EDITA FOOD INDUSTRIES S.A.E.

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

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Review Report

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

Introduction

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

Scope of Review

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

Conclusion

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

Cairo, November 15, 2026

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

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

EDITA FOOD INDUSTRIES S.A.E.

Condensed Separate interim statement of financial position as of 30 September 2026

	Note	30-Sep-26	31-Dec-25
		EGP	EGP
Assets			
Non-current assets			
Property, plant and equipment and projects under construction	(3)	3 881 275 791	3 305 544 100
Intangible assets		242 721 395	233 922 551
Investments in subsidiaries	(4)	705 600 849	705 600 849
Total non-current assets		**4 829 598 035**	**4 245 067 500**
Current assets			
Inventories (net)	(5)	2 503 742 778	1 852 382 365
Debtors and other debit balances	(14)	1 092 768 825	718 143 105
Due from related parties	(15)	1 065 090 171	434 342 810
Treasury bills	(6)	3 385 043 089	2 224 112 471
Cash and bank balances	(7)	430 156 741	126 375 527
Financial assets measured at fair value through profit or loss		809 660 692	519 603 000
Total current assets		**9 286 462 296**	**5 874 959 278**
Total assets		**14 116 060 331**	**10 120 026 778**
Equity and liabilities			
Equity			
Issued and Paid-up capital	(8)	418 907 576	280 005 462
Legal reserve	(9)	140 002 731	140 002 731
Treasury shares	(8)	(192 608 865)	(192 608 865)
Retained earnings		5 869 610 410	4 901 697 719
Total equity		**6 235 911 852**	**5 129 097 047**
Liabilities			
Non-current liabilities			
Borrowings	(10)	1 464 512 529	1 023 162 905
Employee benefit obligations		87 201 061	84 593 385
Deferred tax liabilities, net		343 039 685	328 502 165
Total non-current liabilities		**1 894 753 275**	**1 436 258 455**
Current liabilities			
Provisions	(11)	40 650 495	56 852 978
Bank overdraft	(12)	1 355 575 406	549 154 084
Trade and notes Payable	(19)	1 599 940 777	1 286 610 263
Creditors Other Credit balances	(18)	766 116 803	543 779 156
Due to related parties	(15)	1 462 223 489	409 530 221
Borrowings	(10)	316 805 945	280 887 508
Deferred government grant - Current portion	(10)	--	1 016 994
Current income tax liabilities		444 082 289	426 840 072
Total current liabilities		**5 985 395 204**	**3 554 671 276**
Total liabilities		**7 880 148 479**	**4 990 929 731**
Total equity and liabilities		**14 116 060 331**	**10 120 026 778**

- The accompanying notes form an integral part of these condensed separate Interim financial statements.

Mr. Kareem Elsharkawy
CFO

Eng. Hani Berzi
Chairman

- Review report attached

EDITA FOOD INDUSTRIES S.A.E.

Condensed Separate interim statement of profit or loss

For the Nine months ended 30 September 2026

	Note	The nine months period ended		The three months period ended	
		30-Sep-26	30-Sep-25	30-Sep-26	30-Sep-25
		EGP	EGP	EGP	EGP
Revenue	(17)	15 657 046 008	11 802 480 390	5 921 725 351	4 453 103 547
Cost of sales	(20)	(11 232 581 626)	(8 490 656 911)	(4 297 060 741)	(3 124 047 863)
Gross profit		**4 424 464 382**	**3 311 823 479**	**1 624 664 610**	**1 329 055 684**
Other Income - Net		45 899 402	67 500 530	20 819 909	66 343 809
Distribution cost	(20)	(558 123 443)	(422 648 164)	(167 505 447)	(200 162 784)
Administrative expenses	(20)	(1 024 857 270)	(784 946 655)	(336 827 835)	(280 725 816)
Inventory write-down provision	(5)	(15 290 000)	(5 400 000)	(8 430 000)	(1 800 000)
Provisions	(11)	15 973 331	(10 077 854)	(4 963 023)	(2 158 979)
Employee benefit obligations provision		(18 495 605)	(14 342 679)	(9 183 624)	(4 780 893)
Fair value remeasurement gain through profit or loss		20 839 867	--	9 083 034	--
Expected credit losses - Due from related parties		(24 403 850)	(16 568 367)	(24 403 850)	--
Interest income		593 705 531	359 413 871	192 595 304	167 742 965
Foreign Exchange Gain / (Loss)		69 229 035	(30 249 567)	74 782 776	(29 702 404)
Finance cost		(339 621 670)	(255 578 032)	(141 616 043)	(98 066 877)
Profit for the period before tax		**3 189 319 710**	**2 198 926 562**	**1 229 015 811**	**945 744 705**
Income tax expense		(719 830 730)	(518 158 875)	(275 069 481)	(203 765 108)
Net profit for the period		**2 469 488 980**	**1 680 767 687**	**953 946 330**	**741 979 597**
Basic earnings per share	(13)	1.12	0.76	0.45	0.34
Diluted earnings per share	(13)	1.12	0.76	0.45	0.34

- The accompanying notes form an integral part of these condensed separate Interim financial statements.

EDITA FOOD INDUSTRIES S.A.E.

Condensed Separate interim statement of comprehensive income

For the nine months ended 30 September 2026

	The nine months period ended		The three months period ended	
	30-Sep-26	30-Sep-25	30-Sep-26	30-Sep-25
	EGP	EGP	EGP	EGP
Net profit for the period	2 469 488 980	1 680 767 687	978 350 180	741 979 597
Other comprehensive income				
Re-measurements of post-employment benefit obligations	14 478 629	--	-	-
Other comprehensive income for the period	14 478 629	--	--	--
Total comprehensive income for the period	**2 483 967 609**	**1 680 767 687**	**978 350 180**	**741 979 597**

- The accompanying notes form an integral part of these condensed separate Interim financial statements.

EDITA FOOD INDUSTRIES S.A.E.

Condensed Separate interim statement of changes in equity

For the nine months ended 30 September 2026

	Share capital EGP	Legal reserve EGP	Treasury shares EGP	Retained earnings EGP	Total EGP
Balance at 1 January 2025	**140 002 731**	**72 536 290**	**-**	**3 360 857 935**	**3 573 396 956**
Change of equity during the period					
Profit for the period	-	-	-	1 680 767 687	**1 680 767 687**
Total comprehensive income for the period	**-**	**-**	**-**	**1 680 767 687**	**1 680 767 687**
Shareholders transactions					
Dividends distribution for 2024	-	-	-	(889 000 000)	**(889 000 000)**
Treasury shares			(192 608 865)	--	**(192 608 865)**
Amounts under capital increase	140 002 731	-	-	(140 002 731)	-
Total Shareholders transactions	**140 002 731**	**-**	**(192 608 865)**	**(1 029 002 731)**	**(1 081 608 865)**
Balance at 30 September 2025	**280 005 462**	**72 536 290**	**(192 608 865)**	**4 012 622 891**	**4 172 555 778**
Balance at 1 January 2026	**280 005 462**	**140 002 731**	**(192 608 865)**	**4 901 697 719**	**5 129 097 047**
Change of equity during the period					
Profit for the period	-	-	-	2 469 488 980	**2 469 488 980**
Re-measurements of post-employment benefit obligations	-	-	-	14 478 629	**14 478 629**
Total comprehensive income for the period	**-**	**-**	**-**	**2 483 967 609**	**2 483 967 609**
Shareholders transactions					
Amounts under capital increase	-	-	-	-	-
Dividends distribution for 2025	-	-	-	(1 377 152 804)	**(1 377 152 804)**
Capital increase	138 902 114	-	-	(138 902 114)	
Total Shareholders transactions	**138 902 114**	**-**	**-**	**(1 516 054 918)**	**(1 377 152 804)**
Balance at 30 September 2026	**418 907 576**	**140 002 731**	**(192 608 865)**	**5 869 610 410**	**6 235 911 852**

- The accompanying notes form an integral part of these condensed separate Interim financial statements.

EDITA FOOD INDUSTRIES S.A.E.

Condensed Separate interim statement of cash flows

For the nine months ended 30 September 2026

	Notes	30-Sep-26	30-Sep-25
		EGP	EGP
Cash flows from operating activities			
Profit for the period before income tax		3 189 319 710	2 198 926 562
Adjustments for:			
Provisions	(11)	(15 973 331)	10 077 854
Provision for employee benefit obligation		18 495 605	14 342 679
Interest expenses		339 621 670	255 578 032
Interest income		(593 705 531)	(359 413 871)
Fair value remeasurement gain through profit or loss		(20 839 867)	
Depreciation of Fixed Assets	(3)	204 056 249	177 020 408
Amortization of intangible assets		28 643 031	8 028 212
Expected credit losses - Due from related parties		24,403,850	16 568 367
Government grant income		(1 176 055)	(1 839 520)
write-down of slow moving inventory	(5)	15 290 000	5 400 000
Gain on disposal of property, plant and equipment	(3)	(3 248 275)	(63 540 024)
Foreign exchange (Gain) / Loss		(94 234 082)	30 249 567
Operating income before changes in working capital		**3 090 652 974**	**2 291 398 266**
Changes in working Capital			
Inventories		(661 203 392)	690 781 847
Debtors and other receivables		(362 204 438)	(117 722 235)
Due from related parties		(582 217 949)	(328 778 709)
Trade and other payables**		516 667 155	746 637 452
Due to related parties		1 052 693 268	755 839 349
Provision utilized	(11)	(229 152)	(19 551 628)
Inventory provision used	(5)	(5 447 021)	(2 599 544)
Payment of employee benefits obligation		(1 409 300)	(1 891 586)
Dividends paid to company's employees		(169 505 842)	(88 409 100)
Cash inflow from operating activities		**2 877 796 303**	**3 925 704 112**
Interest paid		(282 955 188)	(301 379 548)
Income taxes paid		(688 050 992)	(310 134 269)
Net cash inflow from operating activities		**1 906 790 123**	**3 314 190 295**
Cash flows from investing activities			
Payment for purchase of property, plant and equipment and projects under construction*		(805 964 455)	(390 306 595)
Payment of intangible assets		-	(31 705 610)
Proceeds from disposal of property, plant and equipment	(3)	9 299 819	64 121 866
Interest received		439 602 410	252 795 530
Payment for purchase of treasury bills		(4 177 672 296)	(4 947 183 923)
Proceeds from treasury bills		3 165 123 186	3 134 189 680
Proceeds from sale of financial assets measured at fair value through P&L		528 994 906	-
Payments for purchase of financial assets measured at fair value through P&L		(777 542 726)	-
Net cash (outflow) inflow from investing activities		**(1 618 159 156)**	**(1 918 089 052)**
Cash flows from financing activities			
Proceeds from borrowings		703 139 392	148 931 557
Repayment of borrowings		(294 410 467)	(64 494 131)
Acquisition of treasury shares		-	(192 608 865)
Payment of dividends		(1 200 000 000)	(800 182 510)
Net cash outflow from financing activities		**(791 271 075)**	**(908 353 949)**
Net increase in cash and cash equivalents		**(502 640 108)**	**487 747 294**
Cash and cash equivalents at beginning of the period		(422 778 557)	(714 077 232)
Cash and cash equivalents at the end of the period	(7)	**(925 418 665)**	**(226 329 938)**

Non cash transactions

* The effect of credit purchase of property, plant, and equipment amounted to EGP 24,186,115 had been eliminated from both Trade and other payables as well as Payment for purchase of Property, Plant and equipment and projects under construction.

**The effect of dividends payable amounted to EGP 8,483,713 had been eliminated from creditors and other credit balances.

- The accompanying notes form an integral part of these condensed separate Interim financial statements.

1. General information

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

The Company is located in Sheikh Zayed city - Central Axis, Giza.

The Company provides manufacturing, producing, and packing of all food products and producing and packing of juices, jams, readymade food, dry goods, cakes, pastry, dairy products, meat, vegetables, fruits, chocolate, vegetarian products and other food products with all necessary ingredients, the company is registered in Egypt stock exchange.

These condensed separate interim financial statements have been approved by the board of directors on 15 November 2026.

2. Accounting policies

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

A. Basis of preparation

The condensed separate interim financial statements have been prepared in accordance with Egyptian Accounting Standard no. 30 "Interim Financial Reporting" and applicable related laws and regulations. The condensed separate financial statements have been prepared under the historical cost convention except for employees' end of services obligations, which is measured by the present value of the obligation.

The preparation of condensed separate financial statements in conformity with Egyptian Accounting Standard no. 30 "Interim Financial Reporting" requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting. Egyptian Accounting Standards (EAS) requires referring to the International Financial Reporting Standards (IFRS) in treating certain balances and transactions, which have not been covered in any Egyptian Accounting Standards or legal requirements.

3. Property, plant and equipment and projects under constructions

	Land	Buildings	Machinery and Equipment	Vehicles	Tools & Equipment	Furniture and Office Equipment	Projects under construction	Total
	EGP	EGP	EGP	EGP	EGP	EGP	EGP	EGP
Cost								
January 1, 2025	**106 714 127**	**997 869 863**	**2 223 362 705**	**112 687 680**	**350 369 464**	**132 645 323**	**128 289 699**	**4 051 938 861**
Transferred from projects under constructions	-	78 040 626	125 903 378	-	56 176 394	11 653 924	(304 667 212)	(32 892 890)
Additions	-	608 075	10 196 274	46 981 850	34 859 569	15 088 643	736 127 745	843 862 156
Disposals	-	(1 217 673)	(50 636 491)	(6 522 994)	(1 563 705)	(1 263 845)	-	(61 204 708)
Cost as of December 31, 2025	**106 714 127**	**1 075 300 891**	**2 308 825 866**	**153 146 536**	**439 841 722**	**158 124 045**	**559 750 232**	**4 801 703 419**
Accumulated depreciation								
January 1, 2025	**-**	**(309 253 951)**	**(641 385 611)**	**(40 565 100)**	**(203 216 467)**	**(97 068 508)**	-	**(1 291 489 637)**
Depreciation for the year	-	(40 171 487)	(107 420 870)	(23 891 083)	(52 847 120)	(13 982 478)	-	(238 313 038)
Accumulated depreciation of disposals	-	585 465	25 851 017	4 617 056	1 336 846	1 252 972	-	33 643 356
As of December 31, 2025	**-**	**(348 839 973)**	**(722 955 464)**	**(59 839 127)**	**(254 726 741)**	**(109 798 014)**	**-**	**(1 496 159 319)**
Cost as of January 1, 2026	**106 714 127**	**1 075 300 891**	**2 308 825 866**	**153 146 536**	**439 841 722**	**158 124 045**	**559 750 232**	**4 801 703 419**
Transferred from projects under constructions	-	39 682 946	234 792 661	-	6 103 766	57 603 030	(375 624 278)	**(37 441 875)**
Additions	121,864,472	269 809	10 230 176	66 751 796	33 711 085	8 804 806	581 649 215	**823 281 359**
Disposals	-	-	(774 316)	(10 653 853)	(2 217 604)	(382 715)	(1 300 000)	**(15 328 488)**
Cost as of September 30, 2026	**228 578 599**	**1 115 253 646**	**2 553 074 387**	**209 244 479**	**477 438 969**	**224 149 166**	**764 475 169**	**5 572 214 415**
Accumulated depreciation								
As of January 1, 2026	**-**	**(348 839 973)**	**(722 955 464)**	**(59 839 127)**	**(254 726 741)**	**(109 798 014)**	**-**	**(1 496 159 319)**
Depreciation for the period	-	(32 464 905)	(86 138 417)	(25 108 770)	(44 208 881)	(16 135 276)	-	**(204 056 249)**
Accumulated depreciation of disposals	-	-	732 998	6 240 270	1 929 974	373 702	-	**9 276 944**
As of September 30, 2026	**-**	**(381 304 878)**	**(808 360 883)**	**(78 707 627)**	**(297 005 648)**	**(125 559 588)**	**-**	**(1 690 938 624)**
Net book value as of December 31, 2025	**106 714 127**	**726 460 918**	**1 585 870 402**	**93 307 409**	**185 114 981**	**48 326 031**	**559 750 232**	**3 305 544 100**
Net book value as of September 30, 2026	**228 578 599**	**733 948 768**	**1 744 713 504**	**130 536 852**	**180 433 321**	**98 589 578**	**764 475 169**	**3 881 275 791**

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

	30 September 2026	30 September 2025
Charged to cost of sales	166 867 722	151 526 052
Charged to administrative expenses	36 721 978	25 178 511
Charged to distribution costs	466 549	315 845
	204 056 249	**177 020 408**

The project under construction represents the following Categories:

	30 September 2026	31 December 2025
Buildings	172 919 937	30 705 545
Machinery and equipment	482 632 700	385 799 148
Tools and equipment	30 587 028	3 019 969
Technical and other installations	78 335 504	140 225 570
	764 475 169	**559 750 232**

Cash flow statement.

The proceeds from disposal of fixed assets in the cash flow represented as follows:

	30 September 2026	30 September 2025
Net book value of the assets disposed	6 051 544	581 842
Gain on sale of property, plant and equipment	3 248 275	63 540 024
	9 299 819	**64 121 866**

4. Investments in subsidiaries

	Country of Incorporation	% Interest held	30 September 2026	31 December 202
Edita for Trade and Distribution Company	Egypt	99.80%	44 939 639	44 939 63
Edita Confectionary Industries*	Egypt	99.98%	134 820 782	134 820 78
Edita Participation Ltd.	Cyprus	100%	14 024	14 02
Edita For Food Investments **	Egypt	98%	4 900 000	4 900 00
Edita Frozen Food industries***	Egypt	100%	520 926 404	520 926 40
			705 600 849	**705 600 84**

*On March 6, 2019, the company signed an official agreement with Confidential LTD for the acquisition of 2 279 287 shares (22.27%) which is their total ownership in Edita Confectionary Industries for a total consideration of 55 297 782. The deal was finalized in June of 2019; and Edita Food Industries' share in Edita Confectionary Industries increased from 77.71% to 99.98%.

**On December 8, 2022, Edita Holding for Investments had been established as Stock Authorised Enterprise with authorized and issued share capital of EGP 5 000 000. The company's purpose is establishment of companies that issue financial instruments.

***On 29 May 2023, the company signed a Share Purchase agreement with Fancy Foods S.A.E Shareholders for the acquisition of 2 000 000 shares (100%) which is their total ownership in Fancy Foods S.A.E for a total purchase price of EGP 120 926 804. The deal was Closed on 13 June 2023.

On 1 August 2023, Edita Frozen Food Industries' board of directors has approved to increase the company paid-up capital by EGP 400 000 000. Article (6) and (7) has been amended accordingly.

The paid-up capital increase had been fully paid according to bank certificate issued by National Bank of Kuwait.

5. Inventories (net)

	30 September 2026	31 December 2025
Raw and packaging materials	2 208 304 630	1 655 763 825
Finished goods	84 018 070	28 986 744
Spare parts	113 131 744	80 513 686
Work in process	83 399 416	63 511 177
Consumables	28 814 485	27 689 521
Total	**2 517 668 345**	**1 856 464 953**
Less: write-down for slow moving and obsolete inventory	(13 925 567)	(4 082 588)
Net	**2 503 742 778**	**1 852 382 365**

Write-down for slow moving and obsolete inventory.

	30 September 2026	31 December 2025
Balance on 1 January	4 082 588	6 784 266
Charged during the period / year	15 290 000	5 100 000
Utilized during the period / year	(5 447 021)	(7 801 678)
Ending Balance as of the period / year	**13 925 567**	**4 082 588**

6. Treasury bills

	30 September 2026	31 December 2025
Treasury bills par value		
31 Days maturity	1 000 000 000	--
90 Days maturity	270 000 000	--
91-180 Days maturity	710 000 000	--
181-365 Days maturity	1 705 000 000	2 556 000 000
Total	**3 685 000 000**	**2 556 000 000**
Total Unearned credit interest	(558 217 800)	(441 766 910)
Amount paid for treasury bills	**3 126 782 200**	**2 114 233 090**
Interest income recognized to profit or loss during the period	258 260 889	109 879 381
Treasury bills balance	**3 385 043 089**	**2 224 112 471**

The average effective interest rate related to treasury bills is 25.48%.

According to the decision of the prime minister no. 4575 for 2023, financial debt instruments issued by the Egyptian government in the local currency are exempted from recognition and expected credit losses measurement.

7. Cash and bank balances

	30 September 2026	31 December 2025
Cash on hand	6 800 231	1 291 313
Cash at banks	235 291 610	125 084 214
Time Deposits	188 064 900	--
Cash and bank balances	**430 156 741**	**126 375 527**

For the purpose of the preparation of the condensed separate Interim cash flow statement, cash and cash equivalents consist of:

	30 September 2026	30 September 2025
Cash and bank balances	430 156 741	582 032 269
Bank overdraft (Note 12)	(1 355 575 406)	(808 362 207)
Total	**(925 418 665)**	**(226 329 938)**

8. Issued and paid-up capital

The issued and paid-up capital amounted to EGP 72 536 290 distributed on 362 681 450 shares (par value EGP 0.2 per share).

On 30 March 2016 an extra ordinary general assembly meeting was held in which the shareholders approved the increase of issued and paid-up capital from EGP 72 536 290 to be EGP 145 072 850.

An increase amounted to EGP 72 536 290 distributed over 362 681 450 shares with a par value of LE 0.2 per share financed from the dividends of the year ended 31 December 2015 distributed as a free share for each original share which has been registered in commercial register on May 9, 2016.

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

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

On April 16, 2025, the extra ordinary general assembly of the company's shareholders was held, and it approved the issued capital increase from EGP 140 002 731 to EGP 280 005 462.4 with an increase of EGP 140 002 731.2 against 700 013 656 shares with par value of EGP 0.2 per share. The increase will be financed through the retained earnings as per the financial statements for the period ended 31st of December 2023 that was previously approved by the ordinary general assembly of the company's shareholders that was held on 28th of March 2024 and the financial report issued by GAFI's economic performance department no. 2930/2024 dated 6th of November 2024.

On May 7, 2025, the capital increase was annotated in the company's commercial register.

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

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

The issued capital amounted to EGP 418,907,576 as of 30 September 2026 (with a par value of EGP 0.2 per share).

Treasury shares

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

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

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

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

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

9. Legal reserve

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

10. Borrowings

	30 September 2026			31 December 2025		
	Current	Non-current	Total	Current	Non-current	Total
Seventh loan	12 891 183	--	**12 891 183**	19 200 000	2 600 759	**21 800 759**
Eighth Loan	17 192 510	19 596 809	**36 789 319**	20 619 428	33 177 912	**53 797 340**
Ninth Loan	17 679 906	11 070 656	**28 750 562**	17 679 906	29 905 498	**47 585 404**
Tenth loan	18 974 693	--	**18 974 693**	13 538 533	11 604 279	**25 142 812**
Eleventh loan	39 125 222	114 000 000	**153 125 222**	50 392 222	152 000 000	**202 392 222**
Twelfth loan	2 039 846	1 903 556	**3 943 402**	2 124 369	3 807 113	**5 931 482**
Thirteenth Loan	15 650 874	41 650 379	**57 301 253**	42 702 702	159 600 433	**202 303 135**
Fourteenth loan	150 574 603	573 151 737	**723 726 340**	114 630 348	630 466 911	**745 097 259**
Fifteenth Loan	14 182 456	266 471 302	**280 653 758**	--	--	**--**
Sixteenth Loan	26 743 958	303 000 000	**329 743 958**	--	--	**--**
Seventeenth Loan	1 712 816	67 149 610	**68 862 426**	--	--	**--**
Eighteenth Loan	37 878	66 518 480	**66 556 358**	--	--	**--**
Total	**316 805 945**	**1 464 512 529**	**1 781 318 474**	**280 887 508**	**1 023 162 905**	**1 304 050 413**

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

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

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

Deferred government grant

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

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

11. Provisions

	30 September 2026	31 December 2025
Balance on 1 January	56 852 978	65 467 747
Charged during the period /year	11 352 896	17 023 859
Utilized during the period / year	(229 152)	(20 141 607)
No longer required	(27 326 227)	(5 497 021)
Ending Balance as of	**40 650 495**	**56 852 978**

Provisions related to claims expected to be made by a third party in connection with the Group's operations. The information usually required by Egyptian Accounting Standards is not disclosed because the management believes that to do so would seriously prejudice the outcome of the negotiation with that party. These provisions are reviewed by management every year and the amount provided is adjusted based on latest development, discussions, and agreements with the third party.

12. Bank overdrafts

	30 September 2026	31 December 2025
Bank overdraft	1 355 575 406	549 154 084
Total	**1 355 575 406**	**549 154 084**

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

13. Earnings per share

Basic

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

	30 September 2026	30 September 2025
Profit for the period	**2 469 488 980**	**1 680 767 687**
Employees' profit share*	(131 895 662)	(99 416 997)
Profit attributable to shareholders after employees' profit share	**2 337 593 318**	**1 581 350 690**
Ordinary shares	2 094 537 882	2 094 537 882
Treasury shares	(11 006 173)	(11 006 173)
Weighted average number of ordinary shares in issue	**2 083 531 709**	**2 083 531 709**
Basic earnings per share	**1.12**	**0.76**

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

Diluted

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

14. Trade and other receivables

	30 September 2026	31 December 2025
Trade receivables	258 831 171	75 633 191
Advances to suppliers	664 909 180	510 185 306
Prepaid expenses	75 549 919	36 104 554
Deposits with others	30 551 407	26 335 447
Export Subsidies	21 146 267	20 649 693
Other debit balances	18 619 323	13 774 901
Letter of credit	9 903 815	6 349 383
Employee loans	13 257 743	29 110 630
Total	**1 092 768 825**	**718 143 105**

15. Related parties

The increase in the balance of due from/to related parties is due to the increase in Transfers made within Group companies and advance payments related to commercial trading relationship during the period ended 30 September 2026, against company products.

16. Segment reporting

The Company operates across five segments in 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
Rusks	Bake Rolz, Bake Stix	Baked wheat salty snack
Wafer	Freska	Filled wafers
Biscuits	Oniro	Cookies

(Amounts presented to the nearest thousands EGP)

	Cake		Croissant		Rusks		Wafer		Biscuits		Total	
	30.9.2026	30.9.2025	30.9.2026	30.9.2025	30.9.2026	30.9.2025	30.9.2026	30.9.2025	30.9.2026	30.9.2025	30.9.2026	30.9.2025
Revenue	8 868 953	6 206 991	4 579 677	3 457 282	724,278	627 117	1,296,591	1 298 144	187 547	212 946	15 657 046	11 802 480
Gross profit	2 777 200	1 936 106	1 165 489	919 238	155 732	128 714	300,769	312 141	25 274	15 625	4 424 464	3 311 824
Operating profit	**1 978 150**	**1 184 969**	**629 755**	**612 797**	**106 217**	**93 167**	**127,459**	**231 767**	**(97)**	**(18 471)**	**2 841 484**	**2 104 229**

Operating profit reconciles to net profit as follows:

	30 September 2026	30 September 2025
Operating profit	2 841 484	2 104 229
Other revenues (expenses)	3 684	21 112
Foreign Exchange Gain/(Loss)	69 229	(30 250)
Finance cost	(339 622)	(255 578)
Finance income and Fair value remeasurement gain	614 545	359 414
Income tax	(719 831)	(518 159)
Net profit	**2 469 489**	**1 680 768**

Segment reporting (continued)

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

- Management has determined the operating segments based on the information reviewed by the chief operating decision makers of the Company for the purpose of allocating and assessing resources.
- The chief operating decision makers consider the business from products perspective. Although Rusks, Wafer, and Candy do not meet the quantitative threshold required by EAS 41 for reportable segments, management has concluded that these segments should be reported as it is closely monitored by the chief operating decision makers as it is expected to materially contribute to the Company revenue in the future.
- The chief operating decision makers assesses the performance of the operating segments based on their operating profit.
- There were no inter-segment sales made during the period.
- Finance income and finance cost are not allocated to segments, as this type of activity is driven by the central treasury function which manage the cash position of the Company.

17. Sales Revenues

Increase in Sales is due to:

- Sales prices increase of Company's products in Cake, Rusks and Croissant segments during the period ended 30 September 2026 compared to the same period last year 30 September 2025.
- Increase in export sales during the period ended 30 September 2026.

18. Creditors and other credit balances

	30 September 2026	31 December 2025
Taxes payable	64 602 731	87 102 517
Accrued expenses	333 537 553	148 831 512
Other credit balances	217 913 684	160 247 806
Social insurance	13 132 322	2 656 864
Advances from customers	112 662 547	131 809 379
Dividends payable	8 483 713	836 751
Deposits from others	15 784 253	12 294 327
Total	**766 116 803**	**543 779 156**

19. Trade and notes payable

	30 September 2026	31 December 2025
Trade Payables	1 460 403 311	1 233 238 610
Payables From Purchase of Property Plant and Equipment	24 186 115	21 051 667
Notes Payables	115 351 351	32 319 986
Total	**1 599 940 777**	**1 286 610 263**

20. Expense by nature

	30 September 2026	30 September 2025
Cost of sales	11 232 581 626	8 490 656 911
Distribution cost	558 123 443	422 648 164
Administrative expenses	1 024 857 270	784 946 655
	12 815 562 339	**9 698 251 730**
Raw and packaging materials used	9 521 356 392	7 196 679 725
Salaries and wages	1 266 260 020	915 200 680
Advertising expense	492 443 180	394 651 554
Depreciation and Amortization	232 699 280	185 048 620
Miscellaneous and other expense	380 576 247	299 098 786
Fuel, oil, water and electricity	244 863 870	165 340 974
Employees benefits	214 959 060	179 882 074
Company's share in social insurance	70 495 570	59 775 025
Transportation expense	127 258 630	98 434 760
Maintenance	134 912 490	110 179 673
Consumables	101 821 710	76 234 221
Logistic expenses	12 390 580	7 274 635
Vehicle expense	15 525 310	10 451 003
Total cost of sales, distribution costs, and administrative expenses	**12 815 562 339**	**9 698 251 730**

21. Contingent liabilities

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

The banks have issued letters of credit and guarantee in favour of Edita Foods Industries during the normal course of operation as of 30 September 2026 amounted to EGP 575 857 286 (31 December 2025: EGP 468 006 597).

IFC Loan

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

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

As of the condensed separate interim financial statements date no amounts withdrawn by Edita Food Industries from the said loan.

22. Commitments

Capital Commitments

The Company has capital commitments as of 30 September 2026 of EGP 1 897 M (31 December 2025: EGP 207M) in respect of the capital expenditure.

23. Tax position

Due to the nature of the tax assessment process in Egypt, the final outcome of the assessment by the Tax Authority might not be realistically estimated. Therefore, additional liabilities are contingent upon the tax inspection and assessment of the Tax Authority. Below is a summary of the tax status of the Company as of the condensed separate interim financial statements date 30 September 2026.

A) Corporate tax

- The company is tax exempted for a period of 10 years ending 31 December 2007 in accordance with Law No. 230 of 1989 and Law No. 59 of 1979 related to New Urban Communities. The exemption period was determined to start from the fiscal year beginning on 1 January 1998. The company submits its tax returns on its legal period.
- The tax inspection was performed for the period from the company's inception till 31 December 2016 and all due tax amounts paid.
- For the years 2017 - 2019 tax inspection is finalized and the file transferred to the internal committee and settled.
- For the years 2020 - 2022 tax inspection is finalized and the file transferred to the internal committee.
- For the years 2023 – 2025 the Company submitted the tax return according to law No. 91 of 2005 in its legal period and has not been inspected yet.

B) Payroll tax

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

C) VAT tax

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

D) Stamp duty tax

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

24. Significant events during the period:

- The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, February 12, 2026, to cut the overnight deposit and lending yield and the price of the main operation of the Central Bank by 100 basis points, to reach 19%, 20% and 19.5%, respectively. The credit and discount rate was also cut by 100 basis points to reach 19.5%.
- On April 19, 2026, the ordinary general assembly of the company's shareholders was held, and it approved the financial statements for the year ended December 31, 2025 and approved the dividends distribution to shareholders of EGP 1.2 Billion to be distributed in the form of cash coupons amounted to EGP 0.8639 per share and employees' dividend distribution of EGP 177.1 million.
- On August 13, 2026, the extra ordinary general assembly of the company's shareholders was held, and it approved the issued capital increase from EGP 280 005 462 to EGP 418 907 576,4 with an increase of EGP 138 902 114 against 694 510 570 shares with par value of EGP 0.2 per share. The increase will be financed through the retained earnings as per the financial statements for the period ended 31st of December 2025, approved by the Ordinary General Assembly meeting held on 19 April 2026, in accordance with the financial examination report issued by the Economic Performance Sector of the General Authority for Investment and Free Zones (GAFI) dated 22 June 2026.
  On August 30, 2026, the capital increase was authorized in the company's commercial register.
- The Company signed an agreement to obtain a 7 year medium-term loan amounting to EGP 600 million from the Arab Bank, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 60 million, with the first installment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The company signed an agreement to obtain a 7 year medium-term loan amounting to EGP 320 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 32 million, with the first installment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The Company signed an agreement to obtain a 7-year medium-term loan amounting to EGP 180 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 18 million, with the first installment due in November 2028. The loan will be used to finance new production lines to enhance production capacity.
- During the reporting period, the region witnessed a notable military escalation. On 28 February 2026, the United States and Israel launched an attack on Iran. In light of the continuation of these events, it is not currently possible to reliably estimate the duration of the conflict or determine its potential economic and financial effects. However, these developments may impact economic growth rates, investment levels, and cash flows in the region. The Company's management is closely monitoring developments and assessing their potential impact on the overall economy and specifically on the Company's operations, financial position, and results of operations, including the potential impact on supply chains, financing costs, and demand for the Company's products and services.
- The Company signed an agreement to obtain a 7-year Long-term loan amounting to EGP 900 million from Banque Misr at an interest rate of 0.45% above the official lending rate, to be repaid semi-annual installments. The loan will be used to upgrade, renovation, and maintenance of machinery, equipment, spare parts, and new components required for the company's production lines.
- The Company signed an agreement to obtain a 7-year medium-term loan amounting to EGP 750 million from the commercial international bank, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments. The loan will be used to finance the renovation of head quarter and the construction of new production hall.
- On 23 September 2026, Edita Food Industries S.A.E, Ahramat Al-Nile for general trading and food industries Limited, Edita Participation Cyprus Limited and Edita For Trade & Distribution "The Co-Borrowers" signed a long-term loan agreement with International Finance Corporation with total amount of USD 25 million to finance the Group's working capital and capital expenditure program in Egypt and Iraq and to finance the Group's expansion plan internationally.

25. Significant events during the subsequent period:

- On 26 October 2026, the Board of Directors approved the purchase of 30,000,000 shares as treasury shares, representing 1.4323% of the Company's current issued share capital and 1.4399% of the Company's issued share capital after its reduction by the value of the outstanding treasury shares balance, following the completion of the procedures stipulated under Article 48 of the Listing and Delisting Rules. This decision reflects the Company's confidence in the performance of its shares and aims to support the market price of the stock, as this step is expected to generate strong investment returns once the current conditions stabilize.
- On 29 October 2026, The Monetary Policy Committee (MPC) of the Central Bank of Egypt (CBE) decided to raise the key policy rates by 100 bps. Accordingly, the overnight deposit rate, overnight lending rate, and the rate of the main operation were raised to 20.0 percent, 21.0 percent, and 20.5 percent, respectively. The discount rate was also raised to 20.5 percent.