**3,299**	**3,950**
NPBT Margin	10%	14%	13%	38%	41%
Deferred tax		-19	-24		
Income tax expense	95	134	209	791	930
Net Profit	**245**	**503**	**651**	**2,509**	**3,021**
Net Profit Margin	***7.3%***	***11.1%***	***10.4%***	***28.8%***	***31.4%***

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Financial Statement

Balance Sheet Statement

Amounts in MN EGP	9M22	9M23	9M24	9M25	9M26
Property plant and equipment, net	1,856	1,688	1,574	2,382	2,566
Projects under construction	4	1	71	139	868
Intangible assets	198	170	142	114	86
Right of use	13	15	7	1	
Investment in subsidiaries	48	48	30	30	18
Total Non-current Assets	**2,119**	**1,922**	**1,825**	**2,667**	**3,538**
Inventory	650	788	756	1,219	1,714
Trade Receivables	290	130	270	236	145
Debtors and other debit balances	430	183	426	530	1,406
Due from related parties	18	10	15	30	55
Cash and bank balances	233	280	1,040	2,996	3,606
Total Current Assets	**1,620**	**1,391**	**2,507**	**5,012**	**6,927**
Total Assets	**3,740**	**3,313**	**4,332**	**7,679**	**10,465**
Provisions	53	46	57	53	140
Current tax liabilities	125	134	184	758	1,327
Trade and notes payables	1,098	874	668	671	700
Creditors and other credit balances	185	240	255	450	734
Due to related parties		5	10	24	
Credit Facilities	341	95	461	71	34
Borrowings - short term portions	139		5	67	315
Lease Liability	10	9	10	2	
Total Current Liabilities	**1,951**	**1,404**	**1,651**	**2,095**	**3,252**
Paid up capital	757	757	757	757	750
Treasury shares				-143	
Legal reserve	260	295	364	379	379
Net profit for the period		341	651	1,115	3,021
Retained earnings	293	261	608	2,531	1,458
Total Equity	**1,311**	**1,654**	**2,380**	**4,638**	**5,607**
Borrowings - long term portions	197		32	683	1,233
Deferred income tax liability	270	245	269	262	274
Lease Liability	6	2			
Notes Payable	5	8			99
Total Non-Current Liabilities	**478**	**255**	**301**	**946**	**1,606**
Total Equity and Liabilities	**3,740**	**3,313**	**4,332**	**7,679**	**10,465**

Financial Statement

Cash Flow Statement

Amounts in MN EGP	9M22	9M23	9M24	9M25	9M26
Net profit before tax	340	618	837	3,299	3,950
Interest income	-2	-23	-30	-129	-189
Finance Cost	39	73	61	48	43
Depreciation expense	152	154	159	181	217
Amortization of intangible assets	21	21	21	21	21
Amortization of right of use assets	4	5	5	2	1
Foreign exchange (gain)/losses differences	33		2		58
Export subsidy income					-468
Provision	91	9	7	9	58
Changes in working capital	679	856	1,061	3,431	3,693
Debtors and other debit balances	-291	23	-205	21	-520
Change in inventory	-287	-173	221	-375	-669
Trade payables and other credit balances	450	-22	-395	-295	92
Due from related parties		2	-6	-25	-34
Increase/ Decrease in trade receivables	-278	-81	-84	-130	59
Due to related parties	-73	3	5	19	-18
Income Tax Paid	-42	-188	-229	-336	-619
Export subsidy received					468
Interest Paid	-38	-72	-61	-48	-43
Net cash from operating activities	119	349	306	2,251	2,408
Interest income	2	23	32	129	189
Payment of treasury shares				-143	
Purchase of property, plant and equipment	-14	-29	-78	-139	-142
Additions in projects under construction			-70	-214	-629
Net cash flows used in investing activities	-12	-6	-116	-367	-583
Payments of borrowings	-84	-341	36	605	456
Dividends paid	-7	-250	-99	-600	-2,002
Payment of finance lease liability	-1	-4	-3	-3	-1
Proceeds from credit facility	101	-266	371	-544	-66
Net cash flows from financing activities	8	-861	305	-543	-1,613
Net increase (decrease) in cash and cash equivalents	116	-518	495	1,340	212
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	233	280	1,040	2,996	3,606

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THANK YOU!

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