EDITA FOOD INDUSTRIES (S.A.E.)
AND ITS SUBSIDIARIES

REVIEW REPORT AND
CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED
30 September 2026

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Review Report

To: The Board of Directors of Edita Food Industries Company (S.A.E)

Introduction

We have reviewed the accompanying condensed consolidated interim financial statements of Edita Food Industries (S.A.E) comprised of the condensed consolidated interim financial position as of September 30 ,2026, and the related condensed consolidated interim statements of profit or loss, comprehensive income, changes in equity and cash flows for the Nine-months then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of these condensed consolidated interim financial statements in accordance with the Egyptian Accounting Standard No. 30. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the Egyptian Standards on Review Engagements No. 2410, "Review of Interim Financial Statements Performed by the Independent Auditor of the Entity". A review of condensed consolidated interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Egyptian Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on these condensed consolidated interim financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements do not present fairly, in all material respects the condensed consolidated interim financial position of Edita Food Industries (S.A.E) as of September 30 ,2026; and of its condensed consolidated interim financial performance and its condensed consolidated interim cash flows for the Nine-months then ended in accordance with Egyptian Accounting Standard No. 30 "Interim Financial Reporting".

Cairo, November 15, 2026

Kamel M. Saleh FCA
F.E.S.A.A. (R.A.A. 8510)

Saleh, Barsoum, Abdel Aziz & Co. Accountants & Auditors

EDITA FOOD INDUSTRIES (S.A.E) AND ITS SUBSIDIARIES
Condensed consolidated Interim Statement of Financial Position
As of 30 September 2026

	Note	30 September 2026 EGP	31 December 2025 EGP
Assets			
Non-current assets			
Property, plant and equipment and projects under constructions	3	6 254 061 129	5 473 026 194
Right of use assets		499 792 634	471 665 836
Intangible assets		312 036 610	298 916 619
Goodwill	5	127 428 483	158 769 416
Total non-current assets		**7 193 318 856**	**6 402 378 065**
Current assets			
Inventories	4	3 163 942 928	2 315 050 051
Trade receivables	14	474 887 766	243 511 563
Debtors and Other Debit Balance	15	1 400 895 572	932 732 627
Due from related parties		55 770 407	89 033 817
Treasury Bills	6	3 948 332 236	3 445 357 884
Financial assets measured at fair value through P&L		1 000 075 078	578 992 890
Cash and bank balances	7	941 597 568	716 765 194
Total current assets		**10 985 501 555**	**8 321 444 026**
Total assets		**18 178 820 411**	**14 723 822 091**
Equity and liabilities			
Equity attributable to owners of the parent			
Paid up capital	8	418 907 576	280 005 462
Legal reserve	9	140 002 729	140 002 729
Cumulative translation reserve		(236 988 683)	(143 568 018)
Transactions with non-controlling interest		(32 132 098)	(32 132 098)
Treasury shares	8	(192 608 865)	(192 608 865)
Retained earnings		6 824 696 257	5 672 826 654
Total equity		**6 921 876 916**	**5 724 525 864**
Non-controlling interest		349 860 800	367 793 335
Total equity		**7 271 737 716**	**6 092 319 199**
Liabilities			
Non-current liabilities			
Borrowings	10	3 341 185 723	2 886 725 728
Deferred government grants	10	18 347 528	17 841 111
Employee benefit obligations		120 167 278	114 366 146
Deferred tax liabilities		350 479 546	369 666 761
Lease liabilities		564 466 552	512 767 017
Total non-current liabilities		**4 394 646 627**	**3 901 366 763**
Current liabilities			
Provisions	11	71 403 201	96 646 561
Bank overdraft	12	1 668 609 991	771 424 343
Trade and notes payables		2 026 288 793	1 582 315 367
Creditors and other credit balances	18	1 285 328 831	932 749 514
Current portion of borrowings	10	893 389 965	813 869 286
Deferred government grants	10	1 614 621	2 587 049
Current income tax liabilities		547 305 912	514 276 098
Lease liabilities		18 494 754	16 267 911
Total current liabilities		**6 512 436 068**	**4 730 136 129**
Total liabilities		**10 907 082 695**	**8 631 502 892**
Total equity and liabilities		**18 178 820 411**	**14 723 822 091**

- The accompanying notes form an integral part of these condensed consolidated interim financial statements.

Mr. Kareem ElSharkawy
CFO

Eng. Hani Berzi
Chairman

- Auditor's review report attached

EDITA FOOD INDUSTRIES (S.A.E) AND ITS SUBSIDIARIES
Condensed consolidated interim statement of profit or loss
For the Nine months period ended 30 September 2026

	Note	Nine Months period ended		Three Months period ended	
		30-Sep-26	30-Sep-25	30-Sep-26	30-Sep-25
		EGP	EGP	EGP	EGP
Revenue	16	19 549 911 136	14 740 560 917	7 299 508 449	5 493 439 566
Cost of sales	17	(12 944 653 001)	(9 767 648 382)	(4 880 328 036)	(3 557 144 623)
Gross profit		**6 605 258 135**	**4 972 912 535**	**2 419 180 413**	**1 936 294 943**
Other Income - Net		50 206 260	13 394 913	20 270 350	7 617 288
Selling and Distribution cost	17	(1 903 241 487)	(1 464 159 283)	(666 707 816)	(569 975 752)
General and Administrative expenses	17	(1 433 333 289)	(1 038 481 760)	(465 592 158)	(358 453 180)
Inventory write-down provision	4	(24 611 123)	(15 968 652)	(12 500 558)	(6 671 651)
Provisions	11	24 561 912	(16 085 252)	(6 346 807)	(3 245 393)
Reversal of impairment on due from related parties		4 325 775	-	(403 850)	-
Impairment on other debit balances		(25 000 000)	-	-	-
Employee Benefit Obligations provision		(26 242 211)	(19 991 349)	(12 132 872)	(6 656 862)
Fair value remeasurement gain on P/L		30 020 311	-	11 887 107	-
Finance Income		719 292 024	369 653 105	229 617 687	170 110 019
Foreign Exchange (Loss) / Gain		(2 107 572)	(16 902 351)	26 227 696	(33 671 483)
Finance cost		(555 124 020)	(443 622 672)	(211 487 083)	(167 015 999)
Profit before income tax		**3 464 004 715**	**2 340 749 234**	**1 332 012 109**	**968 331 930**
Income tax expense		(852 651 842)	(614 926 070)	(334 568 680)	(260 195 045)
Net profit for the period		**2 611 352 873**	**1 725 823 164**	**997 443 429**	**708 136 885**
Profit is attributable to					
Owners of the parent		2 701 507 826	1 741 947 728	1 031 598 383	715 516 293
Non-controlling interest		(90 154 953)	(16 124 564)	(34 154 954)	(7 379 408)
Net profit for the period		**2 611 352 873**	**1 725 823 164**	**997 443 429**	**708 136 885**
Basic and Diluted earnings per share	13	**1.21**	**0.76**	**0.47**	**0.37**

- The accompanying notes form an integral part of these condensed consolidated interim financial statements.

EDITA FOOD INDUSTRIES S.A.E.
Condensed consolidated interim statement of comprehensive income
For the Nine months ended 30 September 2026

	Nine Months period ended		Three Months period ended	
	30-Sep-26	30-Sep-25	30-Sep-26	30-Sep-25
	EGP	EGP	EGP	EGP
Net profit for the period	2 611 352 873	1 725 823 164	997 443 429	708 136 885
Other comprehensive income				
Items that may be reclassified to profit or loss :-				
Exchange differences on translation of foreign operations	(71 998 909)	59 665 114	(42 326 734)	16 245 576
Items that will not be reclassified to profit or loss :-				
re-measurements of post-employment benefit obligations	17 920 053	-	17 920 053	-
Total comprehensive income for the period	**2 557 274 017**	**1 785 488 278**	**973 036 748**	**724 382 461**
Attributable to				
Owners of the parent	2 626 007 214	1 803 325 713	986 612 234	737 931 226
Non-controlling interest	(68 733 197)	(17 837 435)	(13 575 486)	(13 548 765)
Total comprehensive income for the period	**2 557 274 017**	**1 785 488 278**	**973 036 748**	**724 382 461**

- The accompanying notes form an integral part of these condensed consolidated interim financial statements.

EDITA FOOD INDUSTRIES S.A.E.
Condensed consolidated interim statement of changes in equity
For the Nine months ended 30 September 2026

	Paid up capital	Legal reserve	Cumulative translation reserve	Transactions with non-controlling interest	Treasury shares	Retained earnings	Total Owners of the parent	Non-controlling interest	Total owners' equity
	EGP	EGP	EGP	EGP	EGP	EGP	EGP	EGP	EGP
Balance at 1 January 2025	**140 002 731**	**72 536 289**	**(210 241 954)**	**(32 132 098)**	**--**	**4 085 319 751**	**4 055 484 719**	**102 084 427**	**4 157 569 146**
Other comprehensive income									
Net profit for the period	--	--	--	--	--	1 741 947 728	1 741 947 728	(16 124 564)	**1 725 823 164**
other comprehensive income	--	--	61 377 985	--	--	--	61 377 985	(1 712 871)	**59 665 114**
Total comprehensive income for the period	**-**	**-**	**61 377 985**	**-**	**-**	**1 741 947 728**	**1 803 325 713**	**(17 837 435)**	**1 785 488 278**
Shareholders transactions									
Dividends 2024	--	--	--	--	--	(922 700 000)	(922 700 000)	--	**(922 700 000)**
Treasury shares	--	--	--	--	(192 608 865)	--	(192 608 865)	--	**(192 608 865)**
Acquisition of subsidiary companies	--	--	--	--	--	--	--	**352,535,935**	**352 535 935**
Amount under capital increase	140 002 731	--	--	--	--	(140 002 731)		--	--
Total shareholders transactions	**140 002 731**				**(192 608 865)**	**(1 062 702 731)**	**(1 115 308 865)**	**352 535 935**	**(762 772 930)**
Balance at 30 September 2025	**280 005 462**	**72 536 289**	**(148 863 969)**	**(32 132 098)**	**-192608865**	**4 764 564 748**	**4 743 501 567**	**436 782 927**	**5 180 284 494**
Balance at 1 January 2026	**280 005 462**	**140 002 729**	**(143 568 018)**	**(32 132 098)**	**(192 608 865)**	**5 672 826 654**	**5 724 525 864**	**367 793 335**	**6 092 319 199**
Other comprehensive income									
Net profit for the period	--	--	-	--	--	2 701 507 826	2 701 507 826	(90 154 953)	2 611 352 873
Other comprehensive income for the period	--	--	(93 420 665)	--	--	17 920 053	(75 500 612)	21 421 756	(54 078 856)
Total comprehensive income for the period	**-**	**-**	**(93 420 665)**	**-**	**-**	**2 719 427 879**	**2 626 007 214**	**(68 733 197)**	**2 557 274 017**
Shareholders transactions									
Dividends 2025	--	--	--	--	--	(1 428 656 162)	(1 428 656 162)	--	(1 428 656 162)
Capital increase	138 902 114	--	--	--	--	(138 902 114)	--	--	--
Payments under capital increase - Morocco	--	--	--	--	--	--	--	50 800 662	50 800 662
Total shareholders transactions	**138 902 114**	**-**	**-**	**-**	**-**	**(1 567 558 276)**	**(1 428 656 162)**	**50 800 662**	**(1 377 855 500)**
Balance at 30 September 2026	**418 907 576**	**140 002 729**	**(236 988 683)**	**(32 132 098)**	**(192 608 865)**	**6 824 696 257**	**6 921 876 916**	**349 860 800**	**7 271 737 716**

- The accompanying notes form an integral part of these condensed consolidated interim financial statements.

EDITA FOOD INDUSTRIES S.A.E.
Condensed consolidated interim statement of cash flows
For the Nine months ended 30 September 2026

	Notes	30 September 2026	30 September 2025
		EGP	EGP
Cash flows from operating activities			
Profit for the period before income tax		**3 464 004 715**	**2 340 749 234**
Adjustments for:			
Provisions	11	(24 561 912)	16 085 252
Reversal of ECL on due from related parties		(4 325 775)	-
Expected credit losses on other debit balances		25 000 000	-
Employee benefit obligation		26 242 211	19 991 349
Interest expense		500 272 313	409 519 249
Interest expense - Leases assets		54 851 707	34 103 423
Amortization -Lease		36 551 866	23 184 888
Government Grant		(1 176 055)	(1 839 520)
Interest income		(719 292 024)	(365 468 862)
Depreciation of Fixed Assets	3	378 383 147	317 713 352
Amortization of Intangible Assets		31 273 294	9 589 231
Provision of slow moving inventory	4	24 611 123	15 968 652
Gain from sale of property, plant and equipment		(5 569 339)	(7 090 184)
Foreign exchange loss		2 107 572	16 902 351
Gain from investment at fair value through P&L		(30 020 311)	--
		3 758 352 532	**2 829 408 415**
Changes in working capital			
Inventories		(837 610 202)	686 087 438
Trade receivables and other debit balances		(635 551 151)	(15 860 832)
Trade and other payables(**)		781 667 670	524 138 873
Provision utilized	11	(812 953)	(22 446 981)
Inventory provision used	4	(32 907 033)	(23 409 094)
Payments of employee benefit obligations		(2 503 917)	(2 557 643)
Dividends paid to employees		(218 129 660)	(122 600 000)
Cash generated from operating activities		**2 812 505 286**	**3 852 760 176**
Interest paid		(386 614 202)	(418 978 820)
Income tax paid		(831 878 108)	(481 477 449)
Net cash flows generated from operating activities		**1 594 012 976**	**2 952 303 907**
Cash flows from investing activities			
Payment for purchase of property, plant and equipment*		(1 121 636 522)	(488 641 501)
Payment for purchase of Intangible assets		--	(31 705 610)
Proceeds from sale of property, plant and equipment		20 043 882	95 463 337
Interest received		464 538 861	248 131 361
Proceeds from the sale of Fair value investments through P&L		528 994 906	--
Payment for purchase of Fair value investments through P&L		(880 810 727)	--
Payment for purchase of treasury bills		(4 177 672 296)	(4 947 183 923)
Proceeds from sale of Treasury Bills		3 818 192 423	3 343 236 555
Payments for acquisition of new subsidiary		--	(35 465 667)
Cash acquired through business combination		--	1 921 423
Net cash flows used in investing activities		**(1 348 349 473)**	**(1 814 244 025)**
Cash flows from financing activities			
Lease Payments		(74 241 115)	(24 468 636)
Payments of borrowings		(514 095 177)	(152 414 737)
Proceeds from borrowings		758 999 770	1 383 781 558
Acquisition of treasury shares		--	(192 608 865)
Dividends paid to Shareholders		(1 200 000 000)	(800 100 000)
Net cash flows used in financing activities		**(1 029 336 522)**	**214 189 320**
Net increase/(decrease) in cash and cash equivalents		**(783 673 019)**	**1 352 249 202**
Cash and cash equivalents at beginning of the period		(54 659 149)	(290 075 683)
Effect of change in exchange rates on cash and cash equivalents		111 319 745	(73 027 263)
Cash and cash equivalents at end of the period	7	**(727 012 423)**	**989 146 256**

* The effect of credit purchase of property, plant, and equipment amounted to EGP 35 148 507 had been eliminated as non cash transaction from both Trade and other payables.

** The effect of Dividends declared not yet settled amounted to EGP 11 472 249 had been eliminated from creditors and other credit

- The accompanying notes form an integral part of these condensed consolidated interim financial statements.

1. General information

Edita Food Industries S.A.E. was established on July 9, 1996, under the investment Law No. 230 of 1989 which had been replaced by law No. 8 of 1997 and the money market Law No. 95 of 1992 and is registered in the commercial register under number 692 Cairo. The company's period is 25 years, and the company's period have been extended by 25 years ending July 7, 2046.

The Group provides manufacturing, producing, and packing of all food products and producing and packing of juices, jams, readymade food, cakes, pastry, milk products, meat, vegetables, fruits, chocolate, vegetarian products and other food products with all necessary ingredients.

The Group's financial year starts on 1 January and ends on 31 December each year.

These condensed consolidated financial statements have been approved by the Board of Directors on 15 November 2026.

2. Accounting policies

The condensed consolidated interim financial statements have been prepared by following the same accounting policies that were applied and followed when preparing the financial statements for the financial year ending on December 31, 2025.

A. Basis of preparation

These condensed consolidated financial statements have been prepared in accordance with Egyptian Accounting Standard No. 30 "Interim Financial Reporting" and applicable related laws and regulations. The condensed consolidated financial statements have been prepared under the historical cost convention except for employees' post-employment defined benefit obligations that are measured at the present value of the obligation using the projected credit unit method.

The preparation of condensed consolidated financial statements in conformity with Egyptian Accounting Standard no. 30 "Interim Financial Reporting" requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies.

Egyptian Accounting Standards (EAS) requires referring to the International Financial Reporting Standards (IFRS) in treating certain balances and transactions, which have not been covered in any Egyptian Accounting Standards or legal requirements.

Percentage of ownership in subsidiaries

The group consists of the below companies as of 30 September 2026 and 31 December 2025 unless otherwise was noted and the percentage of the Group's share of the companies in is the direct ownership of the ordinary shares of the paid-up capital only.

Name of entity	Place of business/ country of incorporation	Ownership interest held by the group		Ownership interest held by non-controlling interests	
		30 September 2026	31 December 2025	30 September 2026	31 December 2025
Edita for Trade and Distribution	Egypt	99.8%	99.8%	0.2%	0.2%
Edita Confectionery Industries	Egypt	99.98%	99.98%	0.02%	0.02%
Edita Participation Limited	Cyprus	100%	100%	--	--
Edita food Industries -Morocco	Morocco	78.67%	78.36%	21.33%	21.64%
Edita For Food Investments	Egypt	100%	100%	--	--
Edita Frozen Food Industries	Egypt	100%	100%	--	--
Edita International LTD	UAE	100%	100%	--	--
Edita Investment Holding LTD	UAE	100%	100%	--	--
Edita TJA LTD	UAE	51%	51%	49%	49%
Ahramat El Nile For Trading and Food industries	Iraq	49%	49%	51%	51%

B. Basis of consolidation

1) Subsidiaries

Subsidiaries are all entities (including structured entities) over which the group has control. The group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Group controls another entity.

Subsidiaries are fully condensed consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases.

1.1 Acquisition method

The group applies the acquisition method to account for business combinations.

The consideration transferred for the acquisition of a subsidiary is the fair values of the assets transferred, the liabilities incurred to the former owners of the acquire and the equity interests issued by the group. The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

The group recognises any non-controlling interest in the acquiring on an acquisition-by-acquisition basis, at the non-controlling interest's proportionate share of the recognized amounts of acquirer's identifiable net assets at the date of acquisition. Acquisition-related costs are expensed as incurred.

If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquire is re-measured to fair value at the acquisition date; any gains or losses arising from such re-measurement are recognised in the statement of profit or loss.

Inter-company transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated but considered as an impairment indicator of the assets transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

1.2 Changes in ownership interests in subsidiaries without change of control

Transactions with non-controlling interests that do not result in loss of control are accounted for as equity transactions – that is, as transactions with the owners in their capacity as owners. The difference between fair value of any consideration paid and the relevant share acquired of the carrying value of net assets of the subsidiary is recorded in equity. Gains or losses on disposals to non-controlling interests are also recorded in equity.

1.3 Disposal of subsidiaries

When the group ceases to have control any retained interest in the entity is remeasured to its fair value at the date when control is lost, with the change in carrying amount recognised in profit or loss for the parent company.

1.4 Goodwill

Goodwill arises on the acquisition of subsidiaries and represents the excess of the consideration transferred, the amount of any non-controlling interest in the acquire and the acquisition-date fair value of any previous equity interest in the acquire over the fair value of the identifiable net assets acquired. If the total of consideration transferred, non-controlling interest recognised and previously held interest measured at fair value is less than the fair value of the net assets of the subsidiary acquired, in the case of a bargain purchase, the difference is recognised directly in the statement of profit or loss. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the CGUs, or groups of CGUs, that is expected to benefit from the synergies of the combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

Goodwill impairment reviews are undertaken annually or more frequently if events or changes in circumstances indicate a potential impairment. The carrying value of the CGU containing the goodwill is compared to the recoverable amount, which is the higher of value in use and the fair value less costs of disposal. Any impairment is recognised immediately as an expense and is not subsequently reversed.

1.5 Measurement period:

The measurement period is the period after the acquisition date which provides the acquirer with a reasonable time to obtain the information necessary to identify and measure all items arisen from an acquisition of a subsidiary. The measurement period shall not exceed one year from the acquisition date, If the group has identified a new facts or circumstances regarding the acquisition during the measurement period, the acquirer shall retrospectively adjust the provisional amounts recognised at the acquisition date.

2) Investment in Joint Venture

A joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement. Those parties are called joint venturers.

2.1 Equity accounting method

Investments in joint ventures are accounted for using the equity method of accounting. Under the equity method, the investment is initially recognized at cost, and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee after the date of acquisition from the change of the group's share from the joint venture's net assets. The group's share of post-acquisition profit or loss is recognized in the statement of profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income with a corresponding adjustment to the carrying amount of the investment. with the group's share of the changes in equity after acquisition date.

2.2 Changes in owner's equity

If an entity's ownership interest in an associate or a joint venture is reduced, but the investment continues to be classified either as an associate or a joint venture respectively, the entity shall reclassify to profit or loss the proportion of the gain or loss that had previously been recognised in other comprehensive income relating to that reduction in ownership interest if that gain or loss would be required to be reclassified to profit or loss on the disposal of the related assets or liabilities.

2.3 The losses of a joint venture

When the group's share of losses in an joint venture equals or exceeds its interest in the joint venture, the group does not recognise further losses, and after the group's share reduced to zero, any additional losses and liabilities are recognized only to the limit it has incurred legal or constructive obligations or made payments on behalf of the joint venture, When the joint venture start to generate profits in the upcoming periods, the group continues to recognize their share in these profits, only after their share of profits equals their share of unrecognized losses.

2.4 Transactions with joint venture

Profits and losses resulting from upstream and downstream transactions between the group (including the subsidiaries) and the joint venture are recognised in the group's financial statements only to the extent of other investor's interests in the joint venture.

2.5 Goodwill arisen from investments in joint venture

Goodwill represents the excess of the consideration transferred, of the group's share in the fair value of the net identifiable assets and liabilities acquired at the acquisition date

Goodwill arises from the investment in joint venture is included within the cost of the investment in joint venture after deduction of impairment losses in joint venture and it does not presented separately, and the goodwill impairment is not tested separately, In addition to the impairment test is performed on the carrying amount of total investments – as an individual asset, by comparing the carrying value with the recoverable amount of the asset, and the impairment losses recognized at this case are not allocated to any asset, therefore, any reversed settlement for the impairment losses are recognized to the extent that the recoverable amount will increase to the extent it will not exceed the amount of the impairment losses previously recognized.

3. Property, plant and equipment and projects under constructions

	Land	Buildings	Machinery and Equipment	Vehicles	Tools & Equipment	Furniture and Office Equipment	Projects under construction*	Total
	EGP	EGP	EGP	EGP	EGP	EGP	EGP	EGP
Cost								
Cost as of January 1, 2025	**149 150 128**	**1 598 150 690**	**2 949 632 389**	**845 402 680**	**453 029 591**	**245 309 599**	**137 786 903**	**6 378 461 980**
Transferred from projects under constructions		81 302 298	126 025 717	1 008 772	57 153 856	13 010 716	(312 795 634)	**(34 294 275)**
Translation differences	-	11 122 691	7 988 521	(21 950)	935 137	116 832	(2 182 974)	**17 958 257**
Acquisition	-	-	211 719 211	7 893 769	7 243 447	28 770	184 391 655	**411 276 852**
Additions	-	11 281 031	40 528 101	76 280 850	74 026 666	27 149 838	815 271 309	**1 044 537 795**
Disposals	-	(1 217 673)	(50 636 491)	(10 644 414)	(1 662 912)	(2 391 771)	-	**(66 553 261)**
Cost as of December 31, 2025	**149 150 128**	**1 700 639 037**	**3 285 257 448**	**919 919 707**	**590 725 785**	**283 223 984**	**822 471 259**	**7 751 387 348**
Accumulated depreciation								
As of January 1, 2025	**-**	**(411 561 864)**	**(737 919 266)**	**(327 186 410)**	**(248 489 093)**	**(162 178 894)**	**-**	**(1 887 335 527)**
Depreciation for the period	-	(69 151 562)	(145 592 940)	(72 470 500)	(112 339 093)	(29 946 049)	-	**(429 500 144)**
Accumulated depreciation of disposals	-	585 465	25 851 017	8 440 976	1 432 063	2 164 996	-	**38 474 517**
As of December 31, 2025	**-**	**(480 127 961)**	**(857 661 189)**	**(391 215 934)**	**(359 396 123)**	**(189 959 947)**	**-**	**(2 278 361 154)**
Net book value as of December 31, 2025	**149 150 128**	**1 220 511 076**	**2 427 596 259**	**528 703 773**	**231 329 662**	**93 264 037**	**822 471 259**	**5 473 026 194**
Cost								
Cost as of January 1, 2026	**149 150 128**	**1 700 639 037**	**3 285 257 448**	**919 919 707**	**590 725 785**	**283 223 984**	**822 471 259**	**7 751 387 348**
Transferred from projects under constructions	-	112 677 173	462 203 872		19 777 919	61 700 958	(694 901 459)	**(38 541 537)**
Translation differences	-	22 472 254	33 638 513	1 052 693	1 806 449	207 732	13 078 972	**72 256 613**
Additions	121,864,472	778 130	16 607 418	212 842 135	51 457 845	29 561 075	707 066 474	**1 140 177 549**
Disposals	-	(483 087)	(3 198 307)	(19 694 946)	(2 225 635)	(742 568)	(1,319,850)	**(27 664 393)**
Cost as of September 30, 2026	**271 014 600**	**1 836 083 507**	**3 794 508 944**	**1 114 119 589**	**661 542 363**	**373 951 181**	**846 395 396**	**8 897 615 580**
Accumulated depreciation								
Accumulated Depreciation as of January 1, 2026	**-**	**(480 127 961)**	**(857 661 189)**	**(391 215 934)**	**(359 396 123)**	**(189 959 947)**	-	**(2 278 361 154)**
Depreciation for the period	-	(58 538 680)	(124 120 267)	(103 282 211)	(61 582 667)	(30 859 322)	-	**(378 383 147)**
Accumulated depreciation of disposals	-	49 098	802 002	9 817 780	1 938 006	582 964	-	**13 189 850**
Accumulated Depreciation as of September 30, 2026	**-**	**(538 617 543)**	**(980 979 454)**	**(484 680 365)**	**(419 040 784)**	**(220 236 305)**	**-**	**(2 643 554 451)**
Net book value as of September 30, 2026	**271 014 600**	**1 297 465 964**	**2 813 529 490**	**629 439 224**	**242 501 579**	**153 714 876**	**846 395 396**	**6 254 061 129**

Depreciation included in the interim consolidation statement of profit or loss is as follows:

	30 September 2026	30 September 2025
Cost of sales	236 233 046	211 114 343
Distribution costs	83 425 146	71 088 707
Administrative expenses	58 724 955	35 510 302
	378 383 147	**317 713 352**

* The project under construction represents the following Categories:

	30 September 2026	31 December 2025
Buildings	202 644 980	38 730 181
Machinery and equipment	525 062 175	618 850 274
Tools and equipment	30 833 900	13 620 219
Technical and other installations	87 854 341	151 270 585
	846 395 396	**822 471 259**

4. Inventories

	30 September 2026	31 December 2025
Raw and packaging materials	2 537 544 538	1 896 404 221
Finished goods	376 819 215	239 665 675
Spare parts	160 938 186	120 513 069
Work in process	92 505 497	69 364 317
Consumables	40 576 953	38 853 375
Total	**3 208 384 389**	**2 364 800 657**
Less: write-down for slow moving and obsolete inventory	(44 441 461)	(49 750 606)
Net	**3 163 942 928**	**2 315 050 051**

Write-down for slow moving and obsolete inventory:

	30 September 2026	31 December 2025
Balance as of 1 January	49 750 606	20 320 201
Charged during the period / year	24 658 311	31 332 605
Utilized during the period / year	(32 907 033)	(1 902 200)
Provisions no longer required	(47 188)	--
Currency Translation	2 986 765	--
Ending Balance as of the period / year	**44 441 461**	**49 750 606**

5. Goodwill

On April 21, 2022, the group's management obtained control over Edita Food Industries Morocco. Where both parties signed an amendment agreement where reserved matters related to joint control have been removed following non-exercise of the call option by DISLOG. The group management completed the fair value study for identified assets and liabilities related to the acquisition of Edita Food Industries Morocco and revaluation of goodwill and intangible assets at date of step acquisition of Edita Food Industries Morocco.

During the third quarter of 2025, and in accordance with the terms of the strategic partnership agreement between Edita Food Industries and the Iraqi company Tuma Jabr Abbas, the acquisition of 49% of the shares of Ahramat El Nile for General Trading Company was completed through a capital increase. The Iraqi company's capital reached 1 960 700 000 Iraqi dinars. The Group's management re-measured the net assets of the investee company at fair value on the date of control which amounted to 666 323 156 EGP at the acquisition date.

According to EAS (29) "Business combinations" If the Group obtains new information or facts and circumstances relating to an acquisition during the measurement period, the Group shall adjust the provisional amounts recognized at the acquisition date, provided that the measurement period does not exceed one year from the acquisition date.

During the third quarter of 2026, an agreement was reached with Tuama Jebur Abbas to adjust the consideration transferred by Edita to complete the acquisition and reducing it by USD 850,000, which resulted in the remeasurement of the goodwill initially recognized at the condensed consolidated financial statements level and the adjustment of its value accordingly.

	30 September 2026	31 December 2025
Balance as of 1 January	158 769 416	126 928 384
Goodwill Translation from foreign operation	13 504 712	31 841 032
Remeasurement of goodwill arising from the acquisition of Ahramat El Nile For Trading and Food industries	(44 845 645)	--
Ending Balance as of the period / year	**127 428 483**	**158 769 416**

6. Treasury bills

	30 September 2026	31 December 2025
Treasury bills par value		
31 Days maturity	1 000 000 000	747 100 000
91-180 Days maturity	848 096 197	727 099 666
181-365 Days maturity	2 415 000 000	2 306 000 000
Total	**4 263 096 197**	**3 780 199 666**
Total Unearned credit interest	(576 726 635)	(451 381 083)
Amount paid for treasury bills	**3 686 369 562**	**3 328 818 583**
Interest Charged to Profit or Loss During the Current Period	261 962 674	116 539 301
Treasury bills balance	**3 948 332 236**	**3 445 357 884**

- The average effective interest rate related to treasury bills is 25.48%.
- Based on Prime Minister decision number 4575 for the year 2023, All debt instruments issued by the Egyptian government nominated in Egyptian currency is exempted from Expected credit losses measurement.

7. Cash and bank balances

	30 September 2026	31 December 2025
Cash at banks and on hand	585 703 646	716 765 194
Time deposit (*)	355 893 922	--
Cash and bank balances	**941 597 568**	**716 765 194**

(*) The average rate on time deposit is 3.92%.

For the purpose of preparation of the interim condensed consolidation cash flow statements, cash and cash equivalents consist of:

	30 September 2026	30 September 2025
Cash and bank balances	941 597 568	2 013 855 849
Bank overdraft (Note 12)	(1 668 609 991)	(1 024 709 593)
Total	**(727 012 423)**	**989 146 256**

8. Share capital

Previously the authorized capital was EGP 360 000 000 (1 800 000 000 share, par value EGP 0.2 per share) and the issued and paid-up capital amounted to EGP 72 536 290 after trading distributed on 362 681 450 shares (par value EGP 0.2 per share) were distributed as follow:

On 30 March 2016, an Extra Ordinary General Assembly meeting held in which the shareholders approved the increase of issued and paid-up capital from 72 536 290 EGP to be 145 072 580 EGP, An increase amounted to 72 536 290 EGP distributed on 362 681 450 shares with a par value of LE 0.2 per share financed from the dividends of the year ended 31 December 2015 distributed as a free share for each original share which has been registered in the commercial register on 9 May 2016.

On 4 April 2021, the extraordinary general assembly meeting approved to write off the treasury shares amounted 2 304 461 shares. Accordingly, the share capital has been reduced by the par value of the treasury shares and the issued and paid-up capital amounted to EGP 144 611 688 shares distributed among 723 058 440 shares (par value EGP 0.2 per share).

On 26 November 2023 the extraordinary general assembly meeting approved to write off the treasury shares amounted 23 044 783. Accordingly, the share capital has been reduced by the par value of the treasury shares and the difference between the par value and the consideration paid to acquire those shares was absorbed in retained earnings.

On April 16, 2025, the extra ordinary general assembly of the company's shareholders was held, and it approved the issued capital increase from EGP 140 002 731 to EGP 280 005 462 with an increase of EGP 140 002 731 against 700 013 656 shares with par value of EGP 0.2 per share. The increase will be financed through the retained earnings as per the financial statements for the period ended 31st of December 2024 distributed as a free share for each original share. in accordance with the financial examination report issued by the Economic Performance Sector of the General Authority for Investment and Free Zones (GAFI) NO. 2930/2024 dated 06 November 2024.

On May 7, 2025, the capital increase had been annotated in the company commercial register.

On August 13, 2026, the extra ordinary general assembly of the company's shareholders was held, and it approved the authorized capital increase from EGP 360 000 000 (1 800 000 000 share, par value EGP 0.2 per share) to EGP 1 000 000 000 (5 000 000 000 shares, par value EGP 0.2 per share) and the issued capital increase from EGP 280 005 462 to EGP 418 907 576 with an increase of EGP 138 902 114 against 694 510 570 shares with par value of EGP 0.2 per share. The increase will be financed through the retained earnings as per the financial statements for the period ended 31st of December 2025. approved by the Ordinary General Assembly meeting held on 19 April 2026, in accordance with the financial examination report issued by the Economic Performance Sector of the General Authority for Investment and Free Zones (GAFI) dated 22 June 2026.

On August 30, 2026, the capital increase was annotated in the company's commercial register.

Accordingly, the issued and paid-up capital as of 30 September 2026 amounted to EGP 418 907 576 (par value EGP 0.2 per share).

Treasury shares

On 4 April 2021 the extraordinary general assembly meeting approved to write off the treasury shares amounted 2 304 461. Accordingly, the share capital has been reduced by the par value of the treasury shares and the difference between the par value and the consideration paid to acquire those shares was absorbed in retained earnings.

According to Board of Director resolution on 2 August 2022 and 18 October 2022 the group purchased 15 814 199 shares from the stock market and held in treasury for a total consideration of EGP 160 827 557 the consideration paid has been accounted for as a reserve in the statement of shareholders' Equity.

According to Board of Director resolution on 16 March 2023 the group purchased 7 230 584 shares from the stock market and held in treasury for a total consideration of EGP 105 173 725 the consideration paid has been accounted for as a reserve in the statement of shareholders' Equity.

On 26 November 2023 the extraordinary general assembly meeting approved to write off the treasury shares amounted 23 044 783. Accordingly, the share capital has been reduced by the par value of the treasury shares and the difference between the par value and the consideration paid to acquire those shares was absorbed in retained earnings.

Based on the Board of Directors' resolution on July 21, 2025, the Company purchased 11 006 173 shares from the stock market for an amount of EGP 192 608 865. The amount paid was recorded as treasury shares and presented under equity. The legal proceedings for the cancellation of treasury shares are undergoing.

9. Legal reserve

In accordance with Company Law No. 159 of 1981 and the Company's Articles of Association, 5% of annual net profit is transferred to the legal reserve. The reserve is not eligible for distribution to shareholders.

10. Loans

	30 September 2026			31 December 2025		
	Current portion	Non-current portion	Total	Current portion	Non-current portion	Total
Loans	893 389 965	3 341 185 723	**4 234 575 688**	813 869 286	2 886 725 728	**3 700 595 014**
	893 389 965	**3 341 185 723**	**4 234 575 688**	**813 869 286**	**2 886 725 728**	**3 700 595 014**

The due dates for current portion loans according to the following schedule:

	30 September 2026	31 December 2025
Balance due within 1 year	732 808 289	762 886 080
Accrued interest	160 581 676	50 983 206
	893 389 965	**813 869 286**

(1) IFC loan obtained by Edita food industries and EPL

	30 September 2026			31 December 2025		
	Current portion	Non-current portion	Total	Current portion	Non-current portion	Total
IFC loan	425 663 650	1 624 050 000	**2 049 713 650**	365 521 263	1 651 500 010	**2 017 021 273**
	425 663 650	**1 624 050 000**	**2 049 713 650**	**365 521 263**	**1 651 500 010**	**2 017 021 273**

The due short-term portion is according to the following schedule:

	30 September 2026	31 December 2025
Balance due within 1 year	360 900 000	330 300 000
Accrued interest	64 763 650	35 221 263
	425 663 650	**365 521 263**

On 30 September 2023, Edita Food Industries S.A.E, Edita Participation Cyprus Limited and Edita For Trade & Distribution S.A.E "The Co-Borrowers" signed a loan agreement with International Finance Corporation with total amount of USD 45 million. to finance (i) the Group's working capital and capital expenditure program in Egypt and Morocco (ii) the Group's expansion plan in Egypt and internationally, and (iii) the refinancing of up to $10 million Dollars of the loan provided by IFC to the Co-Borrowers under the loan agreement (the "2019 Loan Agreement") entered among the parties and dated May 26, 2019.

According to the loan Agreement, each of the Co-Borrowers shall be jointly and severally liable for all obligations of all the Co-Borrowers, If any Event of Default occurs and is continuing.

As of September 30,2026, the outstanding balance as per Edita Participation Cyprus Limited amounted to USD 39 319 271 (December 31,2025: USD 42 167 254).

Terms of payments:

The group is obligated to repay the withdrawn amounts on 13 equal semi-annual installments. Each installment amounts to USD 3 461 538; The first installment is due in October 2025 and the last in October 2031.

Interest:

The interest rate is SOFR based on 180 days plus 3.3%.

Fair value:

Fair value is approximately equal the carrying amount since the loan is bearing variable interest rate that approximate the market prevailing rates.

(2) Edita Food Industries

	30 September 2026			31 December 2025		
	Current	Non-current	Total	Current	Non-current	Total
Seventh loan	12 891 183	--	**12 891 183**	19 200 000	2 600 759	**21 800 759**
Eighth Loan	17 192 510	19 596 809	**36 789 319**	20 619 428	33 177 912	**53 797 340**
Ninth loan	17 679 906	11 070 656	**28 750 562**	17 679 906	29 905 498	**47 585 404**
Tenth Loan	18 974 693	--	**18 974 693**	13 538 533	11 604 279	**25 142 812**
Eleventh Loan	39 125 222	114 000 000	**153 125 222**	50 392 222	152 000 000	**202 392 222**
Twelfth loan	2 039 846	1903 556	**3 943 402**	2 124 369	3 807 113	**5 931 482**
Thirteenth Loan	15 650 874	41 650 379	**57 301 253**	42 702 702	159 600 433	**202 303 135**
Fourteenth Loan	150 574 603	573 151 737	**723 726 340**	114 630 348	630 466 911	**745 097 259**
Fifteenth Loan	14 182 456	266 471 302	**280 653 758**	--	--	--
Sixteenth Loan	26 743 958	303 000 000	**329 743 958**	--	--	--
Seventeenth Loan	1 712 816	67 149 610	**68 862 426**	--	--	--
Eighteenth Loan	37 878	66 518 480	**66 556 358**	--	--	--
Total	**316 805 945**	**1 464 512 529**	**1 781 318 474**	**280 887 508**	**1 023 162 905**	**1 304 050 413**

The due short-term portion loans according to the following schedule:

	30 September 2026	31 December 2025
Balance due within 1 year	233 172 304	265 471 880
Accrued interest	83 633 641	15 415 628
Total	**316 805 945**	**280 887 508**

Borrower	Type of debt	Guaranties	Currency	Tenure	Interest rate
Seventh loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in Nov 2022	8 %
Eighth loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in July 2023	8 %
Ninth loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in Sep 2023	8 %
Tenth loan	Loan	--	EGP	7 years with first installment in June 2022	8%
Eleventh Loan	Loan	--	EGP	7 years with first installment in March 2026	0.5% above mid corridor rate of Central Bank of Egypt
Twelfth Loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP/USD	5 years with first installment in July 2023	1% above mid corridor rate of Central Bank of Egypt and average 3% above USD Sofr rate 3 months
Thirteenth Loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in May 2026	0.5% above mid corridor rate of Central Bank of Egypt
Fourteenth Loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	8 years with first installment in June 2026	0.45% above mid corridor rate of Central Bank of Egypt
Fifteenth loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt
Sixteenth loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt
Seventeenth loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt
Eighteenth loan	Loan	Cross corporate guarantee Edita for Trade and Distribution Company	EGP	7 years with first installment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt

(3) Edita for Trade and Distribution

	30 September 2026			31 December 2025		
	Current portion	Non-current portion	Total	Current portion	Non-current portion	Total
Second Loan	61 830 618	130 625 000	**192 455 618**	52 250 000	156 750 000	**209 000 000**
Third Loan	1 736 311	55 860 412	**57 596 723**	--	--	--
	63 566 929	**186 485 412**	**250 052 341**	**52 250 000**	**156 750 000**	**209 000 000**

The due current portion is according to the following schedule:

	30 September 2026	31 December 2025
Balance due within 1 year	52 250 000	52 250 000
Accrued interest	11 316 929	--
	63 566 929	**52 250 000**

Second Loan

The company obtained a loan from a financial institution based on a cross corporate guarantee issued from Edita Food Industries Company amounted to EGP 230 million.

Terms of payments:

Edita Trade and Distribution is obligated to pay the loan on 8 semi-annual installments amounted to 28 750 000 and the first installments is due on 30 September 2026 and the last installments is due on 30 December 2029.

As of the condensed consolidated interim financial statements date the company withdrawn 209 million EGP.

Interest:

The rate is 0.5% above Central Bank of Egypt mid corridor rate.

Fair value:

Fair value is approximately equal to book value.

(4) Edita Food Industries Morocco:

30 September 2026			31 December 2025		
	Non-Current		Current	Non-current	
Current portion	Portion	Total	Portion	Portion	Total
87 353 441	66 137 782	**153 491 223**	115 210 515	55 312 813	**170 523 328**
87 353 441	66 137 782	**153 491 223**	**115 210 515**	**55 312 813**	**170 523 328**

The due current portion is according to the following schedule:

	30 September 2026	31 December 2025
Balance due within 1 year	86 485 985	114 864 200
Accrued interest	867 456	346 315
	87 353 441	**115 210 515**

Deferred government grant

The Group obtained a loan facility of EGP 441 million from commercial banks under the central bank of Egypt initiative to support the Egyptian manufacturing companies, according to the initiative, the loan was obtained at interest rate of 8 % that is lower than the prevailing market rate of similar loans and recognized in the profit or loss over the year necessary to match them with the costs that they are intended to compensate.

The Deferred government grants is according to the following schedule:

	30 September 2026			31 December 2025		
	Current	Non-current	Total	Current	Non-current	Total
Seventh loan	--	--	--	605 991	--	**605 991**
Ninth loan	--	--	--	255 709	--	**255 709**
Tenth loan	--	--	--	155 294	--	**155 294**
	--	--	--	**1 016 994**	--	**1 016 994**

Government Grants – Investment Subsidy – Edita Food Industries Morocco

30 September 2026			31 December 2025		
Current	Non-Current	Total	Current	Non-Current	Total
1 614 621	18 347 528	**19 962 149**	1 570 055	17 841 111	**19 411 166**
1 614 621	**18 347 528**	**19 962 149**	**1 570 055**	**17 841 111**	**19 411 166**

11. Provisions

	30 September 2026	31 December 2025
Balance at 1 January	96 646 561	99 601 868
Additions during the period / year	18 705 453	28 409 302
Utilized during the period / year	(812 953)	(23 679 679)
Provision no longer required	(43 267 365)	(7 778 729)
Currency translation	131 505	93 799
Ending Balance as of	**71 403 201**	**96 646 561**

Provisions related to claims expected to be made by a third party in connection with the Group's operations. These provisions are reviewed by management every year and the amount provided is adjusted based on latest development, discussions, and agreements with the third party.

12. Bank overdraft

	30 September 2026	31 December 2025
Bank overdraft	1 668 609 991	771 424 343
Total	**1 668 609 991**	**771 424 343**

Bank overdraft is an integral part of the Group's cash management to finance its working capital. The average interest rate for bank overdraft was 19.05% as of 30 September 2026 (31 December 2025: 20.42%).

13. Earnings per share

Basic

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Group by the weighted average number of ordinary shares in issue during the period.

Since there is no proposed distribution account, the net profit of the shareholders has been determined on the basis of the net profit for the period/year without deducting the employees' share and board members' remuneration in the dividends.

	30 September 2026	30 September 2025
Profit attributed to owners of the parent	2 701 507 826	1 741 947 728
Employees' profit share*	(174 020 448)	(148 149 181)
Profit attributed to owners of the parent after employees' profit share	**2 527 487 378**	**1 593 798 547**
Ordinary shares	2 094 537 882	2 094 537 882
Treasury shares	(11 006 173)	(11 006 173)
Weighted average number of ordinary shares in issue	**2 083 531 709**	**2 083 531 709**
Basic earnings per share	**1.21**	**0.76**

*Employees' profit share has been estimated and the employees' profit share distribution proposal will be presented to the board of directors and the ordinary general meeting at the end of the year.

Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. The group does not have any categories of dilutive potential ordinary shares, hence the diluted earnings per share is the same as the basic earnings per share.

14. Trade receivables

	30 September 2026	31 December 2025
Trade receivables	472 801 017	241 698 023
Notes receivable	2 086 749	1 813 540
Total	**474 887 766**	**243 511 563**

15. Debtors and other debit balances

	30 September 2026	31 December 2025
Advances to suppliers	1 164 495 242	746 198 738
Prepaid expenses	104 830 396	61 582 674
Deposits with others	47 163 764	40 447 022
Other debit balances	56 753 298	41 824 341
Withholding taxes	16 004 709	14 764 315
Value Added Tax – Morocco	25 776 232	14 090 962
Export subsidies grant receivable	21 146 267	20 649 693
Government Grant – Edita Morocco	--	4 756 224
Letters of guarantee	375 000	375 000
Employee loans	4 350 664	3 043 658
Total	**1 440 895 572**	**947 732 627**
Expected credit loss in other debit balances	(40 000 000)	(15 000 000)
Net	**1 400 895 572**	**932 732 627**

16. Segment reporting

Edita operates across Six segments in Egyptian snack food market offering eleven distinct brands:

Segment	Brand	Product
Cake	Tiger tail, Twinkies, Todo and HOHOS	Traditional rolled filled and layered cake as well as brownies and packaged donut
Croissants	Molto, Forni	Sweet and savoury croissants and strudels, frozen croissants and puff pastries
Rusks	Bake Rolz, Bake Stix	Baked wheat salty snack
Wafer	Freska	Filled wafers
Candy	Mimix	Hard, soft and jelly candy and lollipops
Biscuits	Oniro	Lava Chocolate and Lava Vanilla

(Amounts presented to the nearest thousands EGP)

	Cake		Croissant		Rusks		Wafer		Candy		Biscuits		Others		Total	
	30 September 2026	30 September 2025	30 September 2026	30 September 2025	30 September 2026	30 September 2025	30 September 2026	30 September 2025	30 September 2026	30 September 2025	30 September 2026	30 September 2025	30 September 2026	30 September 2025	30 September 2026	30 September 2025
Revenue	10 280 497	7 674 298	5 920 187	4 079 019	908 422	755 026	1 533 678	1 512 883	500 352	389 975	244 503	253 236	162 272	76 123	19 549 911	14 740 560
Gross profit	3 813 925	2 800 716	1 858 637	1 304 904	283 547	222 655	451 925	475 624	152 019	103 308	58 811	53 903	(13 606)	11 802	6 605 258	4 972 912
Profits from operations	**2 137 692**	**1 624 773**	**864 615**	**485 195**	**125 740**	**95 330**	**127 856**	**248 765**	**56 070**	**20 030**	**6 289**	**(3 383)**	**(49 579)**	**(439)**	**3 268 683**	**2 470 271**

Operating profit reconciles to net profit as follows:

	30 September 2026	30 September 2025
Operating profit	3 268 683	2 470 271
Foreign Exchange Gains	(2 108)	(16 902)
Finance cost	(555 124)	(443 623)
Finance income and Fair value remeasurement gain	749 312	369 653
Other income/expense	3 242	(38 650)
Income tax	(852 652)	(614 926)
Net profit	**2 611 353**	**1 725 823**

The segment information disclosed in the table above represents the segment information provided to the chief operating decision makers of the Group.

Management has determined the operating segments based on the information reviewed by the chief operating decision makers of the group for the purpose of allocating and assessing resources.

The chief operating decision makers consider the business from products perspective. Although Rusks, Wafer, and Candy do not meet the quantitative threshold required by EAS 41 for reportable segments, management has concluded that these segments should be reported as it is closely monitored by the chief operating decision makers as it is expected to materially contribute to the Group revenue in the future.

The chief operating decision makers assesses the performance of the operating segments based on their operating profit.

There were no inter-segment sales made during the period.

Finance income and finance cost are not allocated to segments, as this type of activity is driven by the central treasury function which manage the cash position of the group.

17. Expenses by Nature

	30 September 2026	30 September 2025
Cost of sales	12 944 653 001	9 767 648 382
Distribution cost	1 903 241 487	1 464 159 283
Administrative expenses	1 433 333 289	1 038 481 760
	16 281 227 777	**12 270 289 425**
Raw and packaging materials used	10 826 441 529	8 205 050 331
Salaries and wages	1 998 404 050	1 452 949 439
Advertising expense	795 644 888	657 095 474
Depreciation and amortization	448 563 552	350 017 331
Employees benefits	348 486 252	271 863 961
Other expenses	561 884 661	403 774 967
Gas, water and electricity	295 923 937	192 556 622
Company share in social insurance	142 642 218	122 016 591
Logistics expense	244 219 591	134 344 857
Transportation expense	155 379 700	118 196 659
Vehicle expense	185 474 301	142 835 168
Maintenance	157 401 562	129 212 831
Consumable materials	120 761 536	90 375 194
Total cost of sales, distribution costs, and administrative expenses	**16 281 227 777**	**12 270 289 425**

18. Other credit balances

The increase in creditors and other credit balances is mainly due to an increase in accrued expenses related to marketing and advertising expenses and the Advance from customers related to Export customers as of September 30,2026.

19. Contingent liability

(1) Edita Food Industries Company

The Company guarantees Edita for Trade and Distribution and Edita Confectionary Industries against third parties in borrowing from Egyptian Banks.

The Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounted to EGP 575 857 286 as of 30 September 2026, (31 December 2025: EGP 468 006 597).

(2) Edita For Trade and Distribution

The Company guarantees Edita Food Industries against third parties in borrowing from Egyptian Banks.

The Company had contingent liabilities in respect of letters of guarantee and letters of credit as at 30 September 2026 EGP 2 700 000 (31 December 2025: EGP 2 700 000).

(3) Edita Confectionary Industries Company

On 30 September 2026, the Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounted to EGP 16 691 736 31 December 2025: EGP 444 903).

(4) Edita Frozen Foods Industries Company

On 30 September 2026, the Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounted to EGP 552 628.

20. Commitments

Capital commitments

The Group has capital commitments as of 30 September 2026 of EGP 2 776 million (31 December 2025: EGP 861 M) in respect of capital expenditure.

21. Tax position

Due to the nature of the tax assessment process in Egypt, the final outcome of the assessment by the Tax Authority might not be realistically estimated. Therefore, additional liabilities are contingent upon the tax inspection and assessment of the Tax Authority.

Below is a summary of the tax status of the group as of the date of the condensed consolidated interim financial statements dated 30 September 2026.

Edita Food Industries Company

a) Corporate tax

- The company is tax exempted for a period of 10 years ending 31 December 2007 in accordance with Law No. 230 of 1989 and Law No. 59 of 1979 related to New Urban Communities. The exemption period was determined to start from the fiscal year beginning on 1 January 1998. The company submits its tax returns on its legal period.

- The tax inspection was performed for the period from the company's inception till 31 December 2019 and all due tax amounts paid.
- For the years 2020 – 2022 the Company have finalized inspection and file transferred to internal committee.
- For the years 2023 – 2025 the Company submitted the tax return according to law No. 91 of 2005 in its legal period and has not been inspected yet.

b) Payroll tax

- The payroll tax inspection was performed till 31 December 2022 and company paid tax due.
- As for the years 2023 till 2025 the tax inspection has not been performed and the company is submitting the quarterly tax return on due time to the Tax Authority.

c) Value added tax

- The sales tax inspection was performed till 31 December 2023 and tax due was paid.
- As for the years 2024 till 2025 the tax inspection has not been performed and the company is submitting monthly tax returns on due time to the Tax Authority.

d) Stamp duty tax

- The stamp duty tax inspection was performed till 2022 and all due tax amounts paid.
- The years from 2023 to 2025 tax inspection has not been performed.

Edita for Trade and Distribution

a) Corporate tax

- The company is subject to the corporate income tax according to tax law No, 91 of 2005 and amendments.
- The tax inspection was performed by the Tax Authority for the year from the Company's inception until year 2019 and the tax resulting from the tax inspection were settled and paid to the Tax Authority.
- For the years 2020 – 2022 the Company have finalized inspection and file transferred to internal committee.
- The company hasn't been inspected for the years from 2023 to 2025 and the company submits its tax returns on due dates according to law No. 91 for the year 2005.

b) Payroll tax

- The tax inspection was performed until 31 December 2022 and the tax resulting from the tax inspection and assessment were settled and paid to the Tax Authority.
- As for the years 2023 till 2025 the tax inspection has not been performed and the company is submitting quarterly tax forms on due time to the Tax Authority.

c) Value added tax

- The tax inspection was performed until 31 December 2024 and the tax resulting from the tax inspection and assessment were settled and paid to the Tax Authority.
- For the year 2025 the Company has not been inspected and it submits its monthly sales VAT return on due date.

d) Stamp tax

- The tax inspection was performed for the year from the Company's inception until 31 December 2022 and the tax resulting from the tax inspection and assessment were settled and paid to the Tax Authority
- For the years 2023-2025 the Company hasn't been inspected yet.

Edita Confectionary Industries Company

a) Corporate tax

- The Company is subject to the corporate income tax according to tax Law No. 91 of 2005 and adjustments.
- The corporate tax inspection was performed since inception to 2019 and the difference was settled and paid.
- For the years 2020 – 2022 the Company have finalized inspection and file transferred to internal committee.
- The company hasn't been inspected for the years from 2023 to 2025 and the Company submitted its tax returns to Tax Authority on due dates.

b) Payroll Tax

- The payroll tax inspection was performed till 2022 and the tax due was paid to the Tax Authority.
- The company hasn't been inspected for the years from 2023 to 2025.

c) Value added tax

- The tax inspection was performed for the year from the Company's inception until 2022 and the tax resulting from the tax inspection and assessment were settled and paid to the Tax Authority.
- The company hasn't been inspected for the years from 2023 - 2025 and the Company submits its monthly VAT tax return on due date.

d) Stamp Tax

- The stamp tax inspection was performed till 2022 and the tax due was paid to the Tax Authority.
- The Company has not been inspected for the year from 2023 and 2025.

Edita Frozen Foods Industries Company

a) Corporate tax

- The Company is subject to the corporate income tax according to tax Law No. 91 of 2005 and adjustments.
- The corporate tax inspection was not performed for the years from 2015 to 2025 as the company has a carry forward loss.

b) Payroll Tax

- The payroll tax inspection was performed for the years from 2015 to 2023 and the tax due was paid to the Tax Authority.
- The company hasn't been inspected for the years 2024 – 2025.

c) Value added tax

- The company has finalized the tax inspection for the years from 2015 -2022 and settled.
- The company hasn't been inspected for the years 2023 to 2025 and the Company submits its monthly VAT tax return on due date.

d) Stamp Tax

- The stamp tax inspection was performed from 2015 to 2022 and settled.

The inspection had not been inspected for the years 2023 to 2025.

22. Significant events during the period

- The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, February 12, 2026, to cut the overnight deposit and lending yield and the price of the main operation of the Central Bank by 100 basis points, to reach 19%, 20% and 19.5%, respectively. The credit and discount rate was also cut by 100 basis points to reach 19.5%.
- On April 19, 2026, the ordinary general assembly of the company's shareholders was held, and it approved the financial statements for the year ended December 31, 2025 and approved the dividends distribution to shareholders of EGP 1.2 Billion to be distributed in the form of cash coupons amounted to EGP 0.8639 per share and employees' dividend distribution of EGP 177.1 million.
- On August 13, 2026, the extra ordinary general assembly of the company's shareholders was held, and it approved the issued capital increase from EGP 280 005 462 to EGP 418 907 576,4 with an increase of EGP 138 902 114 against 694 510 570 shares with par value of EGP 0.2 per share. The increase will be financed through the retained earnings as per the financial statements for the period ended 31st of December 2025, approved by the Ordinary General Assembly meeting held on 19 April 2026, in accordance with the financial examination report issued by the Economic Performance Sector of the General Authority for Investment and Free Zones (GAFI) dated 22 June 2026. On August 30, 2026, the capital increase was annotated in the company's commercial register.
- The Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 600 million from the Arab Bank, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 60 million, with the first installment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 320 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 32 million, with the first installment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 180 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 18 million, with the first installment due in November 2028. The loan will be used to finance new production lines to enhance production capacity.
- During the reporting period, the region witnessed a notable military escalation. On 28 February 2026, the United States and Israel launched an attack on Iran. In light of the continuation of these events, it is not currently possible to reliably estimate the duration of the conflict or determine its potential economic and financial effects. However, these developments may impact economic growth rates, investment levels, and cash flows in the region. The Group's management is closely monitoring developments and assessing their potential impact on the overall economy and specifically on the Group's operations, financial position, and results of operations, including the potential impact on supply chains, financing costs, and demand for the Group's products and services.
- The Group signed an agreement to obtain a 7-year Long-term loan amounting to EGP 900 million from Banque Misr at an interest rate of 0.45% above the official lending rate, to be repaid semi-annual installments. The loan will be used to upgrade, renovation, and maintenance of machinery, equipment, spare parts, and new components required for the company's production lines.
- The Company signed an agreement to obtain a 7-year medium-term loan amounting to EGP 750 million from the commercial international bank, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments. The loan will be used to finance the renovation of head quarter and the construction of the production hall E08 factory.

- On 23 September 2026, The Group signed an agreement to obtain a 8-year Long-term loan amounting to USD 25 million from the International Finance Corporation (IFC). The loan will be used to finance the Group's working capital and capital expenditure in Egypt and Iraq, in support of the Company's international expansion plans.

23. Significant events during the subsequent period:

- On 26 October 2026, the Board of Directors approved the repurchase of 30,000,000 treasury shares, representing 1.4323% of the Company's current issued share capital and 1.4399% of the issued share capital following the reduction of the treasury share balance resulting from the capital increase procedures stipulated under Article (48) of the Listing and Delisting Rules. This decision reflects the Company's confidence in the performance of its shares and aims to support the market price of the stock. The repurchase is expected to contribute to enhancing shareholder value and generating strong investment returns once prevailing market conditions stabilize
- On 29 October 2026, the Monetary Policy Committee of the Central Bank of Egypt decided to increase its key policy interest rates by 100 basis points. Accordingly, the overnight deposit rate, overnight lending rate, and the rate of the main operation were increased to 20.00%, 21.00%, and 20.50%, respectively, while the discount rate was raised to 20.50%.