AGH HOLDING

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Integrated Capabilities. Sustainable Value.

AGH Holding is a diversified group with 100% ownership of four specialized subsidiaries, delivering project-driven solutions across specialty chemicals, international trading, technology systems, and energy solutions.

1 Corporate Overview

- Parent holding company with centralized governance
- 100% owned subsidiaries with specialized capabilities
- Shared services model for control, efficiency, and scalability

2 Group Structure & Ownership

AGH HOLDING (MOTHER COMPANY)

100%	100%	100%	100%
PST CHEMICAL — PST Chemical Co. Ltd.	KARESTAN — Karestan Co. Ltd.	BINARY SOLUTIONS — BinarySolutions Co.	AI ENERGY — AI Energy Co.

3 Our Companies – Centers of Excellence

PST CHEMICAL

PST Chemical Co. Ltd.

- Specialty chemicals portfolio
- Global sourcing & quality control
- Supply chain support for industrial clients

KARESTAN

Karestan Co. Ltd.

- International trading & sourcing
- Cross-border procurement support
- Legacy supplier network

BINARY SOLUTIONS

BinarySolutions Co.

- Systems integration & digital solutions
- Process automation & reporting
- AI and workflow enablement

AI ENERGY

AI Energy Co.

- Energy & power solutions
- Technical evaluation & engineering support
- Power quality, reliability & lifecycle services

4 Operating Model

Centralized Shared Services at AGH Holding Level

- Finance & Accounting
- Legal, Contracts & Claims
- Compliance & Due Diligence
- Procurement Governance
- IT & Document Control
- HR & Administration

5 Group Strengths

- Integrated Capabilities
- Global Network
- Strong Governance
- Operational Discipline

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AGH HOLDING
Group Resume & Corporate Introduction

Five-Company Group | 100% Owned Subsidiaries | Multi-Industry Operations

1. Executive Summary

AGH Holding is a privately held group operating through a parent holding company and four fully owned subsidiaries. The Group delivers project-driven solutions across specialty chemicals, international trading, technology systems, and energy/industrial solutions. With a unified governance framework and centralized shared services, AGH Holding ensures consistent execution quality, robust controls, and scalable delivery.

2. Ownership & Group Structure (100% Owned Subsidiaries)

AGH Holding (Mother Company) owns 100% of the shares of each subsidiary, enabling unified strategy, consolidated financial control, and clear accountability.

• PST Chemical Co. Ltd. – Specialty chemicals and industrial supply / trading (est. 2013)

• Karestan Co. Ltd. – International trading platform and legacy operations (est. 1986)

• BinarySolutions Co. – Technology & systems solutions (est. 2020)

• AI Energy Co. – Energy & industrial solutions (est. 2022)

3. Governance Framework

AGH Holding applies a structured governance model designed to support professional execution, risk control, and audit readiness:

• Group Board (Holding level): approves strategy, annual budgets, major contracts, financing decisions, and group-wide policies.

• Subsidiary Management: each entity operates with dedicated management responsible for delivery and performance within its scope.

• Delegation of Authority (DoA): defined signing limits, approval gates, and dual-approval controls for contracts, procurement, and payments.

4. Operating Model: Centralized Shared Services

To enhance efficiency and standardization, the Holding maintains a Shared Services Center (SSC) supporting all subsidiaries. This model reduces duplicated overhead, strengthens controls, and ensures consistent documentation and delivery practices.

• Finance & Accounting: consolidated reporting, project/job costing, cash management, FX exposure monitoring.

• Legal & Contracts: standardized templates, risk clause library, change-control and claims governance.

• Compliance & Due Diligence: vendor/customer qualification, procurement integrity controls, record retention.

• Procurement Governance: approved vendor lists, RFQ/bid leveling, incoterms and logistics documentation standards.

• IT & Document Control: secure corporate systems, access control, versioning, and centralized document repository.

• HR & Administration: staffing support, onboarding standards, and performance management processes.

5. Centers of Excellence

Each subsidiary operates as a Center of Excellence to prevent overlap and accelerate execution:

PST Chemical Co. Ltd.

• Specialty chemicals portfolio and sourcing management.

• Supplier qualification and quality documentation (COA/MSDS/traceability where applicable).

• Supply-chain execution for chemical lines and industrial customers.

Selected project exposure includes cooperation with international chemical suppliers such as BASF, Bayer, Covestro, Evonik, and 3M (project-based involvement).

Karestan Co. Ltd.

• International trading engine and cross-border sourcing network.

• Commercial negotiation support and trade documentation coordination.

• Legacy supplier relationships supporting multi-industry procurement.

Selected project exposure includes cooperation with international telecommunications vendors and partners such as RFS, Alcatel, Italtel, Calzavara, and Fujitsu Siemens (project-based involvement).

BinarySolutions Co.

• Technology enablement for the Group (workflow tools, dashboards, reporting).

• Systems integration support and documentation automation.

• Digital platforms that improve operational efficiency and visibility.

BinarySolutions’ engineering teams have contributed to technology and AI-related projects for major Iranian organizations, including banking and petrochemical clients (project-based involvement).

AI Energy Co.

- Energy and industrial solution support (engineering coordination and technical evaluation).
- Project readiness, acceptance planning, and reliability frameworks (where applicable).
- Support for power-quality and lifecycle optimization initiatives.

6. Intercompany Governance Documents (Recommended)

To ensure bankability, transparency, and operational clarity, AGH Holding formalizes internal transactions through:

- Intercompany Services Agreement (Holding → subsidiaries): scope, SLAs, cost allocation, confidentiality, liability limits.
- Intercompany Back-to-Back Delivery Agreement: responsibility split when one entity contracts and another delivers.
- Brand & IP License Policy: controlled brand usage and ownership of templates/knowledge assets.
- Group Compliance Policy: anti-bribery, procurement integrity, sanctions/dual-use screening (as applicable), record retention.
- Transfer Pricing / Cost Allocation Policy: clear rules for internal charging and profit allocation.

7. Financial & Reporting Structure

The Group maintains separate legal and financial records per subsidiary, supported by consolidated reporting at Holding level. Standard monthly management reporting includes subsidiary P&L, project margin tracking, cashflow forecasting, and receivables/payables aging.

8. Contact

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