

Communication financière

MAGHREB STEEL

ETATS FINANCIERS SOCIAUX AU 31 DÉCEMBRE 2025

BILAN ACTIF

Table of the Balance Sheet (Bilan Actif) showing assets as of December 31, 2025. It is divided into sections: Immobilisations en non-valeur(s), Immobilisations incorporelles (I), Immobilisations corporelles (C), Immobilisations financières (F), and Titres et valeurs de placement (H). The table compares the current exercise with the previous one, showing both absolute values and percentage variations.

BILAN PASSIF

Table of the Balance Sheet (Bilan Passif) showing liabilities and equity as of December 31, 2025. It is divided into sections: Capitaux propres (A), Capitaux propres assimilés (B), Dettes de financement (C), Provisions durables pour risque et charges (D), and Ecarts du conversion-passif (E). The table compares the current exercise with the previous one, showing both absolute values and percentage variations.

COMPTE DE PRODUITS ET CHARGES

Table of the Profit and Loss Statement (Compte de Produits et Charges) for the period from January 1 to December 31, 2025. It details various categories of products and charges, including exploitation, financial, and non-current items. The table compares the current exercise with the previous one, showing both absolute values and percentage variations.

RAPPORT GENERAL DES COMMISSAIRES AUX COMPTES EXERCICE DU 1ER JANVIER AU 31 DÉCEMBRE 2025

Audit report by the statutory auditors, Forvis Mazars and PricewaterhouseCoopers (Grant Thornton). The report includes an introduction, a confirmation of the audit, a description of the audit, and a conclusion. It also includes a table of the audited financial statements and a section on the responsibilities of the auditors and the management.

Communication financière

MAGHREB STEEL

ETATS FINANCIERS CONSOLIDES AU 31 DÉCEMBRE 2025

BILAN ACTIF

Table of consolidated assets (Bilan Actif) for Maghreb Steel SA as of 31/12/2025. Columns include Exercise clos le 31/12/2025 (BRUT, Amortissements et provisions, NET) and Exercice précédent (31/12/2024). Rows are categorized into Immobilisations non courantes (non-current assets), Immobilisations courantes (current assets), and Titres et valeurs de placement (securities and investments).

BILAN PASSIF

Table of consolidated liabilities and equity (Bilan Passif) for Maghreb Steel SA as of 31/12/2025. Columns include Exercise clos le 31/12/2025 (PASSIF, NET) and Exercice précédent (31/12/2024). Rows include Capital propre (equity), Dettes financières (financial liabilities), and Dettes du passif circulant (current liabilities).

COMPTE DE PRODUITS ET CHARGES

Table of consolidated income statement (Compte de Produits et Charges) for Maghreb Steel SA as of 31/12/2025. Columns include Exercice clos le 31/12/2025 (Produits et charges, 1+2) and Exercice précédent (31/12/2024). Rows cover Exploitation (operations), Finances (finance), and Résultat (result).

RAPPORT GENERAL DES COMMISSAIRES AUX COMPTES  
EXERCICE DU 1ER JANVIER AU 31 DÉCEMBRE 2025

Report of the General Auditors (Rapport Général des Commissaires aux Comptes) for the period from January 1st to December 31st, 2025. Includes the title page with logos of Forvis Mazars and Grant Thornton, and the beginning of the audit report text.

PERIMETRE DE CONSOLIDATION

Table of consolidation perimeter (Périmètre de Consolidation) showing the percentage of control and the consolidation method for Maghreb Steel SA and its subsidiaries.