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

REVIEW REPORT AND
CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED
30 June 2026

Contents **Page**

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Review Report

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

Introduction

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

Scope of Review

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

Conclusion

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

Cairo, August 12, 2026

Saleh, Barsoum & Abdel Aziz
Accountants & Auditors

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

EDITA FOOD INDUSTRIES (S.A.E) AND ITS SUBSIDIARIES
Condensed consolidated interim Statement of Financial Position as of 30 June 2026

	Note	30 June 2026 EGP	31 December 2025 EGP
Assets			
Non-current assets			
Property, plant and equipment and projects under constructions	3	5 918 327 625	5 473 026 194
Right of use assets		485 471 817	471 665 836
Intangible assets		323 354 084	298 916 619
Goodwill	5	163 316 227	158 769 416
Total non-current assets		**6 890 469 753**	**6 402 378 065**
Current assets			
Inventories	4	2 775 486 052	2 315 050 051
Trade receivables	14	359 034 858	243 511 563
Debtors and Other Debit Balance	15	1 122 716 746	932 732 627
Due from related parties		23 053 839	89 033 817
Treasury Bills	6	3 621 165 116	3 445 357 884
Financial assets measured at fair value through P&L		381 398 555	578 992 890
Cash and bank balances	7	1 228 927 773	716 765 194
Total current assets		**9 511 782 939**	**8 321 444 026**
Total assets		**16 402 252 692**	**14 723 822 091**
Equity and liabilities			
Equity attributable to owners of the parent			
Paid up capital	8	280 005 462	280 005 462
Legal reserve	9	140 002 729	140 002 729
Cumulative translation reserve		(174 082 481)	(143 568 018)
Transactions with non-controlling interest		(32 132 098)	(32 132 098)
Treasury shares	8	(192 608 865)	(192 608 865)
Retained earnings		5 914 079 935	5 672 826 654
Total equity		**5 935 264 682**	**5 724 525 864**
Non-controlling interest		363 436 286	367 793 335
Total equity		**6 298 700 968**	**6 092 319 199**
Liabilities			
Non-current liabilities			
Borrowings	10	2 907 588 682	2 886 725 728
Deferred government grants	10	17 879 383	17 841 111
Employee benefit obligations		127 457 095	114 366 146
Deferred tax liabilities		364 027 361	369 666 761
Lease liabilities		543 865 369	512 767 017
Total non-current liabilities		**3 960 817 890**	**3 901 366 763**
Current liabilities			
Provisions	11	64 890 743	96 646 561
Bank overdraft	12	1 970 867 293	771 424 343
Trade and notes payables		1 572 813 001	1 582 315 367
Creditors and other credit balances	18	1 377 196 233	932 749 514
Current portion of borrowings	10	789 567 915	813 869 286
Deferred government grants	10	881 716	2 587 049
Current income tax liabilities		349 613 155	514 276 098
Lease liabilities		16 903 778	16 267 911
Total current liabilities		**6 142 733 834**	**4 730 136 129**
Total liabilities		**10 103 551 724**	**8 631 502 892**
Total equity and liabilities		**16 402 252 692**	**14 723 822 091**

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

Mr. Kareem ElSharkawy
CFO

Eng. Hani Berzi
Chairman

- Auditor's review report attached

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

	Note	Six Months period ended 30-Jun-26 EGP	Six Months period ended 30-Jun-25 EGP	Three Months period ended 30-Jun-26 EGP	Three Months period ended 30-Jun-25 EGP
Revenue	16	12 250 402 687	9 247 121 351	6 479 903 702	4 963 742 378
Cost of sales	17	(8 064 324 965)	(6 210 503 759)	(4 324 822 969)	(3 298 913 868)
Gross profit		**4 186 077 722**	**3 036 617 592**	**2 155 080 733**	**1 664 828 510**
Other expenses - Net		29 935 910	5 777 625	21 628 972	5 738 761
Selling and Distribution cost	17	(1 236 533 671)	(894 183 531)	(608 143 528)	(501 234 785)
General and Administrative expenses	17	(967 741 131)	(680 028 580)	(523 450 085)	(331 880 349)
Inventory write-down provision	4	(12 110 565)	(9 297 001)	(6 627 382)	(4 755 433)
Provisions	11	30 908 719	(12 839 859)	(3 016 416)	(6 259 313)
Impairment on due from related parties		4 729 625	--	4 729 625	--
Impairment on other debit balances		(25 000 000)	--	(25 000 000)	--
Employee Benefit Obligations provision		(14 109 339)	(13 334 487)	(7 054 669)	(6 656 862)
Fair value remeasurement gain on P/L		18 133 204	--	9 639 827	--
Finance Income		489 674 337	199 543 086	232 551 160	122 024 772
Foreign Exchange Loss		(28 335 268)	16 769 132	(73 489 934)	931 519
Finance cost		(343 636 937)	(276 606 673)	(187 760 028)	(142 695 178)
Profit before income tax		**2 131 992 606**	**1 372 417 304**	**989 088 275**	**800 041 642**
Income tax expense		(518 083 162)	(354 731 025)	(227 232 560)	(212 137 839)
Net profit for the period		**1 613 909 444**	**1 017 686 279**	**761 855 715**	**587 903 803**
Profit is attributable to					
Owners of the parent		1 669 909 443	1 026 431 435	796 089 604	593 144 654
Non-controlling interest		(55 999 999)	(8 745 156)	(34 233 889)	(5 240 851)
Net profit for the period		**1 613 909 444**	**1 017 686 279**	**761 855 715**	**587 903 803**
Basic and Diluted earnings per share	13	**1.12**	**1.02**	**0.53**	**0.60**

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

EDITA FOOD INDUSTRIES S.A.E.

Condensed consolidated interim statement of comprehensive income

For the six months ended 30 June 2026

	Six Months period ended		Three Months period ended	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	EGP	EGP	EGP	EGP
Net profit for the period	1 613 909 444	1 017 686 279	761 855 715	587 903 803
Other comprehensive income				
Items that may be reclassified to profit or loss :-				
Exchange differences on translation of foreign operations	(29 672 175)	43 419 538	46 066 803	26 563 217
Total comprehensive income for the period	**1 584 237 269**	**1 061 105 817**	**807 922 518**	**614 467 020**
Attributable to				
Owners of the parent	1 639 394 980	1 065 394 487	894 438 218	617 664 736
Non-controlling interest	(55 157 711)	(4 288 670)	(86 515 700)	(3 197 716)
Total comprehensive income for the period	**1 584 237 269**	**1 061 105 817**	**807 922 518**	**614 467 020**

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

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

	Paid up capital	Legal reserve	Cumulative translation reserve	Transactions with non-controlling interest	Treasury shares	Retained earnings	Total Owners of the parent	Non-controlling interest	Total owners' equity
	EGP	EGP	EGP	EGP	EGP	EGP	EGP	EGP	EGP
Balance at 1 January 2025	140 002 731	72 536 289	(210 241 954)	(32 132 098)		4 085 319 751	4 055 484 719	102 084 427	4 157 569 146
Other comprehensive income									
Net profit for the period	-	-	-	-	-	1 026 431 435	1 026 431 435	(8 745 156)	1 017 686 279
other comprehensive income	-	-	38 963 052	-	-	-	38 963 052	4 456 486	43 419 538
Total comprehensive income for the period	-	-	38 963 052	-	-	1 026 431 435	1 065 394 487	(4 288 670)	1 061 105 817
Shareholders transactions									
Dividends 2024	-	-	-	-	-	(922 700 000)	(922 700 000)	-	(922 700 000)
Amount under capital increase	140 002 731	-	-	-	-	(140 002 731)	-	-	--
Total shareholders transactions	140 002 731	-	-	-	-	(1 062 702 731)	(922 700 000)	-	(922 700 000)
Balance at 30 June 2025	280 005 462	72 536 289	(171 278 902)	(32 132 098)	-	4 049 048 455	4 198 179 206	97 795 757	4 295 974 963
Balance at 1 January 2026	280 005 462	140 002 729	(143 568 018)	(32 132 098)	(192 608 865)	5 672 826 654	5 724 525 864	367 793 335	6 092 319 199
Other comprehensive income									
Net profit for the period	-	-	-	-	-	1 669 909 443	1 669 909 443	(55 999 999)	1 613 909 444
Other comprehensive income for the period	-	-	(30 514 463)	-	-	-	(30 514 463)	842 288	(29 672 175)
Total comprehensive income for the period	-	-	(30 514 463)	-	-	1 669 909 443	1 639 394 980	(55 157 711)	1 584 237 269
Shareholders transactions									
Dividends 2025	-	-	-	-	-	(1 428 656 162)	(1 428 656 162)	-	(1 428 656 162)
Payments for capital increase - Morocco	-	-	-	-	-	-	-	50 800 662	50 800 662
Total shareholders transactions	-	-	-	-	-	(1 428 656 162)	(1 428 656 162)	50 800 662	(1 377 855 500)
Balance at 30 June 2026	280 005 462	140 002 729	(174 082 481)	(32 132 098)	(192 608 865)	5 914 079 935	5 935 264 682	363 436 286	6 298 700 968

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

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

	Notes	30 June 2026	30 June 2025
		EGP	EGP
Cash flows from operating activities			
Profit for the period before income tax		**2 131 992 606**	**1 372 417 304**
Adjustments for:			
Provisions	11	(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	-
Employee benefit obligation		14 109 339	13 334 487
Interest expense		331 437 788	254 956 398
Interest expense - Leases assets		12 199 149	21 650 275
Amortization -Lease		30 487 219	15 568 667
Government Grant		(848 097)	(1 261 678)
Interest income		(489 674 337)	(199 543 086)
Depreciation of Fixed Assets	3	245 237 868	209 429 232
Amortization of Intangible Assets		12 775 537	6 544 564
Provision of slow moving inventory	4	12 110 565	9 297 001
Gain from sale of property, plant and equipment		(5 966 836)	(3 957 858)
Foreign exchange loss		28 335 268	(16 769 132)
Gain from investment at fair value through P&L		(18 133 204)	-
		2 293 424 521	**1 694 506 033**
Changes in working capital			
Inventories		(460 117 883)	1 019 642 322
Trade receivables and other debit balances		(259 797 811)	37 372 736
Trade and other payables(**)		395 966 760	394 089 969
Provision utilized	11	(489 266)	(13 743 635)
Inventory provision used	4	(12 428 683)	(16 639 765)
Payments of employee benefit obligations		(1 018 391)	(1 680 279)
Dividends paid to employees		(218 129 660)	(121 663 385)
Cash generated from operating activities		**1 737 409 587**	**2 991 883 996**
Interest paid		(290 413 093)	(311 301 555)
Income tax paid		(688 535 846)	(381 776 481)
Net cash flows generated from operating activities		**758 460 648**	**2 298 805 960**
Cash flows from investing activities			
Payment for purchase of property, plant and equipment*		(697 840 648)	(388 658 907)
Payment for purchase of Intangible assets		-	(376 200)
Proceeds from sale of property, plant and equipment		25 280 171	4 410 458
Interest received		196 741 455	131 850 831
Proceeds from the sale of Fair value investments through P&L		528 096 376	-
Payment for purchase of Fair value investments through P&L		(326 792 653)	-
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
Net cash flows used in investing activities		**(166 526 062)**	**(1 436 325 856)**
Cash flows from financing activities			
Lease Payments		(26 907 507)	(24 468 636)
Payments of borrowings		(449 976 186)	(104 365 326)
Proceeds from borrowings		438 042 772	609 294 092
Dividends paid to Shareholders		(1 200 000 000)	(400 091 255)
Net cash flows used in financing activities		**(1 238 840 921)**	**80 368 875**
Net increase/(decrease) in cash and cash equivalents		**(646 906 335)**	**942 848 979**
Cash and cash equivalents at beginning of the period		(54 659 149)	(290 075 683)
Effect of change in exchange rates on cash and cash equivalents		(40 374 036)	21 430 396
Cash and cash equivalents at end of the period	7	**(741 939 520)**	**674 203 692**

* The effect of credit purchase of property, plant, and equipment amounted to EGP 59 241 027 had been eliminated as non cash

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

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

1. General information

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

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

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

These condensed consolidated financial statements have been approved by the Board of Directors on 12 August 2026.

2. Accounting policies

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

A. Basis of preparation

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

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

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

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

Percentage of ownership in subsidiaries

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

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

B. Basis of consolidation

1) Subsidiaries

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

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

1.1 Acquisition method

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

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

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

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

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

1.2 Changes in ownership interests in subsidiaries without change of control

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

1.3 Disposal of subsidiaries

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

1.4 Goodwill

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

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

1.5 Measurement period:

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

2) Investment in Joint Venture

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

2.1 Equity accounting method

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

2.2 Changes in owner's equity

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

2.3 The losses of a joint venture

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

2.4 Transactions with joint venture

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

2.5 Goodwill arisen from investments in joint venture

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

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

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

3. Property, plant and equipment and projects under constructions

	Land EGP	Buildings EGP	Machinery and Equipment EGP	Vehicles EGP	Tools & Equipment EGP	Furniture and Office Equipment EGP	Projects under construction* EGP	Total EGP
Cost								
Cost as of January 1, 2025	**149 150 128**	**1 598 150 690**	**2 949 632 389**	**845 402 680**	**453 029 591**	**245 309 599**	**137 786 903**	**6 378 461 980**
Transferred from projects under constructions		81 302 298	126 025 717	1 008 772	57 153 856	13 010 716	(312 795 634)	**(34 294 275)**
Translation differences	-	11 122 691	7 988 521	(21 950)	935 137	116 832	(2 182 974)	**17 958 257**
Acquisition	-	-	211 719 211	7 893 769	7 243 447	28 770	184 391 655	**411 276 852**
Additions	-	11 281 031	40 528 101	76 280 850	74 026 666	27 149 838	815 271 309	**1 044 537 795**
Disposals	-	(1 217 673)	(50 636 491)	(10 644 414)	(1 662 912)	(2 391 771)	-	**(66 553 261)**
Cost as of Dec 31, 2025	**149 150 128**	**1 700 639 037**	**3 285 257 448**	**919 919 707**	**590 725 785**	**283 223 984**	**822 471 259**	**7 751 387 348**
Accumulated depreciation								
As of January 1, 2025	-	**(411 561 864)**	**(737 919 266)**	**(327 186 410)**	**(248 489 093)**	**(162 178 894)**	-	**(1 887 335 527)**
Depreciation for the period	-	(69 151 562)	(145 592 940)	(72 470 500)	(112 339 093)	(29 946 049)	-	**(429 500 144)**
Accumulated depreciation of disposals	-	585 465	25 851 017	8 440 976	1 432 063	2 164 996	-	**38 474 517**
As of December 31, 2025	-	**(480 127 961)**	**(857 661 189)**	**(391 215 934)**	**(359 396 123)**	**(189 959 947)**	-	**(2 278 361 154)**
Net book value as of December 31, 2025	**149 150 128**	**1 220 511 076**	**2 427 596 259**	**528 703 773**	**231 329 662**	**93 264 037**	**822 471 259**	**5 473 026 194**
Cost								
Cost as of January 1, 2026	**149 150 128**	**1 700 639 037**	**3 285 257 448**	**919 919 707**	**590 725 785**	**283 223 984**	**822 471 259**	**7 751 387 348**
Transferred from projects under constructions	-	48 187 962	244 308 916		6 792 621	30 551 089	(365 025 845)	**(35 185 257)**
Acquisition	-	6 822 398	11 560 541	139 881	564 021	54 830	(395 519)	**18 746 152**
Additions	-	668 695	11 835 161	188 541 629	29 176 728	16 524 824	479 544 702	**726 291 739**
Disposals	-	(483 087)	(619 544)	(18 194 946)	(658 868)	(559 553)	(19,850)	**(20 535 848)**
Cost as of June 30, 2026	**149 150 128**	**1 755 835 005**	**3 552 342 522**	**1 090 406 271**	**626 600 287**	**329 795 174**	**936 574 747**	**8 440 704 134**
Accumulated depreciation								
Accumulated Depreciation as of January 1, 2026	-	**(480 127 961)**	**(857 661 189)**	**(391 215 934)**	**(359 396 123)**	**(189 959 947)**	-	**(2 278 361 154)**
Depreciation for the period	-	(38 737 979)	(80 105 369)	(66 300 300)	(40 208 257)	(19 885 963)	-	**(245 237 868)**
Accumulated depreciation of disposals	-	49 098	423	567 000	425 084	180 908	-	**1 222 513**
Accumulated Depreciation as of June 30, 2026	-	**(518 816 842)**	**(937 766 135)**	**(456 949 234)**	**(399 179 296)**	**(209 665 002)**	-	**(2 522 376 509)**
Net book value as of June 30, 2026	**149 150 128**	**1 237 018 163**	**2 614 576 387**	**633 457 037**	**227 420 991**	**120 130 172**	**936 574 747**	**5 918 327 625**

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

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

	30 June 2026	30 June 2025
Cost of sales	153 533 968	138 655 706
Distribution costs	54 154 493	47 561 915
Administrative expenses	37 549 407	23 211 611
	245 237 868	**209 429 232**

* The project under construction represents the following Categories:

	30 June 2026	31 December 2025
Buildings	144 043 409	38 730 181
Machinery and equipment	665 740 726	618 850 274
Tools and equipment	9 204 137	13 620 219
Technical and other installations	117 586 475	151 270 585
	936 574 747	**822 471 259**

4. Inventories

	30 June 2026	31 December 2025
Raw and packaging materials	2 332 507 990	1 896 404 221
Finished goods	253 317 094	239 665 675
Spare parts	136 908 185	120 513 069
Work in process	64 670 229	69 364 317
Consumables	38 850 386	38 853 375
Total	**2 826 253 884**	**2 364 800 657**
Less: write-down for slow moving and obsolete inventory	(50 767 832)	(49 750 606)
Net	**2 775 486 052**	**2 315 050 051**

Write-down for slow moving and obsolete inventory:

	30 June 2026	31 December 2025
Balance as of 1 January	49 750 606	20 320 201
Charged during the period / year	12 157 753	31 332 605
Utilized during the period / year	(12 428 683)	(1 902 200)
Provisions no longer required	(47 188)	--
Currency Translation	1 335 344	--
Ending Balance as of the period / year	**50 767 832**	**49 750 606**

5. Goodwill

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

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

	30 June 2026	31 December 2025
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**

6. Treasury bills

	30 June 2026	31 December 2025
Treasury bills par value		
31 Days maturity	1 050 000 000	747 100 000
91-180 Days maturity	1 446 825 000	727 099 666
181-365 Days maturity	1 270 000 000	2 306 000 000
Total	**3 766 825 000**	**3 780 199 666**
Total Unearned credit interest	(562 842 298)	(451 381 083)
Amount paid for treasury bills	**3 203 982 702**	**3 328 818 583**
Interest Charged to Profit or Loss During the Current Period	328 515 827	116 539 301
Interest Charged to Profit or Loss During the Previous Period	88 666 587	--
Treasury bills balance	**3 621 165 116**	**3 445 357 884**

- The average effective interest rate related to treasury bills is 25.57%.
- Based on Prime Minister decision number 4575 for the year 2023, All debt instruments issued by the Egyptian government nominated in Egyptian currency is exempted from Expected credit losses measurement.

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

7. Cash and bank balances

	30 June 2026	31 December 2025
Cash at banks and on hand	953 534 009	716 765 194
Time deposit – Foreign currency (*)	275 393 764	--
Cash and bank balances	**1 228 927 773**	**716 765 194**

(*) The average rate on time deposit is 4%.

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

	30 June 2026	30 June 2025
Cash and bank balances	1 228 927 773	1 377 082 859
Bank overdraft (Note 12)	(1 970 867 293)	(702 879 167)
Total	**(741 939 520)**	**674 203 692**

8. Share capital

Authorized capital EGP 360 000 000 (1 800 000 000 share, par value EGP 0.2 per share).

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

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

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

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

On April 16, 2025, the extra ordinary general assembly of the company's shareholders was held, and it approved the issued capital increase from EGP 140 002 731 to EGP 280 005 462 with an increase of EGP 140 002 731 against 700 013 656 shares with par value of EGP 0.2 per share. The increase will be financed through the retained earnings as per the financial statements for the period ended 31st of December 2024 distributed as a free share for each original share.

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

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

Accordingly, the issued and paid-up capital as of 30 June 2026 amounted to EGP 280 005 462 (par value EGP 0.2 per share).

Treasury shares

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

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

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

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

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

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 Group may stop such transfers when the legal reserve reaches 50% of the issued capital. The reserve is not eligible for distribution to shareholders.

10. Loans

	30 June 2026			31 December 2025		
	Current portion	**Non-current portion**	**Total**	**Current portion**	**Non-current portion**	**Total**
Loans	789 567 915	2 907 588 682	**3 697 156 597**	813 869 286	2 886 725 728	**3 700 595 014**
	789 567 915	**2 907 588 682**	**3 697 156 597**	**813 869 286**	**2 886 725 728**	**3 700 595 014**

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

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

	30 June 2026	31 December 2025
Balance due within 1 year	742 004 331	762 886 080
Accrued interest	47 563 584	50 983 206
	789 567 915	**813 869 286**

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

	30 June 2026			31 December 2025		
	Current portion	Non-current portion	Total	Current portion	Non-current portion	Total
IFC loan	368 565 910	1 534 015 432	**1 902 581 342**	365 521 263	1 651 500 010	**2 017 021 273**
	368 565 910	**1 534 015 432**	**1 902 581 342**	**365 521 263**	**1 651 500 010**	**2 017 021 273**

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

	30 June 2026	31 December 2025
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 30 September 2023, Edita Food Industries S.A.E, Edita Participation Cyprus Limited and Edita For Trade & Distribution S.A.E "The Co-Borrowers" signed a loan agreement with International Finance Corporation with total amount of USD 45 million. to finance (i) the Group's working capital and capital expenditure program in Egypt and Morocco (ii) the Group's expansion plan in Egypt and internationally, and (iii) the refinancing of up to $10 million Dollars of the loan provided by IFC to the Co-Borrowers under the loan agreement (the "2019 Loan Agreement") entered among the parties and dated May 26, 2019.

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

As of 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).

Terms of payments:

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

Interest:

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

Fair value:

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

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

(2) Edita Food Industries

	30 June 2026			31 December 2025		
	Current	Non-current	Total	Current	Non-current	Total
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**	50 392 222	152 000 000	**202 392 222**
Twelfth loan	2 072 907	2 855 335	**4 928 242**	2 124 369	3 807 113	**5 931 482**
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 due short-term portion loans according to the following schedule:

	30 June 2026	31 December 2025
Balance due within 1 year	233 676 285	265 471 880
Accrued interest	19 889 982	15 415 628
Total	**253 566 267**	**280 887 508**

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

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

(3) Edita for Trade and Distribution

	30 June 2026			31 December 2025		
	Current portion	Non-current portion	Total	Current portion	Non-current portion	Total
Second Loan	52 250 000	130 625 000	**182 875 000**	52 250 000	156 750 000	**209 000 000**
	52 250 000	**130 625 000**	**182 875 000**	**52 250 000**	**156 750 000**	**209 000 000**

The due current portion is according to the following schedule:

	30 June 2026	31 December 2025
Balance due within 1 year	52 250 000	52 250 000
Accrued interest	--	--
	52 250 000	**52 250 000**

Second Loan

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

Terms of payments:

Edita Trade and Distribution is obligated to pay the loan on 8 semi-annual installments amounted to 28 750 000 and the first installments is due on 30 June 2026 and the last installments is due on 30 December 2029. As of the condensed consolidated interim financial statements date the company withdrawn 209 million EGP.

Interest:

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

Fair value:

Fair value is approximately equal to book value.

(4) Edita Food Industries Morocco:

30 June 2026			31 December 2025		
Current portion	Non-Current Portion	Total	Current Portion	Non-current Portion	Total
114 818 294	--	**114 818 294**	115 210 515	55 312 813	**170 523 328**
114 818 294	--	**114 818 294**	**115 210 515**	**55 312 813**	**170 523 328**

The due current portion is according to the following schedule:

	30 June 2026	31 December 2025
Balance due within 1 year	114 818 294	114 864 200
Accrued interest	--	346 315
	114 818 294	**115 210 515**

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

(5) Ahramat El Nile For Trading and Food industries:

30 June 2026			31 December 2025		
Current portion	Non-Current Portion	Total	Current Portion	Non-current Portion	Total
367 444	--	**367 444**	--	--	--
367 444	--	**367 444**	--	--	--

The due current portion is according to the following schedule:

	30 June 2026	31 December 2025
Balance due within 1 year	367 444	--
Accrued interest	--	--
	367 444	--

Deferred government grant

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

The Deferred government grants is according to the following schedule:

	30 June 2026			31 December 2025		
	Current	Non-current	Total	Current	Non-current	Total
Seventh loan	98 433	--	**98 433**	605 991	--	**605 991**
Ninth loan	62 539	--	**62 539**	255 709	--	**255 709**
Tenth loan	7 924	--	**7 924**	155 294	--	**155 294**
	168 896	--	**168 896**	**1 016 994**	--	**1 016 994**

Government Grants – Investment Subsidy – Edita Food Industries Morocco

30 June 2026			31 December 2025		
Current	Non-Current	Total	Current	Non-Current	Total
712 820	17 879 383	**18 592 203**	1 570 055	17 841 111	**19 411 166**
712 820	**17 879 383**	**18 592 203**	**1 570 055**	**17 841 111**	**19 411 166**

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

11. Provisions

	30 June 2026	31 December 2025
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	(357 833)	93 799
Ending Balance as of	**64 890 743**	**96 646 561**

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

12. Bank overdraft

	30 June 2026	31 December 2025
Bank overdraft	1 970 867 293	771 424 343
Total	**1 970 867 293**	**771 424 343**

Bank overdraft is an integral part of the Group's cash management to finance its working capital. The average interest rate for bank overdraft was 19.17% as of 30 June 2026 (31 December 2025: 20.42%).

13. Earnings per share

Basic

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

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

	30 June 2026	30 June 2025
Profit attributed to owners of the parent	1 669 909 443	1 026 431 435
Employees' profit share*	(114 153 169)	(98 706 451)
Profit attributed to owners of the parent after employees' profit share	**1 555 756 274**	**927 724 984**
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**	**910 017 753**
Basic earnings per share	**1.12**	**1.02**

*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.

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

Diluted

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

14. Trade receivables

	30 June 2026	31 December 2025
Trade receivables	358 677 358	241 698 023
Notes receivable	357 500	1 813 540
Total	**359 034 858**	**243 511 563**

15. Debtors and other debit balances

	30 June 2026	31 December 2025
Advances to suppliers	876 785 434	746 198 738
Prepaid expenses	133 632 386	61 582 674
Deposits with others	43 011 243	40 447 022
Other debit balances	23 313 408	9 134 804
Withholding taxes	36 003 744	33 013 069
Value Added Tax – Morocco	22 594 666	25 235 563
Export subsidies grand receivable	--	20 649 693
Government Grant – Edita Morocco	--	4 756 224
Letters of credit	11 931 872	6 242 646
Letters of guarantee	375 000	375 000
Employee loans	68 993	97 194
Total	**1 147 716 746**	**947 732 627**
Expected credit loss in other debit balances	(25 000 000)	(15 000 000)
Net	**1 122 716 746**	**932 732 627**

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

16. Segment reporting

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

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

(Amounts presented to the nearest thousands EGP)

	Cake		Croissant		Rusks		Wafer		Candy		Biscuits		Others		Total	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
Revenue	6 549 637	4 928 002	3 520 832	2 308 673	559 106	458 116	1 034 947	1 022 464	328 278	255 959	158 006	184 933	99 597	88 974	12 250 403	9 247 121
Gross profit	2 409 719	1 742 197	1 159 085	732 980	174 813	129 429	301 028	334 023	100 104	65 123	49 129	42 955	(7 800)	(10 089)	4 186 078	3 036 618
Profits from operations	**1 284 405**	**948 325**	**549 039**	**317 707**	**60 452**	**48 976**	**71 314**	**177 314**	**29 272**	**9 338**	**13 807**	**(2 017)**	**(26 486)**	**(37 238)**	**1 981 803**	**1 462 405**

(In the notes all amounts are shown in Egyptian Pounds unless otherwise stated)

Operating profit reconciles to net profit as follows:

	30 June 2026	30 June 2025
Operating profit	1 981 803	1 462 405
Foreign Exchange Gains	(28 335)	16 769
Finance cost	(343 637)	(276 607)
Finance income	507 807	199 543
Other income/expense	14 354	(29 693)
Income tax	(518 083)	(354 731)
Net profit	**1 613 909**	**1 017 686**

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

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

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

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

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

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

17. Expenses by Nature

	30 June 2026	30 June 2025
Cost of sales	8 064 324 965	6 210 503 759
Distribution cost	1 236 533 671	894 183 531
Administrative expenses	967 741 131	680 028 580
	10 268 599 767	**7 784 715 870**
Raw and packaging materials used	6 758 001 889	5 194 861 180
Salaries and wages	1 295 618 227	952 508 865
Advertising expense	525 952 309	370 547 413
Depreciation and amortization	288 731 787	231 542 463
Employees benefits	223 493 384	183 863 901
Other expenses	365 485 809	249 802 120
Gas, water and electricity	175 573 646	119 581 945
Company share in social insurance	93 648 239	81 926 735
Logistics expense	148 200 892	90 075 816
Transportation expense	99 233 583	75 757 207
Vehicle expense	121 350 795	93 170 439
Maintenance	99 603 888	84 939 678
Consumable materials	73 705 319	56 138 108
Total cost of sales, distribution costs, and administrative expenses	**10 268 599 767**	**7 784 715 870**

18. Other credit balances

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

19. Contingent liability

(1) Edita Food Industries Company

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

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

(2) Edita For Trade and Distribution

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

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

(3) 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).

(4) 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.

20. Commitments

Capital commitments

The Group has capital commitments as of 30 June 2026 of EGP 1 222 million (31 December 2025: EGP 861 M) in respect of capital expenditure.

21. Tax position

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

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

<u>**Edita Food Industries Company**</u>

a) Corporate tax

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

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

b) Payroll tax

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

c) Value added tax

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

d) Stamp duty tax

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

Edita for Trade and Distribution

a) Corporate tax

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

b) Payroll tax

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

c) Value added tax

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

d) Stamp tax

- The tax inspection was performed for the year from the Company's inception until 31 December 2023 and the tax resulting from the tax inspection and assessment were settled and paid to the Tax Authority
- For the years 2024-2025 the Company hasn't been inspected yet.

Edita Confectionary Industries Company

a) Corporate tax

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

b) Payroll Tax

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

c) Value added tax

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

d) Stamp Tax

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

Edita Frozen Foods Industries Company

a) Corporate tax

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

b) Payroll Tax

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

c) Value added tax

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

d) Stamp Tax

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

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

22. Significant events during the period

- The Monetary Policy Committee of the Central Bank of Egypt decided, in its meeting on Thursday, February 12, 2026, to cut the overnight deposit and lending yield and the price of the main operation of the Central Bank by 100 basis points, to reach 19%, 20% and 19.5%, respectively. The credit and discount rate was also cut by 100 basis points to reach 19.5%.
- On April 19, 2026, the ordinary general assembly of the company's shareholders was held, and it approved the financial statements for the year ended December 31, 2025 and approved the dividends distribution to shareholders of EGP 1.2 Billion to be distributed in the form of cash coupons amounted to EGP 0.8639 per share and employees' dividend distribution of EGP 177.1 million.
- Aso, 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 installments, each installment amounting to EGP 60 million, with the first installment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 320 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 32 million, with the first installment due in October 2028. The loan will be used to finance new production lines to enhance production capacity.
- The Group signed an agreement to obtain a 7 year medium-term loan amounting to EGP 180 million from the National Bank of Kuwait – Egypt, at an interest rate of 0.5% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 18 million, with the first installment due in November 2028. The loan will be used to finance new production lines to enhance production capacity.
- During the reporting period, the region witnessed a notable military escalation. On 28 February 2026, the United States and Israel launched an attack on Iran. In light of the continuation of these events, it is not currently possible to reliably estimate the duration of the conflict or determine its potential economic and financial effects. However, these developments may impact economic growth rates, investment levels, and cash flows in the region. The Group's management is closely monitoring developments and assessing their potential impact on the overall economy and specifically on the Group's operations, financial position, and results of operations, including the potential impact on supply chains, financing costs, and demand for the Group's products and services.

23. Significant events during the subsequent period:

- The Group signed an agreement to obtain a 7-year Long-term loan amounting to EGP 900 million from Banque Misr at an interest rate of 0.45% above the official lending rate, to be repaid semi-annual installments. The loan will be used to upgrade, renovation, and maintenance of machinery, equipment, spare parts, and new components required for the company's production lines.
- The Group signed an agreement to obtain a 6-year medium-term loan amounting to EGP 150 million from Credit Agricole – Egypt, at an interest rate of 0.45% above the official lending rate, to be repaid in equal semi-annual installments, each installment amounting to EGP 15 million, with the first installment due in October 2027. The loan will be used to finance new trucks and cars.