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

Condensed Consolidated Interim
Financial Information
For the period ended June 30, 2026

EDITA Food Industries (S.A.E.) and its subsidiaries
Condensed Consolidated Interim Financial Information
For the period ended June 30, 2026

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Saleh, Barsoum & Abdel Aziz
Grant Thornton

Saleh, Barsoum & Abdel Aziz
Nile City South Tower,
6th floor
2005A Cornish El Nil,
Ramlet Boulaq, Cairo, 11221
Egypt

T +20 (0) 2 246 199 09

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 June 30, 2026, 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 six 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 21st, 2026

Kamel M. Saleh FCA

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

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

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

Condensed consolidated statement of financial position
As at June 30, 2026

	Notes	June 30, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
ASSETS			
Non-current assets			
Property, plant and equipment	4	5,918,327,625	5,473,026,194
Right-of-use assets		483,847,158	469,758,484
Intangible assets	15	486,670,311	457,686,035
Deferred tax assets		64,482,165	90,941,886
		6,953,327,259	**6,491,412,599**
Current assets			
Inventories		2,775,486,052	2,315,050,051
Trade and other receivables	7	1,504,805,443	1,265,278,007
Financial assets at amortized cost – treasury bills	5	3,621,165,116	3,445,357,884
Cash and cash equivalents	6	1,228,927,773	716,765,194
Financial Assets measured at fair value through P&L		381,398,555	578,992,890
		9,511,782,939	**8,321,444,026**
TOTAL ASSETS		**16,465,110,198**	**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		(174,082,481)	(143,568,018)
Transactions with non-controlling interests		(32,132,098)	(32,132,098)
Treasury shares		(192,608,865)	(192,608,865)
Retained earnings		5,814,949,672	5,459,163,226
Equity attributed to the Owners of the Parent		**5,836,134,419**	**5,510,862,436**
Non-controlling interests		363,436,286	367,793,335
Total equity		**6,199,570,705**	**5,878,655,771**
Non-current liabilities			
Borrowings and government grants	8	2,925,468,065	2,904,566,838
Employee benefit obligations		127,457,095	114,366,146
Deferred tax liabilities		428,509,526	460,608,554
Lease liabilities		542,414,560	511,267,558
		4,023,849,246	**3,990,809,096**
Current liabilities			
Provisions	14	64,890,743	96,646,561
Bank overdraft	6	1,970,867,293	771,424,343
Trade and other payables	16	3,049,041,897	2,728,430,277
Current portion of borrowings and government grants	8	790,449,631	816,456,335
Current income tax liabilities		349,613,156	514,276,098
Lease liabilities		16,827,527	16,158,144
		6,241,690,247	**4,943,391,758**
Total liabilities		**10,265,539,493**	**8,934,200,854**
TOTAL EQUITY AND LIABILITIES		**16,465,110,198**	**14,812,856,625**

This condensed consolidated interim financial information was approved and authorised for issue by the Board of Directors on August 12,2026 and were signed on their behalf by:

Eng. Hani Berzi
Chairman

Mr. Kareem El Sharkawy
CFO

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 statement of profit or loss
For the period ended June 30, 2026

	Notes	Three-month period ended June 30, 2026 (Unaudited) EGP	Three-month period ended June 30, 2025 (Unaudited) EGP	Six-month period ended June 30, 2026 (Unaudited) EGP	Six-month period ended June 30, 2025 (Unaudited) EGP
Revenue	9	6,479,903,702	4,963,742,378	12,250,402,687	9,247,121,351
Cost of sales		(4,339,604,232)	(3,317,394,474)	(8,097,571,806)	(6,247,471,651)
Gross profit		**2,140,299,470**	**1,646,347,904**	**4,152,830,881**	**2,999,649,700**
Distribution cost		(620,703,650)	(513,975,113)	(1,260,908,569)	(919,310,292)
Administrative expenses		(551,255,066)	(349,594,559)	(1,024,160,222)	(715,522,482)
Provision for employee benefit obligations		(7,054,669)	(6,656,862)	(14,109,339)	(13,334,487)
Inventory write-down provision		(6,627,382)	(4,755,433)	(12,110,565)	(9,297,001)
Impairment on Due From Related parties		4,729,625	--	4,729,625	--
Impairment on other Debit balances		(25,000,000)	--	(25,000,000)	--
Fair value remeasurement gain on P/L		18,133,204	--	18,133,204	--
Other income		36,545,862	17,439,234	58,476,612	27,331,162
Other losses		(17,933,306)	(17,959,786)	2,368,018	(34,393,396)
Finance income		224,057,783	122,024,772	489,674,337	199,543,086
Finance cost		(187,779,098)	(142,712,118)	(343,719,105)	(276,729,851)
Foreign exchange loss		(73,489,934)	931,518	(28,335,268)	16,774,133
PROFIT BEFORE INCOME TAX		**933,922,839**	**751,089,557**	**2,017,869,609**	**1,274,710,572**
Income tax expenses		(227,232,560)	(212,137,839)	(518,083,162)	(354,731,025)
NET PROFIT FOR THE PERIOD		**706,690,279**	**538,951,718**	**1,499,786,447**	**919,979,547**
Profit attributable to:					
Owners of the Parent		740,924,168	544,161,085	1,555,786,446	928,724,703
Non-controlling interest		(34,233,889)	(5,209,367)	(55,999,999)	(8,745,156)
Net profit for the period		**706,690,279**	**538,951,718**	**1,499,786,447**	**919,979,547**
Earnings per share (expressed in EGP per share) Basic and diluted earnings per share	10	**0.53**	**0.60**	**1.12**	**0.66**

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 statement of comprehensive income
For the period ended June 30, 2026

	Three-month period ended June 30, 2026 (Unaudited) EGP	Three-month period ended June 30, 2025 (Unaudited) EGP	Six-month period ended June 30, 2026 (Unaudited) EGP	Six-month period ended June 30, 2025 (Unaudited) EGP
Profit for the period	**706,690,279**	**538,951,718**	**1,499,786,447**	**919,979,547**
Other comprehensive income:				
Items that will never be subsequently reclassified to profit or loss:				
Exchange differences on translation of foreign operations	46,066,803	26,531,733	(29,672,175)	43,419,538
Total other comprehensive loss for the period	**46,066,803**	**26,531,733**	**(29,672,175)**	**43,419,538**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**752,757,082**	**565,483,451**	**1,470,114,272**	**963,399,085**
Total comprehensive income attributable to:				
Owners of the Parent	839,272,782	568,681,167	1,525,271,983	967,687,755
Non-controlling interest	(86,515,700)	(3,197,716)	(55,157,711)	(4,288,670)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**752,757,082**	**565,483,451**	**1,470,114,272**	**963,399,085**

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

Condensed consolidated statement of changes in equity
For the period ended June 30, 2026

	Share capital EGP	Legal reserve EGP	Cumulative translation Reserve EGP	Transactions with non-controlling Interest EGP	Treasury shares	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	--	--	--	--	--	928,724,703	**928,724,703**	(8,745,156)	**919,979,547**
Other comprehensive loss for the period	--	--	38,963,052	--	--	--	**38,963,052**	4,456,486	**43,419,538**
Total comprehensive income for the period	**--**	**--**	**38,963,052**	**--**	**--**	**928,724,703**	**967,687,755**	**(4,288,670)**	**963,399,085**
Transactions with shareholders:									
Dividend distributed during the period (Note 13)	--	--	--	--	--	(800,100,000)	**(800,100,000)**	--	**(800,100,000)**
Amounts under capital increase	140,002,731	--	--	--	--	(140,002,731)	--	--	--
Total transactions with shareholders	**140,002,731**	**--**	**--**	**--**	**--**	**(940,102,731)**	**(800,100,000)**	**--**	**(800,100,000)**
Balance as at June 30, 2025 (Unaudited)	**280,005,462**	**72,536,289**	**(171,278,902)**	**(32,132,098)**	**-**	**3,962,453,852**	**4,111,584,603**	**97,795,757**	**4,209,380,360**
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**
Comprehensive income for the period:									
Net profit for the period	--	--	--	--	--	1,555,786,446	**1,555,786,446**	(55,999,999)	**1,499,786,447**
Other comprehensive loss for the period	--	--	(30,514,463)	--	--	--	(30,514,463)	842,288	**(29,672,175)**
Total comprehensive income for the period	**--**	**--**	**(30,514,463)**	**--**	**--**	**1,555,786,446**	**1,525,271,983**	**(55,157,711)**	**1,470,114,272**
Transactions with shareholders:									
Dividend distributed during the period (Note 13)	--	--	--	--	--	(1,200,000,000)	(1,200,000,000)	--	**(1,200,000,000)**
Payments under capital increase – Morocco	--	--	--	--	--	--	--	50,800,662	50,800,662
Total transactions with shareholders	**--**	**--**	**--**	**--**	**--**	**(1,200,000,000)**	**(1,200,000,000)**	**50,800,662**	**(1,149,199,338)**
Balance as at June 30, 2026 (Unaudited)	**280,005,462**	**140,002,729**	**(174,082,481)**	**(32,132,098)**	**(192,608,865)**	**5,814,949,672**	**5,836,134,419**	**363,436,286**	**6,199,570,705**

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

Condensed consolidated statement of cash flows
For the period ended June 30, 2026

	Six-month period ended June 30, 2026 (Unaudited) EGP	Six-month period ended June 30, 2025 (Unaudited) EGP
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the period before income tax	2,017,869,609	1,274,710,572
Adjustments for:		
Depreciation of property, plant and equipment	245,237,868	209,429,232
Depreciation of right-of-use asset	30,204,525	15,090,254
Amortisation of intangible assets	12,775,537	6,544,564
Gain on sale of property, plant and equipment	(5,966,836)	(3,957,858)
Grant income	(848,097)	(1,261,678)
Provision for employee benefit obligation	14,109,339	13,334,487
Provision for slow moving inventory	12,110,565	9,297,001
Other provisions	(30,908,719)	12,839,859
Reversal of ECL on due from related parties	(4,729,625)	--
Expected credit losses on other debit balances	25,000,000	--
Gain from investment at fair value through P&L	(18,133,204)	--
Finance income	(489,674,337)	(199,543,086)
Interest expense	343,719,105	254,956,398
Interest on lease liabilities	--	21,773,453
Foreign exchange losses/(gain)	28,335,268	(30,394,466)
Operating cash flows before changes in working capital	**2,179,100,998**	**1,582,818,732**
Changes in working capital		
Inventories	(460,117,883)	1,025,276,993
Trade and other receivables	(259,797,811)	37,372,736
Trade and other payables	292,160,622	784,386,056
Provision utilised	(489,266)	(13,743,635)
Staff terminal benefits paid	(1,018,390)	(1,680,279)
Inventory provision used	(12,428,683)	--
Cash flows from operations	**1,737,409,587**	**3,414,430,603**
Interest paid	(290,413,093)	(289,871,159)
Income tax paid	(688,535,846)	(381,776,481)
Net cash flow from operating activities	**758,460,648**	**2,742,782,963**
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(697,840,648)	(388,658,907)
Payment for acquisition of intangible assets	--	(376,200)
Proceeds from sale of property plant and equipment	25,280,171	4,410,458
Finance income received	196,741,455	131,850,831
Payment for purchase of treasury bills	(2,631,627,302)	(3,426,119,122)
Proceeds from sale of treasury bills	2,739,616,539	2,242,567,084
Payment for purchase of Fair value investments through P&L	(326,792,653)	--
Proceed from the sale of Fair value investments through P&L	528,096,376	--
Net cash flow used in investing activities	**(166,526,062)**	**(1,436,325,856)**
CASH FLOWS FROM FINANCING ACTIVITES		
Dividends paid to Company's shareholders	(1,200,000,000)	(800,100,000)
Lease payment	(26,907,507)	(24,468,636)
Proceeds from borrowings	438,042,772	609,294,092
Repayment of borrowings	(449,976,186)	(104,365,326)
Net cash flow used in financing activities	**(1,238,840,921)**	**(319,639,870)**
Net change in cash and cash equivalents	(646,906,335)	986,817,237
Cash and cash equivalents at the beginning of the period	(54,659,149)	(290,080,130)
Effect of movement in exchange rates on cash held	(40,374,036)	(22,533,415)
Cash and cash equivalents at the end of the period (Note 6)	**(741,939,520)**	**674,203,692**

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.

The details of Company's principal subsidiaries, as at June 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	
		June 30, 2026	December 31, 2025	June 30, 2026	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	78.67%	78.36%	21.33%	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 at June 30, 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 six months' period ended June 30, 2026, 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, 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 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, 2025.

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

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, 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.
- 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, 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 and equipment

During the period ended June 30, 2026, the Group acquired various property, plant and equipment amounting to EGP 726,291,739 (the period ended June 30, 2025: EGP 458,245,044).

Depreciation charge on property and equipment for the period ended June 30, 2026, amounted to EGP 245,237,868 (the period ended June 30, 2025: EGP 209,429,232).

5 Financial assets at amortised cost - treasury bills

	June 30, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Treasury bills having maturities up to 364 days	3,766,825,000	3,780,199,666
Unearned interest	(562,842,298)	(451,381,083)
	3,203,982,702	**3,328,818,583**
Interest income recognised in profit or loss	417,182,414	116,539,301
	3,621,165,116	**3,445,357,884**

The average effective interest rate related to Treasury Bills is 25.57%

6 Cash and cash equivalents

	June 30, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Cash at banks and in hand	953,534,009	716,765,194
Time deposits	275,393,764	--
Cash and cash equivalents (excluding bank overdrafts)	**1,228,927,773**	**716,765,194**

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

	June 30, 2026 (Unaudited) EGP	June 30, 2025 (Unaudited) EGP
Cash and bank balances	1,228,927,773	1,377,082,859
Bank overdraft	(1,970,867,293)	(702,879,167)
Total	**(741,939,520)**	**674,203,692**

Non-Cash Transactions:

The effect of credit purchase of property, plant, and equipment amounted to EGP 59 241 027 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 June 30,2026.

As of 30 June 2026, Trade and other receivables included outstanding balances due from related parties amounting to EGP 23,053,839 The breakdown for due from related parties as follows:

	June 30, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Amount due from a related party		
La Marocaine De Distribution De Logistiqus (other related party)	23,053,839	89,033,817

The nature of transactions with related party during the period ended June 30, 2026, and June 30, 2025 are represented as follows:

	June 30, 2026 (Unaudited) EGP	June 30, 2025 (Unaudited) EGP
Sale of finished goods	301,268,384	281,163,130

During the period ended June 30, 2026, the Group incurred an amount of EGP 304,174,605 as benefits to the key management members (June 30, 2025: EGP 212,464,001).

	June 30, 2026 (Unaudited)		June 30, 2025 (Unaudited)	
	Non-executive / independent board members	Key management personnel	Non-executive / independent board members	Key management personnel
Salaries and compensation	--	294,170,779	--	205,451,102
Allowances	--	3,716,925	--	2,332,037
Other benefit	5,235,000	1,051,901	4,375,000	305,862

8 Borrowings and government grants

	June 30, 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	789,567,915	2,907,588,682	**3,697,156,597**	813,869,286	2,886,725,728	**3,700,595,01**
Deferred government grants	881,716	17,879,383	**18,761,099**	2,587,049	17,841,110	**20,428,15**
	790,449,631	**2,925,468,065**	**3,715,917,696**	**816,456,335**	**2,904,566,838**	**3,721,023,17**

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

	June 30,2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	742,004,331	762,886,080
Accrued interest	47,563,584	50,983,206
Deferred government grant	881,716	2,587,049
	790,449,631	**816,456,335**

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

	June 30, 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	368,565,910	1,534,015,432	**1,902,581,342**	365,521,263	1,651,500,010	**2,017,021,273**

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

	June 30,2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	340,892,308	330,300,000
Accrued interest	27,673,602	35,221,263
	368,565,910	**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 of June 30,2026, the outstanding balance as per Edita Participation Cyprus Limited amounted to USD 38 638 938 (December 31,2025: USD 42 167 254).

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.

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

	June 30, 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	12,374,764	--	**12,374,764**	19,200,000	2,600,759	**21,800,759**
Eighth loan	17,192,510	28,214,596	**45,407,106**	20,619,428	33,177,912	**53,797,340**
Ninth loan	17,311,230	20,967,320	**38,278,550**	17,679,906	29,905,498	**47,585,404**
Tenth loan	13,538,533	5,066,111	**18,604,644**	13,538,533	11,604,279	**25,142,812**
Eleventh loan	48,224,375	133,000,000	**181,224,375**	2,124,369	3,807,113	**5,931,482**
Twelfth loan	2,072,907	2,855,335	**4,928,242**	50,392,222	152,000,000	**202,392,222**
Thirteenth loan	12,845,423	41,650,379	**54,495,802**	42,702,702	159,600,433	**202,303,135**
Fourteenth Loan	114,630,347	573,151,737	**687,782,084**	114,630,348	630,466,911	**745,097,259**
Fifteenth Loan	4,506,053	135,042,772	**139,548,825**	--	--	**--**
Sixteenth Loan	10,870,125	303,000,000	**313,870,125**	--	--	**--**
Total	253,566,267	1,242,948,250	**1,496,514,517**	280,887,508	1,023,162,905	**1,304,050,413**

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

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	EGP	EGP
Balance due within 1 year	233,676,285	265,471,880
Accrued interest	19,889,982	15,415,628
	253,566,267	**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 2023	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	Cross corporate guarantee Edita for Trade and Distribution	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
Fifteenth loan	Cross corporate guarantee Edita for Trade and Distribution	EGP	7 years with first instalment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt
Sixteenth loan	Cross corporate guarantee Edita for Trade and Distribution	EGP	7 years with first instalment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt
Seventeenth loan	Cross corporate guarantee Edita for Trade and Distribution	EGP	7 years with first instalment in Oct 2028	0.5% above mid corridor rate of Central Bank of Egypt

8.3 Loans obtained by Edita for Trading and Distribution

	June 30, 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	52,250,000	130,625,000	**182,875,000**	52,250,000	156,750,000	**209,000,000**
Total	**52,250,000**	**130,625,000**	**182,875,000**	**52,250,000**	**156,750,000**	**209,000,000**

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

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	EGP	EGP
Balance due within 1 year	52,250,000	52,250,000
Accrued interest	--	--
	52,250,000	**52,250,000**

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

	June 30, 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	**114,818,294**	--	**114,818,294**	115,210,515	55,312,813	**170,523,328**

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

	June 30, 2026 (Unaudited) EGP	December 31, 2025 (Audited) EGP
Balance due within 1 year	114,818,294	114,864,200
Accrued interest	--	346,315
	114,818,294	**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.

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

June 30, 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
367,444	--	**367,444**	--	--	--

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

	June 30, 2026 (Unaudited) EGP	December31, 2025 (Audited) EGP
Balance due within 1 year	367,444	--
Accrued interest	--	--
	367,444	--

8.6 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:

	June 30, 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	712,820	17,879,383	**18,592,203**	1,570,055	17,841,110	**19,411,165**
Edita Food Industries S.A.E.	168,896	--	**168,896**	1,016,994	--	**1,016,994**
Total	**881,716**	**17,879,383**	**18,761,099**	**2,587,049**	**17,841,110**	**20,428,159**

A. Edita Food Industries S.A.E.

	June 30, 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	98,433	--	**98,433**	605,991	--	**605,991**
Eighth loan	62,539	--	**62,539**	255,709	--	**255,709**
Tenth loan	7,924	--	**7,924**	155,294	--	**155,294**
Total	**168,896**	--	**168,896**	**1,016,994**	--	**1,016,994**

B. Edita Food Industries Morocco

	June 30, 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	712,820	17,879,383	**18,592,203**	1,570,055	17,841,110	**19,411,165**
Total	**712,820**	**17,879,383**	**18,592,203**	**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	
	June 30, 2026 (Unaudited) EGP '000	June 30, 2025 (Unaudited) EGP '000	June 30, 2026 (Unaudited) EGP '000	June 30, 2025 (Unaudited) EGP '000	June 30, 2026 (Unaudited) EGP '000	June 30, 2025 (Unaudited) EGP '000
Cake	6,549,637	4,928,002	2,390,360	1,720,988	1,225,559	885,039
Croissants	3,520,832	2,308,673	1,148,455	724,057	515,626	296,505
Wafer	1,034,947	1,022,464	297,904	329,957	61,493	165,481
Rusks	559,106	458,116	173,125	127,853	55,147	45,708
Candy	328,278	255,959	99,113	64,331	26,157	8,715
Biscuits	158,006	184,933	48,652	42,432	12,308	(1,174)
Others	99,597	88,974	(4,779)	(9,968)	(28,528)	(35,457)
Total	**12,250,403**	**9,247,121**	**4,152,830**	**2,999,650**	**1,867,762**	**1,364,817**

Operating profit is reconciled to net profit as follows:

	June 30, 2026 (Unaudited) EGP '000	June 30, 2025 (Unaudited) EGP '000
Operating profit	1,867,762	1,364,817
Other income	76,610	27,331
Other losses	(44,123)	(57,025)
Finance income	489,674	199,543
Finance cost	(343,719)	(276,730)
Foreign exchange gains	(28,335)	16,774
Income tax expense	(518,083)	(354,731)
Net profit	**1,499,786**	**919,979**

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.

Geographical segments

As at December 31, The Group assets and liabilities are geographically located as follows:

	Non-current assets		Current assets		Total assets	
	30-june-2026 EGP '000	31-Dec-2025 EGP '000	30-june-2026 EGP '000	31-Dec-2025 EGP '000	30-june-2026 EGP '000	31-Dec-2025 EGP '000
Egypt	3,815,114	3,589,986	7,556,219	6,740,090	11,371,333	10,330,076
Morocco	713,545	732,484	372,297	291,274	1,085,842	1 023 758
Iraq	797,480	727,616	223,640	122,134	1,021,120	849,750
UAE	693,238	690,094	564,042	540,231	1,257,280	1,230,325
Cyprus	933,950	751,232	795,585	627,715	1,729,535	1,378,947
Total	**6,953,327**	**6,491,412**	**9,511,783**	**8,321,444**	**16,465,110**	**14,812,856**

	Non-current liabilities		**Current liabilities**		**Total liabilities**	
	30-june-2026 EGP '000	**31-Dec-2025 EGP '000**	**30-june-2026 EGP '000**	**31-Dec-2025 EGP '000**	**30-june-2026 EGP '000**	**31-Dec-2025 EGP '000**
Egypt	2,024,708	1,803,691	3,837,610	3,331,981	5,862,318	5,115,672
Morocco	109,716	173,634	654,017	681,188	763,733	845,822
Iraq	355,410	361,984	778,825	533,490	1,134,235	895,474
UAE	--	--	63,425	52,222	63,425	52,222
Cyprus	1,534,015	1,651,500	907,813	364,511	2,441,828	2,016,011
Total	**4,023,849**	**3,990,809**	**6,241,690**	**4,943,392**	**10,265,539**	**8,934,201**

Geographical location-wise disaggregation of revenue of the Group are as follows:

	30-june-2026 EGP '000	**30-june-2025 EGP '000**
Egypt	1s0,740,306	8,219,242
Palestine	229,063	145,575
Libya	130,048	58,757
Jordan	199,315	140,821
Iraq	460,482	264,051
Other Countries	491,189	418,675
Total	**12,250,403**	**9,247,121**

10 Basic and diluted earnings per share

	June 30, 2026 (Unaudited)	**June 30, 2025 (Unaudited)**
Profit attributable to owners of the Parent (EGP)	1,555,786,446	928,724,703
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)	**1.12**	**0.66**

11 Contingent liabilities

Edita Food Industries Company

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

The Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounted to EGP 788,595,765 as of 30 June 2026, (31 December 2025: EGP 468,006,597).

Edita for Trading and Distribution

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

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

Edita Confectionary Industries Company

On 30 June 2026, the Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounted to EGP 10,966,596 (31 December 2025: EGP 444,903).

Edita Frozen Foods Industries Company

On 30 June 2026, the Company had contingent liabilities in respect of letters of guarantee and letters of credit arising from ordinary course of business amounted to EGP 525,627.

12 Capital commitments

The Group has capital commitments of EGP 1 222 million as at June 30, 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 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 for the year ended December 31, 2025

14 Provisions

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Balance at 1 January	**96,646,561**	99,601,868
Additions during the period / year	11,994,669	28,409,302
Utilized during the period / year	(489,266)	(23,679,679)
Provision no longer required	(42,903,388)	(7,778,729)
Currency translation – Morocco	(357,833)	93,799
Ending Balance as of	**64,890,743**	**96,646,561**

15 Intangible assets

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Intangible assets with indefinite useful lives	180,299,859	162,911,642
Goodwill on acquisition of subsidiaries	163,316,227	158,769,416
Intangible assets having finite useful lives – software	143,054,225	136,004,977
	486,670,311	**457,686,035**

The following table shows the movements in goodwill:

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
Balance as of 1 January	158,769,416	126,928,384
Goodwill Translation from foreign operation	4,546,811	31,841,032
Ending Balance as of the period / year	**163,316,227**	**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 June 30,2026.

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%.
- On April 19, 2026, the ordinary general assembly of the company's shareholders was held, and 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 Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 600 million from the Arab Bank, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual 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 Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 320 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual 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 Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 180 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual 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.
- During the reporting period, the region witnessed a notable military escalation. On 28 February 2026, the United States and Israel launched an attack on Iran. In light of the continuation of these events, it is not currently possible to reliably estimate the duration of the conflict or determine its potential economic and financial effects. However, these developments may impact economic growth rates, investment levels, and cash flows in the region. The Group's management is closely monitoring developments and assessing their potential impact on the overall economy and specifically on the Group's operations, financial position, and results of operations, including the potential impact on supply chains, financing costs, and demand for the Group's products and services.

18 Subsequent events

- 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 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.
- The Company signed an agreement to obtain a 7-year medium-term loan amounting to EGP 750 million from the commercial international bank, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual instalments. The loan will be used to finance the renovation of head quarter and the construction of the production hall E08 factory.