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

Condensed Consolidated Interim
Financial Information
For the period ended March 31, 2026

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Report on review of the condensed consolidated interim financial information
To the Board of Directors of Edita Food Industries (S.A.E.)

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of Edita Food Industries (S.A.E.) ("the Company") and its subsidiaries (collectively referred to as "the Group") as at March 31, 2026, and the related condensed consolidated interim statement of profit or loss, condensed consolidated interim statement of comprehensive income, condensed consolidated interim statement of changes in equity and condensed consolidated interim statement of cash flows for the three month period then ended, and explanatory notes.

Management is responsible for the preparation and presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard 34 *Interim Financial Reporting* ("IAS 34"). Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*". A review of condensed consolidated interim financial information 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 International 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information does not present fairly, in all material respects, in accordance with IAS 34.

Cairo, September 3rd 2026

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

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

Edita Food Industries (S.A.E.) and its subsidiaries
Condensed Consolidated Interim Financial Information

Condensed consolidated interim statement of financial position
As at March 31, 2026

	Notes	March 31, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
ASSETS			
Non-current assets			
Property, plant and equipment	4	5,787,706,605	5,473,026,194
Right-of-use assets		541,305,334	469,758,484
Intangible assets and goodwill	15	491,520,839	457,686,035
Deferred tax Assets		22,354,791	90,941,886
Total non-current assets		**6,842,887,569**	**6,491,412,599**
Current assets			
Inventories		2,548,029,569	2,315,050,051
Trade and other receivables	7	1,621,594,088	1,265,278,007
Financial assets at amortized cost – treasury bills	5	4,237,595,554	3,445,357,884
Cash and cash equivalents	6	1,382,347,681	716,765,194
Financial assets measured at fair value through P&L		192,805,981	578,992,890
Total current assets		**9,982,372,873**	**8,321,444,026**
TOTAL ASSETS		**16,825,260,442**	**14,812,856,625**
EQUITY AND LIABILITIES			
Equity			
Share capital		280,005,462	280,005,462
Legal reserve		140,002,729	140,002,729
Cumulative translation reserve		(272,431,095)	(143,568,018)
Transactions with non-controlling interests		(32,132,098)	(32,132,098)
Treasury Shares		(192,608,865)	(192,608,865)
Retained earnings		6,274,025,504	5,459,163,226
Equity attributed to the Owners of the Parent		**6,196,861,637**	**5,510,862,436**
Non-controlling interests		449,951,986	367,793,335
Total equity		**6,646,813,623**	**5,878,655,771**
Non-current liabilities			
Borrowings and government grants	8	3,077,881,169	2,904,566,838
Employee benefit obligations		120,619,795	114,366,146
Deferred tax liabilities		379,792,938	460,608,554
Lease liabilities		594,605,711	511,267,558
Total non-current liabilities		**4,172,899,613**	**3,990,809,096**
Current liabilities			
Provisions	14	63,160,752	96,646,561
Bank overdraft	6	902,032,996	771,424,343
Trade and other payables	16	3,257,551,744	2,728,430,277
Current portion of borrowings and government grants	8	1,001,682,574	816,456,335
Current income tax liabilities		764,162,461	514,276,098
Lease liabilities		16,956,679	16,158,144
Total current liabilities		**6,005,547,206**	**4,943,391,758**
Total liabilities		**10,178,446,819**	**8,934,200,854**
TOTAL EQUITY AND LIABILITIES		**16,825,260,442**	**14,812,856,625**

This condensed consolidated interim financial information was approved and authorised for issue by the Board of Directors on May 17th, 2026, and were signed on their behalf by:

Eng. Hani Berzi
Chairman

Mr. Sameh Naguib
Deputy Group CEO & CFO

The accompanying notes from 1 to 17 form an integral part of this condensed consolidated interim financial information.

Condensed consolidated interim statement of profit or loss
For the period ended March 31, 2026

	Notes	Three-month period ended March 31, 2026 (Unaudited) EGP	Three-month period ended March 31, 2025 (Unaudited) EGP
Revenue	9	5,770,498,985	4,283,378,973
Cost of sales		(3,757,967,574)	(2,930,074,931)
Gross profit		**2,012,531,411**	**1,353,304,042**
Distribution cost		(640,204,919)	(405,359,258)
Administrative expenses		(472,905,156)	(365,906,090)
Provision for employee benefit obligations		(7,054,670)	(6,677,625)
Inventory write-down provision		(5,483,183)	(4,541,568)
Other income		55,856,066	9,891,928
Other losses		(13,623,993)	(16,433,610)
Finance income		265,616,554	77,518,314
Finance cost		(155,940,006)	(134,017,733)
Foreign exchange gains		45,154,666	15,842,614
PROFIT BEFORE INCOME TAX		**1,083,946,770**	**523,621,014**
Income tax expenses		(290,850,602)	(142,593,186)
NET PROFIT FOR THR PERIOD		**793,096,168**	**381,027,828**
Profit attributable to:			
Owners of the Parent		814,862,278	384,563,617
Non-controlling interest		(21,766,110)	(3,535,789)
Net profit for the period		**793,096,168**	**381,027,828**
Earnings per share (expressed in EGP per share) Basic and diluted earnings per share	10	**0.59**	**0.27**

The accompanying notes from 1 to 18 form an integral part of this condensed consolidated interim financial information.

Condensed consolidated interim statement of comprehensive income
For the period ended March 31, 2026

	Three-month period ended March 31, 2026 (Unaudited) EGP	Three-month period ended March 31, 2025 (Unaudited) EGP
Profit for the period	793,096,168	381,027,828
Other comprehensive income:		
Items that will never be subsequently reclassified to profit or loss:		
Exchange differences on translation of foreign operations	(75,738,978)	16,887,805
Total other comprehensive gain/(loss) for the period	**(75,738,978)**	**16,887,805**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**717,357,190**	**397,915,633**
Total comprehensive income attributable to:		
Owners of the Parent	685,999,201	399,006,587
Non-controlling interest	31,357,989	(1,090,954)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**717,357,190**	**397,915,633**

The accompanying notes from 1 to 18 form an integral part of this condensed consolidated interim financial information.

Edita Food Industries (S.A.E.) and its subsidiaries
Condensed Consolidated Interim Financial Information

Condensed consolidated interim statement of changes in equity
For the period ended March 31, 2026

	Equity attributable to the owners of the Parent									
	Share capital EGP	Amounts Under Capital increase EGP	Legal reserve EGP	Cumulative translation Reserve EGP	Transactions with non-controlling interest EGP	Treasury shares EGP	Retained earnings EGP	Total EGP	Non-controlling interest EGP	Total equity EGP
Balance as at January 1, 2025 (audited)	**140,002,731**	-	**72,536,289**	**(210,241,954)**	**(32,132,098)**	-	**3,973,831,880**	**3,943,996,848**	**102,084,427**	**4,046,081,275**
Total comprehensive income for the period:										
Net profit for the period	-	-	-	-	-	-	384,563,617	**384,563,617**	(3,535,789)	**381,027,828**
Other comprehensive loss for the period	-	-	-	14,442,970	-	-	-	**14,442,970**	2,444,835	**16,887,805**
Total comprehensive income for the period	-	-	-	**14,442,970**	-	-	**384,563,617**	**399,006,587**	**(1,090,954)**	**397,915,633**
Transactions with shareholders:										
Amount under Capital increase	-	140,002,731	-	-	-	-	(140,002,731)	-	-	-
Total transactions with shareholders	-	**140,002,731**	-	-	-	-	**(140,002,731)**	-	-	-
Balance as at March 31, 2025 (Unaudited)	**140,002,731**	**140,002,731**	**72,536,289**	**(195,798,984)**	**(32,132,098)**	-	**4,218,392,766**	**4,343,003,435**	**100,993,473**	**4,443,996,908**
Balance as at January 1, 2026 (audited)	**280,005,462**	-	**140,002,729**	**(143,568,018)**	**(32,132,098)**	**(192,608,865)**	**5,459,163,226**	**5,510,862,436**	**367,793,335**	**5,878,655,771**
Total comprehensive income for the period:										
Net profit for the period	-	-	-	-	-	-	814,862,278	**814,862,278**	(21,766,110)	**793,096,168**
Other comprehensive loss for the period	-	-	-	(128,863,077)	-	-	-	**(128,863,077)**	53,124,099	**(75,738,978)**
Total comprehensive income for the period	-	-	-	**(128,863,077)**	-	-	**814,862,278**	**685,999,201**	**31,357,989**	**717,357,190**
Transactions with shareholders:										
Payments under capital increase - Morocco	-	-	-	-	-	-	-	-	50,800,662	**50,800,662**
Total transactions with shareholders	-	-	-	-	-	-	-	-	**50,800,662**	**50,800,662**
Balance as at March 31, 2026 (Unaudited)	**280,005,462**	-	**140,002,729**	**(272,431,095)**	**(32,132,098)**	**(192,608,865)**	**6,274,025,504**	**6,196,861,637**	**449,951,986**	**6,646,813,623**

The accompanying notes from 1 to 18 form an integral part of this condensed consolidated interim financial information.

Edita Food Industries (S.A.E.) and its subsidiaries
Condensed Consolidated Interim Financial Information

Condensed consolidated interim statement of cash flows
For the period ended March 31, 2026

	Notes	Three-month period ended March 31, 2026 (Unaudited) EGP	Three-month period ended March 31, 2025 (Unaudited) EGP
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the period before income tax		**1,083,946,770**	**523,621,014**
Adjustments for:			
Depreciation of property, plant and equipment	4	118,453,230	102,911,851
Depreciation of right-of-use asset		15,190,291	7,951,241
Amortisation of intangible assets		5,840,128	3,439,227
Gain on sale of property, plant and equipment		(529,842)	(2,259,434)
Grant income		(453,381)	(618,169)
Provision for employee benefit obligation		7,054,669	6,677,625
Provision for slow moving inventory		5,483,183	4,541,568
Other provisions	14	(33,925,135)	6,580,546
Finance income		(265,616,554)	(77,518,314)
Interest expense		137,326,275	123,460,322
Interest on lease liabilities		18,613,730	10,557,411
Foreign exchange losses/(gain)		(147,455,058)	(111,788,361)
Operating cash flows before changes in working capital		**943,928,306**	**597,556,527**
Changes in working capital			
Inventories		(238,462,701)	810,353,226
Trade and other receivables		(356,316,081)	215,783,761
Trade and other payables		369,501,529	(112,297,125)
Provision utilised	14	(169,037)	(3,018,954)
Inventory provision used		(914,415)	(159,023)
Staff terminal benefits paid		(801,021)	(606,448)
Cash flows from operations		**716,766,580**	**1,507,611,964**
Interest paid		(67,193,196)	(116,512,462)
Income tax paid		-	-
Net cash flow from operating activities		**649,573,384**	**1,391,099,502**
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(259,103,273)	(215,278,598)
Proceeds from sale of property plant and equipment		1,063,571	2,590,772
Finance income received		49,613,720	62,209,563
Payment for purchase of treasury bills		(1,861,132,266)	(1,794,117,499)
Proceeds from sale of treasury bills		1,244,736,198	1,136,990,437
Payment for investment fair value through (P&L)		(104,060,000)	--
Proceeds from investment fair value through (P&L)		560,975,715	--
Net cash flow used in investing activities		**(367,906,335)**	**(807,605,325)**
CASH FLOWS FROM FINANCING ACTIVITES			
Lease payment		(23,740,070)	(11,531,519)
Repayment of borrowings		(37,387,986)	(63,495,359)
Proceeds from non-controlling interest for Edita Food Industries Morocco capital increase		50,800,662	
Proceeds from borrowings		30,998,821	577,421,859
Net cash flow used in financing activities		**20,671,427**	**502,394,981**
Net change in cash and cash equivalents		**302,338,476**	**1,085,889,158**
Cash and cash equivalents at the beginning of the period		(54,659,149)	(290,075,683)
Effect of movement in exchange rates on cash held		232,635,358	78,520,404
Cash and cash equivalents at the end of the period (Note 6)		**480,314,685**	**874,333,879**

The accompanying notes from 1 to 18 form an integral part of this condensed consolidated interim financial information.

1 Legal status and principal activities

Edita Food Industries S.A.E. (the "Company") was established in 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, Egypt.

The registered address of the Company is Edita Group Building, Plot no. 13 - Central Pivot, P.O Box No. 64, ZIP Code No. 12588, El Sheikh Zayed, Cairo, Egypt.

The Company's shares are listed on the Egyptian Exchange Market and its global depositary receipts (each representing five ordinary shares) are also listed on the London Stock Exchange.

The details of Company's principal subsidiaries, as at March 31, are set out below:

Subsidiaries	Place of business/ country of incorporation	Ownership interest held by the group March 31, 2026	Ownership interest held by the group December 31, 2025	Ownership interest held by non-controlling interest March 31, 2026	Ownership interest held by non-controlling interest December 31, 2025
Edita for Trading 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	78.36%	78.36%	21.64%	21.64%
Edita for Food Investment	Egypt	100%	100%	-	-
Edita Frozen Foods 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%

This condensed consolidated interim financial information as of March 31, 2026, includes the consolidated financial performance and position of the Company and its subsidiaries (collectively referred to as "the Group").

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 has prepared and published a separate set of consolidated interim financial statements in accordance with Egyptian Accounting Standards for the three months' period ended March 31, 2026, which does not constitute part of this condensed consolidated interim financial information, for statutory purposes as required by laws in the jurisdiction where the Group is registered and regulated.

2 Basis of preparation and material accounting policies information

2.1 Basis of preparation

The condensed consolidated interim financial information of the Group has been prepared in accordance with International Accounting Standard (IAS) 34, *Interim Financial Reporting.* The condensed consolidated interim financial information does not include all the information required for full annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards (IFRS) and should be read in conjunction with the consolidated financial statements of the Group for the year ended December 31, 2025. Accounting policies, estimates and assumptions adopted for the preparation of this condensed consolidated interim financial information are same as those applied in the preparation of the audited consolidated financial statements for the year ended December 31, 2025.

The condensed consolidated interim financial information has been prepared on the historical cost basis except for defined benefit obligations that are measured at the present value of the obligation using the projected credit unit method.

2.2 Basis of consolidation

This condensed consolidated interim financial information incorporates the financial information of the Company and entities controlled by the Company. Control is achieved where the Company has the power over the investee, exposure, or rights, to variable returns from its involvement with the investee and the ability to use its power over the investee to affect the amount of the investor's returns.

2.3 Functional and presentation currency

The condensed consolidated interim financial information is presented in Egyptian Pounds ("EGP"), which is the Group's functional and presentation currency except for Edita Participation Limited and Edita Food Industries Morocco, the functional currencies of which are Euro and Moroccan Dirhams, respectively.

2.4 Significant accounting estimates and judgments

The preparation of the condensed consolidated interim financial information in conformity with IAS 34, requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgements made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that were applied in preparation of the consolidated financial statements of the Group as at and for the year ended December 31, 2025.

2.5 New Standards, Interpretations and Amendments adopted as at January 1, 2026

Certain accounting pronouncements which have become effective from January 1, 2026, and have therefore been adopted. The application of these amendments do not have impact on the amounts recognized in the Group's consolidated financial statements.

Effective for annual reporting periods beginning on or after January 1, 2026:

- Lack of Exchangeability (Amendments to IAS 21).
- Amendments to IFRS 7 and 9: Amendments to the Classification and Measurement of Financial Instruments.
- Amendments to IFRS 7 and 9: Contracts Referencing Nature-dependent Electricity.

2.6 Standards, Amendments and Interpretations to existing Standards that are not yet effective and have not been adopted early by the Group

As at the date of authorization of this condensed consolidated interim financial information, several new but not yet effective, Standards, Amendments and Interpretations to existing standards have been published by International Accounting Standards Board ("IASB"). These amendments have neither been adopted early by Management of the Group nor are expected to have any significant impact on this condensed consolidated interim financial information in the period of initial application.

Effective for annual reporting periods beginning on or after January 1, 2027:

- IFRS 18: Presentation and Disclosure in Financial Statements.
- IFRS 19: Subsidiaries without Public Accountability: Disclosures.
- Amendments to IFRS 19: Amendments to Subsidiaries without Public Accountability: Disclosures.
- IFRS 21: Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)

3 Financial risk management

The Group's financial risk management objectives and policies are consistent with those disclosed in the consolidated financial statements of the Group as at and for the year ended December 31, 2025.

4 Property, plant and equipment

During the period ended March 31, 2026, the Group acquired various property, plant and equipment amounting to EGP 288 945 811 (the period ended March 31, 2025: EGP 211,463,129).

Depreciation charge on property and equipment for the period ended March 31, 2026, amounted to EGP 118,453,230 (the period ended March 31, 2025: EGP 106,351,078).

5 Financial assets at amortised cost – treasury bills

	March 31,2026 (Unaudited) EGP	**December 31,2025 (Audited) EGP**
Treasury bills having maturities up to 364 days	4,531,560,375	3,780,199,666
Unearned interest	(612,200,567)	(451,381,083)
	3,919,359,808	**3,328,818,583**
Interest income recognised in profit or loss	318,235,746	116,539,301
	4,237,595,554	**3,445,357,884**

The average effective interest rate related to Treasury Bills is 25.43%.
The Group has adopted 12-month ECL model, based on management assessment, there is an immaterial impact on treasury bills as they are issued and guaranteed by the Government of Egypt, there is no history of default and incorporating forward-looking information would not result in any significant increase in expected default rate.

6 Cash and cash equivalents

	March 31, 2026 (Unaudited) EGP	**December 31, 2025 (Audited) EGP**
Cash at banks and in hand	1,206,451,656	716,765,194
Time deposits	175,896,025	-
Cash and cash equivalents (excluding bank overdrafts)	**1,382,347,681**	**716,765,194**

For purpose of preparation of the condensed consolidated statement of cash flows, cash and cash equivalents consist of:

	March 31, 2026 (Unaudited) EGP	**March 31, 2025 (Unaudited) EGP**
Cash and bank balances	1,382,347,681	1,326,798,901
Bank overdraft	(902,032,996)	(452,465,022)
Total	**480,314,685**	**874,333,879**

<u>Non-Cash Transactions:</u>

The effect of credit purchase of property, plant, and equipment amounted to EGP 60 632 474 had been eliminated as non-cash transaction from both Trade and other payables as well as Payment for purchase of property, plant and equipment and Intangible assets.

7 Trade and other Receivables

The increase in Trade and other receivables balances is mainly due to an increase in the Advance to suppliers and increase in prepayments as of March 31,2026.

As of 31 March 2026, Trade and other receivables included outstanding balances due from related parties amounting to EGP 28,125,296 The breakdown for due from related parties as follows:

	March 31, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Amount due from a related party		
La Marocaine De Distribution De Logistiqus (other related party)	28,125,296	89,033,817

The nature of transactions with related party during the period ended March 31, 2026, and March 31, 2025 are represented as follows:

	March 31, 2026 (Unaudited) EGP	March 31, 2025 (Unaudited) EGP
Sale of finished goods	154,564,609	121,460,018

During the period ended March 31, 2026, the Group incurred an amount of EGP 150,765,134 as benefits to the key management members (March 31, 2025: EGP 108,680,946).

	March 31, 2026 (Unaudited)		March 31, 2025 (Unaudited)	
	Non-executive / independent board members	Key management personnel	Non-executive / independent board members	Key management personnel
Salaries and compensation	-	146,022,280	-	104,705,435
Allowances	-	1,820,492	-	1,207,777
Other benefit	2,610,000	312,362	2,625,000	142,734

8 Borrowings and government grants

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
Borrowings	999,364,058	3,057,939,556	**4,057,303,614**	813,869,286	2,886,725,728	**3,700,595,0[illegible]**
Deferred government grants	2,318,516	19,941,613	**22,260,129**	2,587,049	17,841,110	**20,428,1[illegible]**
	1,001,682,574	**3,077,881,169**	**4,079,563,743**	**816,456,335**	**2,904,566,838**	**3,721,023,1[illegible]**

The break-up of the short-term borrowings and Deferred government grants as follows:

	March 31, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	859,228,212	762,886,080
Accrued interest	140,135,846	50,983,206
Deferred government grants	2,318,516	2,587,049
	1,001,682,574	**816,456,335**

8.6 Loan obtained from International Finance Corporation ("IFC") by Edita Food Industries S.A.E. and Edita Participation Limited

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
IFC loan	452,709,088	1,891,038,462	**2,343,747,550**	365,521,263	1,651,500,010	**2,017,021,273**

The break-up of the short-term borrowings is as follows:

	March 31, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	378,207,692	330,300,000
Accrued interest	74,501,396	35,221,263
	452,709,088	**365,521,263**

On September 30, 2023, Edita Food Industries S.A.E, Edita Participation Limited and Edita for Trading and Distribution "The Co-Borrowers" signed a loan agreement with International Finance Corporation with total facility limit of USD 45 million to finance the Group's working capital and capital expenditure program in Egypt and Morocco and its expansion plan in Egypt and internationally. According to the loan Agreement, each of the Co-Borrowers shall be jointly and severally liable for obligations of all the Co-Borrowers, if any event of default occurs and is continuing.

As at March 31, 2026, the Group had withdrawn an amount of USD 42.9 million out of the total facility limit.

The Group is obligated to make payments in 13 equal semi-annual instalments with first instalment due in October 2025 and the last in October 2031.

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

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

8.7 Loans obtained by Edita Food Industries S.A.E.

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
Seventh loan	19,367,153	3,183,578	**22,550,731**	19,200,000	2,600,759	**21,800,759**
Eighth loan	17,328,902	27,876,815	**45,205,717**	20,619,428	33,177,912	**53,797,340**
Ninth loan	27,626,238	10,203,036	**37,829,274**	17,679,906	29,905,498	**47,585,404**
Tenth loan	13,661,250	12,032,651	**25,693,901**	13,538,533	11,604,279	**25,142,812**
Eleventh loan	39,363,250	133,000,000	**172,363,250**	2,124,369	3,807,113	**5,931,482**
Twelfth loan	2,069,073	2,855,335	**4,924,408**	50,392,222	152,000,000	**202,392,222**
Thirteenth loan	53,165,397	159,600,433	**212,765,830**	42,702,702	159,600,433	**202,303,135**
Fourteenth Loan	153,613,423	630,466,910	**784,080,333**	114,630,348	630,466,911	**745,097,259**
Total	**326,194,686**	**979,218,758**	**1,305,413,444**	**280,887,508**	**1,023,162,905**	**1,304,050,413**

The break-up of the short-term borrowings is as follows:

	March 31, 2026 (Unaudited)	December 31, 2025 (Audited)
	EGP	EGP
Balance due within 1 year	272,417,555	265,471,880
Accrued interest	53,777,131	15,415,628
	326,194,686	**280,887,508**

Type	Guarantees	Currency	Tenure	Interest rate
Seventh loan	Cross corporate guarantee Edita for Trading and Distribution	EGP	7 years with first instalment in November 2022	8%
Eighth loan	Cross corporate guarantee Edita for Trading and Distribution	EGP	7 years with first instalment in July 2023	8 %
Ninth loan	Cross corporate guarantee Edita for Trading and Distribution	EGP	7 years with first instalment in September 2023	8 %
Tenth loan	None	EGP	7 years with first instalment in June 2022	8 %
Eleventh loan	None	EGP	7 years with first instalment in March 2026	0.5% above mid corridor rate of the central bank of Egypt
Twelfth loan	Cross corporate guarantee Edita for Trade and Distribution	EGP/USD	5 years with first instalment in July 2023	1% above corridor rate of the central bank of Egypt and average 3% above USD SOFR rate 3 months
Thirteenth loan	Cross corporate guarantee Edita for Trade and Distribution	EGP	7 years with first instalment in May 2026	0.5% above mid corridor rate of central bank of Egypt
Fourteenth Loan	Cross corporate guarantee Edita for Trade and Distribution	EGP	8 years with first instalment in June 2026	0.45% above mid corridor rate of central bank of Egypt

8.8 Loans obtained by Edita for Trading and Distribution

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
Second loan	63,210,889	156,750,000	**219,960,889**	52,250,000	156,750,000	**209,000,000**
Total	**63,210,889**	**156,750,000**	**219,960,889**	**52,250,000**	**156,750,000**	**209,000,000**

The break-up of the short-term borrowings is as follows:

	March 31, 2026 (Unaudited)	December 31, 2025 (Audited)
	EGP	EGP
Balance due within 1 year	52,250,000	52,250,000
Accrued interest	10,960,889	-
	63,210,889	**52,250,000**

The Group obtained a loan from a financial institution based on a cross corporate guarantee issued from Edita Food Industries S.A.E. amounting to EGP 230 million.

The Group is obligated to pay the loan in 8 semi-annual instalments amounting to EGP 28,750,000 and the first instalment is due on June 30, 2026, and the last instalment is due on December 30, 2029.

The interest rate is 0.5% above the Central Bank of Egypt's mid corridor rate.

The fair value of the loan approximately equals its carrying amount since the loan bears variable interest rate that approximates the prevailing market rates.

8.9 Loan obtained by Edita Food Industries Morocco

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
First loan	128,082,543	30,932,336	**159,014,879**	115,210,515	55,312,813	**170,523,328**

The break-up of the short-term borrowings is as follows:

	March 31, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	127,223,032	114,864,200
Accrued interest	859,511	346,315
	128,082,543	**115,210,515**

Type	Guarantees	Currency	Tenure	Interest rate
First loan	Assets Pledge	MAD	7 years over 20 quarterly Instalments starting Aug 22	6%

The fair value of the loan approximately equals its carrying amount since the loan bears 6% interest rate that approximates the prevailing market rates.

8.10 Loan obtained by Ahramat El Nile for Trading and Food Industries

March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
Short-term portion EGP	**Long-term portion EGP**	**Total EGP**	Short-term portion EGP	Long-term portion EGP	Total EGP
29,166,852	-	**29,166,852**	-	-	-

The break-up of the short-term borrowings is as follows:

	March 31,2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	29,129,933	-
Accrued interest	36,919	-
	29,166,852	-

8.11 Deferred government grants

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 by average 2% and recognised in profit or loss over the years necessary to match them with the costs that they are intended to compensate.

The deferred government grants are recognised according to the following schedule:

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion EGP	Long-term portion EGP	Total EGP	Short-term portion EGP	Long-term portion EGP	Total EGP
Edita Food Industries Morocco	1,754,904	19,941,613	**21,696,517**	1,570,055	17,841,110	**19,411,165**
Edita Food Industries S.A.E.	563,612	-	**563,612**	1,016,994	-	**1,016,994**
Total	**2,318,516**	**19,941,613**	**22,260,129**	**2,587,049**	**17,841,110**	**20,428,159**

A. Edita Food Industries S.A.E.

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion EGP	Long-term portion EGP	Total EGP	Short-term portion EGP	Long-term portion EGP	Total EGP
Seventh loan	339,707	-	339,707	605,991	-	605,991
Ninth loan	148,254	-	148,254	255,709	-	255,709
Tenth loan	75,651	-	75,651	155,294	-	155,294
Total	**563,612**	**-**	**563,612**	**1,016,994**	**-**	**1,016,994**

B. Edita Food Industries Morocco

	March 31, 2026 (Unaudited)			December 31, 2025 (Audited)		
	Short-term portion EGP	Long-term portion EGP	Total EGP	Short-term portion EGP	Long-term portion EGP	Total EGP
Investment Subsidy	1,754,904	19,941,613	**21,696,517**	1,570,055	17,841,110	**19,411,165**
Total	**1,754,904**	**19,941,613**	**21,696,517**	**1,570,055**	**17,841,110**	**19,411,165**

9 Segment reporting

The Group operates across six segments in the Egyptian snack food market offering nine 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	Sweet and savoury croissants and strudels
Wafer	Freska	Filled wafers
Rusks	Bake Rolz, Bake Stix	Baked wheat salty snack
Candy	Mimix	Hard, soft and jelly candy and lollipops
Biscuits	Oniro	Lava chocolate and Lava vanilla

	Revenue		Gross profit		Operating profit	
	March 31, 2026 (Unaudited) EGP '000	March 31, 2025 (Unaudited) EGP '000	March 31, 2026 (Unaudited) EGP '000	March 31, 2025 (Unaudited) EGP '000	March 31, 2026 (Unaudited) EGP '000	March 31, 2025 (Unaudited) EGP '000
Cake	3,127,966	2,301,102	1,172,194	782,627	597,071	389,201
Croissants	1,571,875	937,173	522,797	284,971	227,610	104,540
Wafer	494,582	551,235	156,332	164,894	39,152	72,993
Rusks	293,339	187,295	94,909	49,605	32,490	15,690
Candy	152,870	128,226	44,488	35,762	8,699	9,736
Biscuits	82,453	127,953	23,666	39,259	5,850	5,469
Others	47,414	50,395	(1,855)	(3,814)	(11,451)	(15,591)
Total	**5,770,499**	**4,283,379**	**2,012,531**	**1,353,304**	**899,421**	**582,038**

Operating profit is reconciled to net profit as follows:

	March 31,2026 (Unaudited) EGP '000	March 31,2025 (Unaudited) EGP '000
Operating profit	899,421	582,038
Other income	55,856	9,892
Other losses	(26,162)	(27,653)
Finance income	265,617	77,518
Finance cost	(155,940)	(134,018)
Foreign exchange gains	45,155	15,843
Income tax expense	(290,851)	(142,593)
Net profit	**793,096**	**381,027**

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, Candy and Biscuits do not meet the quantitative threshold required by IFRS 8 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 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.

10 Basic and diluted earnings per share

	March 31, 2026 (Unaudited)	March 31, 2025 (Unaudited)
Profit attributable to owners of the Parent (EGP)	814,862,278	384,563,617
Weighted average number of ordinary shares in issue		
Ordinary shares	1,400,027,312	1,400,027,312
Treasury shares	(11,006,173)	-
Weighted average number of ordinary shares in issue	**1,389,021,139**	**1,400,027,312**
Basic and diluted earnings per share (EGP)	**0.59**	**0.27**

11 Contingent liabilities

Edita Food Industries Company

Edita Food Industries Company has provided guarantees for Edita for Trading and Distribution and Edita Confectionary Industries against third parties in borrowing from Egyptian Banks.

Edita Food Industries Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounting to EGP 606,633,853 as at March 31, 2026 (December 31, 2025: EGP 468,006,597).

Edita for Trading and Distribution

Edita for Trading and Distribution has provided guarantees for Edita Food Industries against third parties in borrowing from Egyptian Banks.

Edita for Trading and Distribution had contingent liabilities in respect of letters of guarantee and letters of credit as at March 31, 2026 of EGP 2,700,000 (December 31, 2025: EGP 2,700,000).

Edita Confectionary Industries Company

As at March 31, 2026, Edita Confectionary Industries Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounting to EGP 8,764,835 (December 31, 2025: 444,903).

These contingent liabilities are not expected to result in material losses for the Group in the foreseen future and not consider it probable that there will be an outflow of economic resources with regard to these contingent liabilities.

12 Capital commitments

The Group has capital commitments of EGP 858 million as at March 31, 2026 (December 31, 2025: EGP 861 million) in respect of capital expenditure.

13 Dividends

At the Annual General Meeting held on April 19, 2026, the Board of Directors proposed, and the shareholders of the Company approved a cash dividend of EGP 1.2B at EGP 0.8639 per share for the year ended December 31, 2025 (at the Annual General Meeting held on April 6, 2025, Board of Directors proposed, and the shareholders approved a cash dividend of EGP 800,100,000 at EGP 1.1429 per share for the year ended December 31, 2024).

14 Provisions

	March 31, 2026 (Unaudited)	December 31,2025 (Audited)
Balance at 1 January	96,646,561	99,601,868
Additions during the period / year	6,793,748	28,409,302
Utilized during the period / year	(169,037)	(23,679,679)
Provision no longer required	(40,718,883)	(7,778,729)
Currency translation – Morocco	608,363	93,799
Ending Balance as of	**63,160,752**	**96,646,561**

15 Goodwill

	March 31, 2026 (Unaudited)	December 31, 2025 (Audited)
Intangible assets with indefinite useful lives	162,911,642	162,911,642
Goodwill on acquisition of subsidiaries	180,023,178	158,769,416
Intangible assets having finite useful lives – software	148,586,019	136,004,977
	491,520,839	**457,686,035**

The following table shows the movements in goodwill:

	March 31, 2026 (Unaudited)	December 31, 2025 (Audited)
Balance as of 1 January	158,769,416	126,928,384
Goodwill Translation from foreign operation	21,253,762	31,841,032
Ending Balance as of the period / year	**180,023,178**	**158,769,416**

16 Trade and other payables

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 March 31,2026.

17 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%.

18 Subsequent events

- 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.
- Also, On April 19, 2026, the ordinary general assembly of the company's shareholders approved an amount of EGP 138 902 114 to be appropriated from the retained earnings for the year ended December 31, 2025, and allocated to a capital increase account, to be distributed to shareholders in the form of bonus shares at a ratio of half a free share for each share held. Execution of the General Assembly's resolution regarding the bonus distribution is subject to obtaining the FRA non-objection to the publication of the disclosure report prepared in accordance with Article 48 of the Listing Rules, as well as the issuance of a resolution by the Extra ordinary General Assembly approving the capital increase by the value of the bonus distribution and amending Articles 6 and 7 of the Company's Articles of Association.
- The Company 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 instalments, each instalment amounting to EGP 60 million, with the first instalment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The company 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 instalments, each instalment amounting to EGP 32 million, with the first instalment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The Company 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 instalments, each instalment amounting to EGP 18 million, with the first instalment due in November 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 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 instalments. 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 Group signed an agreement to obtain a 6-year medium-term loan amounting to EGP 150 million from Credit Agricole – Egypt, at an interest rate of 0.45% above the official lending rate, to be repaid in equal semi-annual instalments, each instalment amounting to EGP 15 million, with the first instalment due in October 2027. The loan will be used to finance new trucks and cars.