

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

Condensed Consolidated Interim
Financial Information
For the period ended September 30, 2025

EDITA Food Industries (S.A.E.) and its subsidiaries
Condensed Consolidated Interim Financial Information
For the period ended September 30, 2025

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**Report on review of the condensed
Consolidated interim financial information
To the Shareholders of Edita Food Industries (S.A.E.)**

Introduction

We have reviewed the accompanying condensed consolidated statement of financial position of Edita Food Industries (S.A.E.) ("the Company") and its subsidiaries (collectively referred to as "the Group") as at September 30, 2025, and the related condensed consolidated statement of profit or loss, condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the Nine 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.

Other Matter

The consolidated interim condensed financial statements of the Group for the period ended September 30, 2024, and consolidated financial statements for the year ended December 31, 2024, were reviewed/Audited by another auditor whose review report dated November 25, 2024, and audit report dated April 17, 2025 expressed an unmodified conclusion on those consolidated condensed interim financial statements and an unmodified opinion on those consolidated financial statements.

Cairo, June 21st, 2026

Kamel M. Saleh FCA

F.E.S.A.A. (R.A.A. 8510

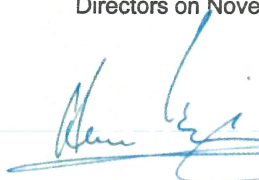


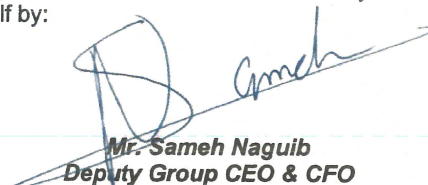
Edita Food Industries (S.A.E.) and its subsidiaries
Condensed Consolidated Interim Financial Information

Condensed consolidated statement of financial position
As at September 30, 2025

	Notes	September 30, 2025 (Unaudited) EGP	December 31, 2024 (Restated) EGP
ASSETS			
Non-current assets			
Property, plant and equipment	4	5,067,697,938	4,491,126,453
Right-of-use assets		443,217,397	199,536,464
Intangible assets	16	376,610,631	343,070,835
Deferred tax assets		133,387,136	99,659,439
		6,020,913,102	5,133,393,191
Current assets			
Inventories		2,391,304,149	3,034,025,532
Trade and other receivables	7	1,001,718,698	846,997,383
Financial assets at amortized cost – treasury bills	5	2,510,350,277	805,867,012
Cash and cash equivalents	6	2,013,855,849	518,288,835
		7,917,228,973	5,205,178,762
TOTAL ASSETS		13,938,142,075	10,338,571,953
EQUITY AND LIABILITIES			
Equity			
Share capital		280,005,462	140,002,731
Legal reserve		72,536,289	72,536,289
Cumulative translation reserve		(148,863,969)	(210,241,954)
Transactions with non-controlling interests		(32,132,098)	(32,132,098)
Treasury shares		(192,608,865)	--
Retained earnings		4,632,731,139	3,973,831,880
Equity attributed to the Owners of the Parent		4,611,667,958	3,943,996,848
Non-controlling interests		436,782,927	102,084,427
Total equity		5,048,450,885	4,046,081,275
Non-current liabilities			
Borrowings and government grants	8	3,067,605,826	2,301,400,165
Employee benefit obligations		92,696,288	75,262,582
Deferred tax liabilities		450,741,932	402,132,045
Lease liabilities		484,828,068	229,107,964
		4,095,872,114	3,007,902,756
Current liabilities			
Provisions	15	93,365,775	99,601,868
Bank overdraft	6	1,024,709,593	808,368,965
Trade and other payables		2,562,162,420	1,743,974,321
Current portion of borrowings and government grants	8	771,315,658	376,582,192
Current income tax liabilities		329,652,272	248,382,615
Lease liabilities		12,613,358	7,677,961
		4,793,819,076	3,284,587,922
Total liabilities		8,889,691,190	6,292,490,678
TOTAL EQUITY AND LIABILITIES		13,938,142,075	10,338,571,953

This condensed consolidated interim financial information was approved and authorised for issue by the Board of Directors on November 10, 2025, and were signed on their behalf by:


Eng. Hani Berzi
Chairman


Mr. Sameh Naguib
Deputy Group CEO & CFO

The accompanying notes from 1 to 20 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 statement of profit or loss
For the period ended September 30, 2025

	Notes	Three-month period ended September 30, 2025 (Unaudited) EGP	Three-month period ended September 30, 2024 (Unaudited) EGP	Nine-month period ended September 30, 2025 (Unaudited) EGP	Nine-month period ended September 30, 2024 (Unaudited) EGP
Revenue	9	5,493,439,566	3,912,039,696	14,740,560,917	11,901,173,259
Cost of sales		(3,575,627,480)	(2,691,410,970)	(9,823,099,132)	(8,307,761,710)
Gross profit		1,917,812,086	1,220,628,726	4,917,461,785	3,593,411,549
Distribution cost		(582,609,212)	(388,912,381)	(1,501,919,504)	(1,142,821,786)
Administrative expenses		(374,182,224)	(298,343,651)	(1,089,704,706)	(813,501,082)
Provision for employee benefit obligations		(6,656,862)	(5,997,330)	(19,991,349)	(17,991,990)
Inventory write-down provision		(6,671,651)	(3,915,733)	(15,968,652)	(10,318,454)
Other income		20,620,903	51,269,338	47,952,065	85,080,531
Other losses		(16,249,008)	(21,589,074)	(50,642,404)	(55,651,617)
Finance income		170,110,019	22,766,388	369,653,105	86,639,328
Finance cost		(165,409,643)	(93,660,673)	(442,139,494)	(256,255,805)
Foreign exchange gains		(33,671,483)	(7,731,244)	(16,897,350)	46,207,859
PROFIT BEFORE INCOME TAX		923,092,925	474,514,366	2,197,803,496	1,514,798,533
Income tax expenses		(260,195,045)	(117,254,135)	(614,926,070)	(407,904,881)
NET PROFIT FOR THE PERIOD		662,897,880	357,260,231	1,582,877,426	1,106,893,652
<i>Profit attributable to:</i>					
Owners of the Parent		670,277,288	361,707,936	1,599,001,990	1,119,725,161
Non-controlling interest		(7,379,408)	(4,447,705)	(16,124,564)	(12,831,509)
Net profit for the period		662,897,880	357,260,231	1,582,877,426	1,106,893,652
Earnings per share (expressed in EGP per share)	10	0.47	0.52	1.49	0.80
Basic and diluted earnings per share					

The accompanying notes from 1 to 20 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 statement of comprehensive income
For the period ended September 30, 2025

	Three-month period ended September 30, 2025 (Unaudited) EGP	Three-month period ended September 30, 2024 (Unaudited) EGP	Nine-month period ended September 30, 2025 (Unaudited) EGP	Nine-month period ended September 30, 2024 (Unaudited) EGP
Profit for the period	662,897,880	357,260,231	1,582,877,426	1,106,893,652
Other comprehensive income: <i>Items that will never be subsequently reclassified to profit or loss:</i>				
Exchange differences on translation of foreign operations	16,245,576	9,146,331	59,665,114	(69,540,578)
Total other comprehensive loss for the period	16,245,576	9,146,331	59,665,114	(69,540,578)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	679,143,456	366,406,562	1,642,542,540	1,037,353,074
Total comprehensive income attributable to:				
Owners of the Parent	692,692,221	367,969,700	1,660,379,975	998,780,051
Non-controlling interest	(13,548,765)	(1,563,138)	(17,837,435)	38,573,023
	679,143,456	366,406,562	1,642,542,540	1,037,353,074

The accompanying notes from 1 to 20 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 statement of changes in equity
For the period ended September 30, 2025

	Share capital		Legal reserve		Cumulative translation Reserve		Transactions with non-controlling interest		Treasury Shares		Retained Earnings		Total		Non-controlling interest		Total equity		
	EGP		EGP		EGP		EGP		EGP		EGP		EGP		EGP		EGP		EGP
Balance as at January 1, 2024 (audited)	140,002,731		72,536,289		(50,615,771)		(32,132,098)		-		-	3,199,422,434		3,329,213,585		73,686,956		3,402,900,541	
Total comprehensive income for the period:																			
Net profit for the period	-		-		-		-		-		-	1,119,725,161		1,119,725,161		(12,831,509)		1,106,893,652	
Other comprehensive loss for the period	-		-		(120,945,110)		-		-		-	(51,404,532)		(120,945,110)		51,404,532		(69,540,578)	
Total comprehensive income for the period	-		-		(120,945,110)		-		-		-	1,119,725,161		998,780,051		38,573,023		1,037,353,074	
Transactions with shareholders:																			
Dividend distributed during the period (Note 13)	-		-		-		-		-		-	(300,000,000)		(300,000,000)		-		(300,000,000)	
Total transactions with shareholders	-		-		-		-		-		-	(300,000,000)		(300,000,000)		-		(300,000,000)	
Balance as at September 30, 2024 (Unaudited)	140,002,731		72,536,289		(171,560,881)		(32,132,098)		-		-	4,019,147,595		4,027,993,636		112,259,979		4,140,253,615	
Balance as at January 1, 2025 (audited)	140,002,731		72,536,289		(208,115,650)		(32,132,098)		-		-	3,943,619,260		3,915,910,532		101,270,857		4,017,181,389	
<i>Adjustment on opening Balance</i>	-		-		(2,126,304)		-		-		-	30,212,620		28,086,316		813,570		28,899,886	
Restated Opening balance	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	
Comprehensive income for the period:																			
Net profit for the period	-		-		-		-		-		-	1,599,001,990		1,599,001,990		(16,124,564)		1,582,877,426	
Other comprehensive loss for the period	-		-		61,377,985		-		-		-	(61,377,985)		61,377,985		(1,712,871)		59,665,114	
Total comprehensive income for the period	-		-		61,377,985		-		-		-	1,599,001,990		1,660,379,975		(17,837,435)		1,642,542,540	
Transactions with shareholders:																			
Dividend distributed during the period (Note 13)	-		-		-		-		-		-	(800,100,000)		(800,100,000)		-		(800,100,000)	
Treasury shares	-		-		-		-		(192,608,865)		-	(192,608,865)		(192,608,865)		-		(192,608,865)	
Acquisition of subsidiary Companies	-		-		-		-		-		-	-		-		-		-	
Capital Increase Through bonus shares	140,002,731		-		-		-		-		-	(140,002,731)		-		352,535,935		352,535,935	
Total transactions with shareholders	140,002,731		-		-		-		(192,608,865)		-	(140,002,731)		-		-		-	
Balance as at September 30, 2025 (Unaudited)	280,005,462		72,536,289		(148,863,969)		(32,132,098)		(192,608,865)		(192,608,865)	4,632,731,139		4,611,667,958		436,782,927		5,048,450,885	

The accompanying notes from 1 to 20 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 statement of cash flows
For the period ended September 30, 2025

	Nine-month period ended September 30, 2025 (Unaudited) EGP	Nine-month period ended September 30, 2024 (Unaudited) EGP
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the period before income tax	2,197,803,496	1,514,798,533
<i>Adjustments for:</i>		
Depreciation of property, plant and equipment	317,713,352	245,916,859
Depreciation of right-of-use asset	22,527,810	16,904,723
Amortisation of intangible assets	9,589,231	7,995,572
Gain on sale of property, plant and equipment	(7,090,184)	(2,578,295)
Grant income	(1,839,520)	(2,643,634)
Provision for employee benefit obligation	19,991,349	17,991,990
Provision for slow moving inventory	15,968,652	10,318,454
Other provisions	16,085,252	27,438,884
Finance income	(365,468,862)	(86,639,328)
Interest expense	409,519,249	237,375,549
Interest on lease liabilities	32,620,245	18,880,256
Foreign exchange losses/(gain)	(29,152,199)	(105,946,245)
Operating cash flows before changes in working capital	2,638,267,871	1,899,813,318
Changes in working capital		
Inventories	686,087,438	(1,028,215,561)
Trade and other receivables	(15,860,832)	(146,010,946)
Trade and other payables	507,732,480	553,435,629
Provision utilised	(22,446,981)	(8,609,003)
Staff terminal benefits paid	(2,557,643)	(1,554,364)
Cash flows from operations	3,791,222,333	1,268,859,073
Interest paid	(418,978,820)	(242,596,940)
Income tax paid	(481,477,449)	(527,487,398)
Net cash flow from operating activities	2,890,766,064	498,774,735
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(488,641,501)	(988,007,106)
Payment for acquisition of intangible assets	(31,705,610)	(228,000)
Proceeds from sale of property plant and equipment	95,463,337	2,953,264
Finance income received	248,131,361	91,061,695
Payment for purchase of treasury bills	(4,947,183,923)	(1,334,049,411)
Proceeds from sale of treasury bills	3,343,236,555	1,005,237,950
Payment of Acquisition of subsidiary	(33,544,244)	--
Net cash flow used in investing activities	(1,814,244,025)	(361,393,927)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid to Company's shareholders	(800,100,000)	(300,000,000)
Lease payment	(24,468,636)	(25,488,421)
Acquisition From Treasury shares	1,383,781,558	-
Proceeds from borrowing	(192,608,865)	471,885,116
Repayment of borrowings	(152,414,737)	(160,036,708)
Net cash flow used in financing activities	(214,189,320)	(13,640,013)
Net change in cash and cash equivalents	1,290,711,359	(737,896,886)
Cash and cash equivalents at the beginning of the period	(290,080,130)	413,180,334
Effect of movement in exchange rates on cash held	(11,484,973)	180,683,496
Cash and cash equivalents at the end of the period (Note 6)	989,146,256	(144,033,056)

The accompanying notes from 1 to 20 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

Notes to the condensed consolidated interim financial information (continued)
For the period ended September 30, 2025

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 depository receipts (each representing five ordinary shares) are also listed on the London Stock Exchange.

The details of Company's principal subsidiaries, as at September 30, are set out below:

Subsidiaries	Place of business/ country of incorporation	Ownership interest held by the group		Ownership interest held by non-controlling interest	
		September 30, 2025	December 31, 2024	September 30, 2025	December 31, 2024
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 Investments	Egypt	100%	100%	-	-
Edita Frozen Foods Industries	Egypt	100%	100%	-	-
Edita International LTD	UAE	100%	-	-	-
Edita Investment Holding LTD	UAE	100%	-	-	-
Ahramat El Nile for Trading and food Industries	IRAQ	49%	-	51%	-

This condensed consolidated interim financial information as at September 30, 2025 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 Nine months' period ended September 30, 2025, which does not constitute part of this condensed consolidated interim financial information.

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, 2024. 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, 2024.

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 Basis of preparation and material accounting policies information (continued)

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, Edita Food Industries Morocco, and Edita International and Investment LTD the functional currencies of which are US Dollar, Moroccan Dirhams, and AED 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, 2024.

2.5 New Standards, Interpretations and Amendments adopted as at January 1, 2025

Certain accounting pronouncements which have become effective from January 1, 2025, 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, 2025:

- Lack of Exchangeability (Amendments to IAS 21).

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, 2026:

- 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.
- IFRS 18: Presentation and Disclosure in Financial Statements.
- IFRS 19: Subsidiaries without Public Accountability: Disclosures.

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, 2024.

4 Property and equipment

During the period ended September 30, 2025, the Group acquired various property, plant and equipment amounting to EGP 558,431,205 (the period ended September 30, 2024: EGP 1,019,499,708).

Depreciation charge on property and equipment for the period ended September 30, 2025, amounted to EGP 317,713,352 (the period ended September 30, 2024: EGP 245,916,859).

During the prior year the Group has not account for Property, plant and equipment Costs that qualifies for recognition under IAS 16 as assets. These costs are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. As such, comparative information has been corrected to reflect the correct capitalization of the asset.

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

Notes to the condensed consolidated interim financial information (continued)
For the period ended September 30, 2025

5 Financial assets at amortised cost - treasury bills

	September 30, 2025	December 31, 2024
	(Unaudited)	(Audited)
	EGP	EGP
Treasury bills having maturities up to 364 days	2,660,332,592	851,750,000
Unearned interest	<u>(294,302,091)</u>	<u>(84,997,066)</u>
	2,366,030,501	766,752,934
Interest income recognised in profit or loss	<u>144,319,776</u>	<u>39,114,078</u>
	<u>2,510,350,277</u>	<u>805,867,012</u>

The average effective interest rate related to Treasury Bills is 27.81%

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

	September 30, 2025	December 31, 2024
	(Unaudited)	(Audited)
	EGP	EGP
Cash at banks and in hand	1,342,555,849	308,394,783
Time deposits – local currency	-	50,197,260
Time deposits - foreign currency	<u>671,300,000</u>	<u>159,696,792</u>
Cash and cash equivalents (excluding bank overdrafts)	<u>2,013,855,849</u>	<u>518,288,835</u>

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

	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)
	EGP	EGP
Cash and bank balances	2,013,855,849	695,037,428
Bank overdraft	<u>(1,024,709,593)</u>	<u>(839,070,484)</u>
Total	<u>989,146,256</u>	<u>(144,033,056)</u>

7 Trade and other receivables

As of 30 September 2025, Trade and other receivables included outstanding balances due from related parties amounting to EGP 27,787,611. The breakdown for due from related parties as follows:

	September 30, 2025	December 31, 2024
	(Unaudited)	(Audited)
	EGP	EGP
Amount due from a related party		
La Marocaine De Distribution De Logistiques (other related party)	<u>27,787,611</u>	<u>136,103,683</u>

The nature of transactions with related party during the period ended September 30, 2025, and September 30, 2024 are represented as follows:

	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)
	EGP	EGP
Sale of finished goods	<u>413,205,843</u>	<u>317,178,943</u>

During the period ended September 30, 2025, the Group incurred an amount of EGP 315,029,564 as benefits to the key management members (September 30, 2024: EGP 239,893,261).

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	September 30, 2025 (Unaudited)		September 30, 2024 (Unaudited)	
	Non-executive / independent board members	Key management personnel	Non-executive / independent board members	Key management personnel
Salaries and compensation	-	304,523,779	-	232,148,513
Allowances	-	3,474,297	-	1,664,880
Other benefit	6,562,498	468,990	5,833,333	246,535

8 Borrowings

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
Borrowings	768,292,584	3,048,408,172	3,816,700,756	372,890,145	2,282,057,064	2,654,947,209
Deferred government grants	3,023,074	19,197,654	22,220,728	3,692,047	19,343,101	23,035,148
	771,315,658	3,067,605,826	3,838,921,484	376,582,192	2,301,400,165	2,677,982,357

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

	September 30, 2025 (Unaudited)	December 31, 2024 (Audited)
	EGP	EGP
Balance due within 1 year	648,856,057	266,408,562
Accrued interest	119,436,527	106,481,583
	768,292,584	372,890,145

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

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
IFC loan	390,046,820	1,825,788,462	2,215,835,282	95,604,568	939,323,077	1,034,927,645

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

	September 30, 2025 (Unaudited)	December 31, 2024 (Audited)
	EGP	EGP
Balance due within 1 year	331,961,538	78,276,923
Accrued interest	58,085,282	17,327,645
	390,046,820	95,604,568

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 September 30, 2025, the Group had withdrawn 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%.

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

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

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
Seventh loan	19,200,000	12,944,421	32,144,421	19,200,000	21,338,276	40,538,276
Eighth loan	17,192,510	36,401,683	53,594,193	17,192,510	56,985,002	74,177,512
Ninth loan	16,944,377	14,632,403	31,576,780	17,662,815	47,611,025	65,273,840
Tenth loan	17,679,906	28,886,042	46,565,948	13,538,533	20,383,146	33,921,679
Eleventh loan	39,488,333	152,000,000	191,488,333	15,780,557	190,000,000	205,780,557
Twelfth loan	13,441,629	25,569,938	39,011,567	14,481,628	40,349,640	54,831,268
Thirteenth loan	6,887,440	36,482,302	43,369,742	735,974	28,798,991	29,534,965
Fourteenth Loan	97,114,298	647,742,778	744,857,076	67,542,597	564,526,686	632,069,283
Total	227,948,493	954,659,567	1,182,608,060	166,134,614	969,992,766	1,136,127,380

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

	September 30, 2025	December 31, 2024
	(Unaudited)	(Audited)
	EGP	EGP
Balance due within 1 year	179,833,913	81,043,739
Accrued interest	48,114,580	85,090,875
	227,948,493	166,134,614

Type	Guarantees	Currency	Tenure	Interest rate
Seventh loan	Cross corporate guarantee Edita for Trading and Distribution	EGP	7 years with first installment in November 2023	8%
Eighth loan	Cross corporate guarantee Edita for Trading and Distribution	EGP	7 years with first installment in July 2023	8 %
Ninth loan	Cross corporate guarantee Edita for Trading and Distribution	EGP	7 years with first installment in September 2023	8 %
Tenth loan	None	EGP	7 years with first installment in June 2022	8 %
Eleventh loan	Cross corporate guarantee Edita for Trade and Distribution	EGP	7 years with first installment 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 installment 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

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8.3 Loans obtained by Edita for Trading and Distribution

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
First loan	-	-	-	17,906,704	-	17,906,704
Second loan	39,361,667	182,875,000	222,236,667	2,837,465	209,000,000	211,837,465
Total	39,361,667	182,875,000	222,236,667	20,744,169	209,000,000	229,744,169

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

	September 30, 2025 (Unaudited)	December 31, 2024 (Audited)
	EGP	EGP
Balance due within 1 year	26,125,000	16,681,106
Accrued interest	13,236,667	4,063,063
	39,361,667	20,744,169

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 155 million.

The Group is obligated to pay the loan in 9 semi-annual instalments amounting to EGP 16,681,106 and the first instalment is due on August 27, 2021 and the last instalment is due on February 27, 2025.

The interest rate is 1% 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.

The Second loan:

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.

8.4 Loan obtained by Edita Food Industries Morocco

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion	Long-term portion	Total	Short-term portion	Long-term portion	Total
	EGP	EGP	EGP	EGP	EGP	EGP
First loan	110,935,604	85,085,143	196,020,747	90,406,794	163,741,221	254,148,015

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

	September 30, 2025 (Unaudited)	December 31, 2024 (Audited)
	EGP	EGP
Balance due within 1 year	110,935,604	90,406,794

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.

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8.5 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:

	September 30, 2025 (Unaudited)	December 31, 2024 (Audited)
	EGP	EGP
Short term portion	3,023,074	3,692,047
Long term portion	19,197,654	19,343,101
	<u>22,220,728</u>	<u>23,035,148</u>
Edita Food Industries Morocco (investment subsidy)	20,683,978	19,658,878
Edita Food Industries S.A.E. (A)	1,536,750	3,376,270
	<u>22,220,728</u>	<u>23,035,148</u>

A. Edita Food Industries S.A.E.

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion EGP	Long-term portion EGP	Total EGP	Short-term portion EGP	Long-term portion EGP	Total EGP
Seventh loan	927,906	87,043	1,014,949	1,416,963	876,957	2,293,920
Eighth loan	237,815	15,753	253,568	340,451	307,003	647,454
Tenth loan	268,233	-	268,233	424,270	10,626	434,896
Total	<u>1,433,954</u>	<u>102,796</u>	<u>1,536,750</u>	<u>2,181,684</u>	<u>1,194,586</u>	<u>3,376,270</u>

B. Edita Food Industries Morocco

	September 30, 2025 (Unaudited)			December 31, 2024 (Audited)		
	Short-term portion EGP	Long-term portion EGP	Total EGP	Short-term portion EGP	Long-term portion EGP	Total EGP
Investment subsidy	1,589,120	19,094,858	20,683,978	1,510,363	18,148,515	19,658,878
Total	<u>1,589,120</u>	<u>19,094,858</u>	<u>20,683,978</u>	<u>1,510,363</u>	<u>18,148,515</u>	<u>19,658,878</u>

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

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	Revenue		Gross profit		Operating profit	
	September 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	EGP '000	EGP '000	EGP '000	EGP '000	EGP '000	EGP '000
Cake	7,674,298	6,072,133	2,770,700	2,003,187	1,549,397	1,055,791
Croissants	4,030,435	3,480,914	1,323,535	970,661	500,992	386,603
Wafer	1,512,883	1,296,975	470,179	391,373	233,980	206,080
Rusks	755,026	525,189	219,937	121,269	87,952	39,825
Candy	389,975	355,889	101,905	102,699	16,219	38,815
Biscuits	253,236	112,573	52,992	15,958	(5,858)	(27,946)
Others	124,707	57,500	(21,787)	(11,734)	(56,839)	(62,079)
Total	14,740,560	11,901,173	4,917,461	3,593,413	2,325,843	1,637,089

Operating profit is reconciled to net profit as follows:

	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)
	EGP '000	EGP '000
Operating profit	2,325,843	1,637,089
Other income	47,952	85,081
Other losses	(86,609)	(83,962)
Finance income	369,653	86,639
Finance cost	(442,139)	(256,256)
Foreign exchange gains	(16,897)	46,208
Income tax expense	(614,926)	(407,905)
Net profit	1,582,877	1,106,894

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.

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10 Basic and diluted earnings per share

	September 30, 2025	September 30, 2024
	(Unaudited)	(Unaudited)
Profit attributable to owners of the Parent (EGP)	<u>1,599,001,990</u>	<u>1,119,725,161</u>
Weighted average number of ordinary shares in issue		
Ordinary shares	1,400,027,312	1,400,027,312
Treasury shares	<u>(11,006,173)</u>	<u>--</u>
Weighted average number of ordinary shares in issue	<u>1,074,675,914</u>	<u>1,400,027,314</u>
Basic and diluted earnings per share (EGP)	<u>1.49</u>	<u>0.80</u>

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 385,882,214 as at September 30, 2025 (December 31, 2024: EGP 256,555,307).

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 September 30, 2025 of EGP 2,700,000 (December 31, 2024: EGP 2,700,000).

Edita Confectionary Industries Company

As at September 30, 2025, 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 5,527,596 (December 31, 2024: nil).

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 652 million as at September 30, 2025 (December 31, 2024: EGP 368 million) in respect of capital expenditure.

13 Dividends

At the Annual General Meeting held on April 6, 2025, the Board of Directors proposed, and the shareholders of the Company approved the dividends distribution to shareholders of EGP 800,100,000 to be distributed in the form of cash coupons amounted to EGP 1.1429 per share for the year ended December 31, 2024

14 Reclassification of figures

The comparative figures have been reclassified for consistency with the current period presentation and improve the quality of information presented as follows:

- Deferred tax liabilities, earlier disclosed net of deferred tax assets in the condensed consolidated statement of financial position, have been shown on gross basis.

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15 Provisions

	September 30, 2025 (Unaudited)	December 31, 2024 (Audited)
Balance at 1 January	99,601,868	105,601,704
Additions during the period / year	19,155,990	62,913,619
Utilized during the period / year	(22,446,981)	(48,757,877)
Provision no longer required	(3,070,738)	(20,229,836)
Currency translation – Morocco	125,636	74,258
Ending Balance as of	93,365,775	99,601,868

16 Goodwill

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 Toma Jabr Abbas, the acquisition of 49% of the shares of Nile Pyramids 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 remeasured the net assets of the invested company at fair value on the date of control.

	September 30, 2025 (Unaudited)	December 31, 2024 (Restated)
Intangible assets with indefinite useful lives	162,911,642	162,911,642
Goodwill on acquisition of subsidiaries	138,351,801	126,928,384
Intangible assets having finite useful lives – software	75,347,188	53,230,809
	376,610,631	343,070,835

The following table shows the movements in goodwill:

	September 30, 2025 (Unaudited)	December 31, 2024 (Restated)
Balance as of 1 January	126,928,384	82,530,384
Goodwill Translation from ANFI	18,117,122	--
Goodwill Translation from foreign operation	(6,693,705)	44,398,000
Ending Balance as of the period / year	138,351,801	126,928,384

17 Business Combination

During the third quarter of 2025, the Group finalized the terms of the strategic partnership agreement between Edita Food Industries LLC and the Iraqi company Tuma Jabr Abbas by establishing Edita TJA LTD and increasing the capital of Nile Pyramids General Trading and Food Company Limited to bring the Group's stake in the two companies to 51% and 49%, respectively, with total investments of US\$8 million.

The Group's management has applied the requirements of Egyptian Standard No. (29) "Business Combinations" and has remeasured the net assets of the invested company at fair value on the date of control.

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In accordance with paragraph 45 of Egyptian Accounting Standard No. (29), the initial treatment of the business combination was not completed by the end of the financial period, as the group's management is still preparing a study of the distribution of the consideration at the date of the combination on the fair values of the company's net assets in order to measure the identifiable assets and contingent liabilities at the date of acquisition and determine the value of goodwill. During the measurement period, which is the period after the acquisition date, the company will have reasonable time to identify and measure the following on the acquisition date:

- A- Identifiable acquired assets, contingent liabilities, and any non-controlling interests in the acquired entity.
- b- The consideration transferred to the acquiree or any other value used in measuring goodwill.
- c- The acquiree's previously retained ownership interests in the acquiree.

The fair value of the identifiable assets acquired and contingent liabilities arising from the partnership agreement has been determined on a provisional basis, and the provisional fair value at the acquisition date amounted to EGP 719,723,036

The provisional fair value of net assets has been determined as follows:

	Fair value on provisional basis as of September 1, 2025
Non-current assets	
Property, plant, and equipment	425,110,465
Total non-current assets	425,110,465
Current assets	
Inventories	35,925,613
Cash and Cash Equivalents	1,921,423
Trade and other receivables	489,125,716
Total current assets	526,972,752
Total assets	952,083,217
Current liabilities	
Creditors And Other Credit Balance	(232,360,181)
Total Liabilities	(232,360,181)
Fair Value for Net Identifiable Assets	719,723,036

Non-Cash Transactions

The impact of non-cash transactions resulting from the establishment of Edita TJA LTD and the capital increase of Ahramat Al Nile General Trading and Food Company Limited, represented by the net assets acquired for both companies on September 1, 2025, has been excluded from the consolidated cash flow statement, as shown in the following table:

	Egyptian Pound
Property plant and equipment	425,110,465
Debtors and other debit balance	489,125,716
Inventory	35,925,613
Creditors and other credit balance	(232,360,181)

18 Significant events during the Period

On January 16, 2025, Edita Food Industries LLC signed a strategic partnership agreement with the Iraqi company Tama Jabr Abbas. This strategic partnership includes the acquisition by its subsidiaries of 49% of the shares of Tama Jabr Abbas, to be carried out in the form of a capital increase. During the third quarter of 2025, the group finalized the terms of the strategic partnership agreement between Edita Food Industries S.A.L. and the Iraqi company Tama Jabr Abbas through the establishment of Edita TJA L.T.D. and a capital increase for Ahramat Al-Nile General Trading and Food Company Limited, bringing the group's stake in the two companies to 51% and 49%, respectively, with a total investment of US\$8 million..

The board of directors of Edita Participation Limited approved the establishment of Edita International LTD in the jurisdiction of Abu Dhabi Global Market. The authorized Capital of the new subsidiary is \$ 25 million, and the issued capital is \$ 10 million, the company has been incorporated and registered under no 24994 in the jurisdiction of Abu Dhabi Global Market on February 10, 2025.

During the period, the board of directors of Edita International LTD approved the establishment of Edita Investment Holdin LTD in the jurisdiction of Abu Dhabi Global Market. The authorized Capital of the new subsidiary is \$ 10 million, and the issued capital is \$ 750 Thousand. The company has been incorporated and registered under no 25132 in the jurisdiction of Abu Dhabi Global Market.

During the period, the board of directors of Edita International LTD approved the establishment of Edita TJA LTD in the jurisdiction of Abu Dhabi Global Market. The authorized Capital of the new subsidiary is \$ 20 million, and the issued capital is \$ 7.25 Million. The company has been incorporated and registered under no 26060 in the jurisdiction of Abu Dhabi Global Market.

On April 6, 2025, the ordinary general assembly of the company's shareholders was held, and it approved the financial statements for the year ended December 31, 2024 and approved the dividends distribution to shareholders of EGP 800.1 million to be distributed in the form of cash coupons amounted to EGP 1.1429 per share and employees' dividend distribution of EGP 88.9 million.

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. paid through dividends for the fiscal year ending on December 31, 2024, which approved the distribution of one bonus share for each original share. This was recorded in the commercial register on May 7, 2025.

On July 21, 2025, the Board of Directors of the Company convened approved the purchase of 14,000,273 (Fourteen million, two hundred seventy-three) shares which does not exceed 1% of the total outstanding shares of the Company as treasury shares. through open market for a period of one month noting that the purchase of shares will be funded by the Company's resources, to be in accordance with the market price. And, the Group purchased 11 006 173 shares from the stock market for an amount of EGP 192 608 865 till the date of condensed consolidated financial statements .

The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, April 17, 2025, to cut the overnight deposit and lending yield and the price of the main operation of the Central Bank by 225 basis points, to reach 25%, 26% and 25.5%, respectively. The credit and discount rate was also cut by 225 basis points to reach my rate 25.5% in addition the bank has liberalized the exchange rate to allow the rate to be determined according to market conditions.

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The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, May 22, 2025, 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 24%, 25% and 24.5%, respectively. The credit and discount rate was also cut by 100 basis points to reach my rate 24.5% in addition the bank has liberalized the exchange rate to allow the rate to be determined according to market conditions.

The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, August 28, 2025, to cut the overnight deposit and lending yield and the price of the main operation of the Central Bank by 200 basis points, to reach 22%, 23% and 22.5%, respectively. The credit and discount rate was also cut by 200 basis points to reach my rate 22.5%.

On September 22, 2025, the Extraordinary General Assembly decided to approve the cancellation of the Global Depository Receipts (GDRs) program from the London Stock Exchange, and to remove the company from the list of companies authorized to issue Global Depository Receipts on the Egyptian Stock Exchange.

19 Subsequent events

The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, October 2, 2025, to cut the overnight deposit and lending rates and the main operation rate of the Central Bank by 100 basis points, to reach 21%, 22%, and 21.50%, respectively. The credit and discount rate was also cut by 100 basis points to reach 21.50%.

During the subsequent period, the company signed an asset purchase agreement with a regional company operating in the food sector to acquire production equipment, for a total of EGP 320,000,000. These additional lines are expected to increase Edita's production capacity by approximately 15% in its core sectors of cakes and croissants.

20 Comparative figures

	December 31, 2024		
	Balances Before restatement	Restatement	Restated Balances
	EGP	EGP	EGP
Property, plant and equipment	4,459,743,474	31,382,979	4,491,126,453
Intangible assets and goodwill	345,553,928	(2,483,093)	343,070,835
Cumulative translation reserve	(208,115,650)	(2,126,304)	(210,241,954)
Retained earnings	3,943,619,260	30,212,620	3,973,831,880
Non-controlling interests	101,270,857	813,570	102,084,427