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Translation from Arabic

Telecom Egypt Company
(An Egyptian Joint Stock Company)
Condensed Separate Interim Financial Statements
For The Nine Months Ended September 30, 2026
And Limited Review Report

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Condensed Separate Interim Financial Statements
For The Nine Months Ended September 30, 2026
And Limited Review Report

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KPMG

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Limited Review Report on The Condensed Interim Separate Financial Statements
To The Board of Directors of Telecom Egypt Company

Introduction

We have performed a limited review on the accompanying 30 September 2026, condensed interim separate financial statements of Telecom Egypt Company "an Egyptian joint stock company", which comprises:

- The condensed separate statement of financial position as of 30 September 2026;
- The condensed separate statements of profit or loss for the nine months and three months periods ended 30 September 2026;
- The condensed separate statements of comprehensive income for the nine months and three months periods ended 30 September 2026;
- The condensed separate statements of changes in equity for nine months period ended 30 September 2026;
- The condensed separate statements of cash flows for nine months period ended 30 September 2026;
- The notes to the condensed interim separate financial statements.

Management is responsible for the preparation and fair presentation of these condensed interim separate financial statements in accordance with Egyptian Accounting Standard number (30) "Interim Financial Reporting". Our responsibility is to express a conclusion on these condensed interim separate financial statements based on our limited review.

Scope of Limited Review

We conducted our limited review in accordance with Egyptian Standard on Review Engagements number (2410), "Limited Review of Interim Financial Statements Performed by the Independent Auditor of the Entity". A limited review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters in the Company and applying analytical and other limited review procedures. A limited review is substantially less in scope than an audit conducted in accordance with 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 interim separate financial statements.

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Conclusion

Based on our limited review, nothing has come to our attention that causes us to believe that the accompanying condensed separate interim financial statements as at and for the nine months ended 30 September 2026 are not prepared, in all respects, in accordance with Egyptian Accounting Standard number (30) "Interim Financial Reporting"

Emphasis of Matter

Without qualifying our conclusion expressed above, we draw attention to the matter disclosed in Note (32-1) to the condensed interim separate financial statements regarding the partial fire that occurred in one of the equipment rooms at the Ramses Central building on July 7, 2025. This incident resulted in partial damage to certain fixed assets and caused a temporary disruption of some telecommunication services in certain areas.

During 2025, the company's management recognized capital losses amounting to EGP 1,483,568 thousand and received EGP 200,000 thousand from the insurance company as an interim payment pending the determination of the final compensation amount. As of the date of this report, the official investigations are still ongoing, and the final investigation report has not yet been issued. Accordingly, the ultimate financial impact of this incident remains subject to the outcome of these investigations.

KPMG Hazem Hassan
Public Accountants & Consultants

Cairo, November 12, 2026

KPMG Hazem Hassan
Public Accountants and Consultants

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(An Egyptian Joint Stock Company)

Condensed Separate Statement of Financial Position as of:

	Note No.	30/9/2026 L.E. (000)	31/12/2025 Recalssified L.E. (000)
Assets			
Non Current Assets			
Fixed assets and projects under construction	(13)	125 266 891	118 078 380
Intangible assets (licenses and frequencies)		16 605 430	18 060 816
Usufruct assets	(14)	9 057 158	9 011 209
Right of use assets (lease contracts)	(15-1)	815 724	760 435
Investments in subsidiaries and associates	(16)	6 712 466	6 695 189
Financial assets at FVOCI		112 828	112 828
Deferred tax assets	(26-3)	1 871 829	2 555 541
Non Current Assets		**160 442 326**	**155 274 398**
Current Assets			
Inventories	(17)	5 535 627	6 459 501
Trade and notes receivables	(18)	16 013 038	14 470 060
Current income tax	(26-5)	635 807	1 520 805
Debtors and other debit balances	(19)	6 699 339	6 177 154
Debit balances with subsidiaries	(30-1)	1 329 406	370 798
Financial assets at amortized cost (treasury bills)		-	2 584 576
Cash and cash equivalents	(20)	6 012 434	6 646 016
Current Assets		**36 225 651**	**38 228 910**
Total Assets		**196 667 977**	**193 503 308**
Equity			
Capital	(24)	17 070 716	17 070 716
Reserves	(25)	6 500 597	6 214 439
Retained earnings		17 229 034	6 745 014
Total Equity		**40 800 347**	**30 030 169**
Liabilities			
Non Current Liabilities			
Loans and credit facilities	(21)	26 364 641	35 325 509
Creditors and other credit balances	(22)	31 840 015	31 766 004
Lease obligations	(15-2)	615 178	615 080
Non Current Liabilities		**58 819 834**	**67 706 593**
Current Liabilities			
Short term loans and credit facilities	(21)	30 344 211	38 433 287
Creditors and other credit balances	(22)	40 136 644	35 054 815
Lease obligations	(15-2)	354 923	346 477
Credit balances to subsidiaries and associates	(30-1)	24 862 064	21 180 674
Provisions	(23)	1 349 954	751 293
Current Liabilities		**97 047 796**	**95 766 546**
Total Liabilities		**155 867 630**	**163 473 139**
Total Equity and Liabilities		**196 667 977**	**193 503 308**

The accompanying notes on pages (6) to (25) are an integral part of these Condensed Separate Interim Financial Statements.

Director of Financial Affairs

"Ehab Abdo "

Chief Financial Officer

" Wael Hanafy "

Managing Director & Chief Executive Officer

"Tamer Elmahdi"

Board of Directors approval

Limited Review Report "attached"

Chairman of The Board of Directors

"Lobna Hilal"

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Condensed Separate Statement of profit or loss

	Note No.	For the nine months ended : 30/9/2026 L.E.(000)	For the nine months ended : 30/9/2025 Reclassified L.E.(000)	For the three months ended : 30/9/2026 L.E.(000)	For the three months ended : 30/9/2025 Reclassified L.E.(000)
Continued Operations					
Operating revenues	(3)	64 000 556	55 432 825	22 976 291	19 682 991
Operating costs	(4)	(42 157 026)	(36 284 944)	(15 188 962)	(12 758 260)
Gross Profit		**21 843 530**	**19 147 881**	**7 787 329**	**6 924 731**
Other incomes	(5)	3 876 182	3 191 152	1 264 675	1 148 840
Selling and distributing expenses	(6)	(4 517 051)	(4 061 164)	(1 535 754)	(1 357 145)
General and administrative expenses	(7)	(5 846 387)	(4 920 191)	(1 893 507)	(1 772 141)
Other expenses	(8)	(715 562)	(1 530 643)	(234 957)	(1 407 365)
Reverse / Expected credit (loss)		6 866	(409 982)	(152 348)	(98 970)
Operating profit		**14 647 578**	**11 417 053**	**5 235 438**	**3 437 950**
Finance income		527 599	1 224 296	99 032	814 305
Finance cost		(11 856 392)	(10 658 888)	(4 711 994)	(3 424 423)
Net finance cost	(9)	**(11 328 793)**	**(9 434 592)**	**(4 612 962)**	**(2 610 118)**
Income from investments in subsidiaries and associates before tax	(10)	**13 998 458**	**5 857 287**	**-**	**-**
Net profit for the period before income tax		**17 317 243**	**7 839 748**	**622 476**	**827 832**
Income tax	(26-1)	**(2 753 631)**	**(1 888 096)**	**(81 886)**	**(604 453)**
Net profit for the period		**14 563 612**	**5 951 652**	**540 590**	**223 379**
Basic and diluted earning per share for the period (L.E. / Share)	(12)	**8.53**	**3.49**	**0.32**	**0.13**

The accompanying notes on pages (6) to (25) are an integral part of these condensed separate interim financial statements.

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Condensed Separate Statement of Comprehensive Income

	Note No.	For the nine months ended :		For the three months ended :	
		30/9/2026	30/9/2025	30/9/2026	30/9/2025
		L.E.(000)	L.E.(000)	L.E.(000)	L.E.(000)
Net profit for the period after income tax		14 563 612	5 951 652	540 590	223 379
Other Comprehensive Income Items:					
Income tax on translation differences of foreign currency balances	(26-2)	-	-	-	-
Total Comprehensive Income		14 563 612	5 951 652	540 590	223 379

The accompanying notes on pages (6) to (25) are an integral part of these condensed separate interim financial statements.

Telecom Egypt Company
(An Egyptian Joint Stock Company)
Condensed Separate Statement of Changes In Equity
For the nine months ended september 30, 2026

	Capital	Legal reserve	Other reserves	Retained earnings	Total
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Balance as of January 1, 2025	**17 070 716**	**3 258 135**	**2 822 906**	**4 874 875**	**28 026 632**
Comprehensive income					
Net profit for the period	-	-	-	5 951 652	5 951 652
Total comprehensive income	**-**	**-**	**-**	**5 951 652**	**5 951 652**
Transferred to legal reserve	-	139 325	-	(139 325)	-
Transactions with shareholders					
Dividends for year 2024 (Shareholders)	-	-	-	(2 560 607)	(2 560 607)
Dividends for year 2024 (Employees & Board of Directors)	-	-	-	(1 153 088)	(1 153 088)
Total transactions with shareholders	**-**	**-**	**-**	**(3 713 695)**	**(3 713 695)**
Balance as of September 30, 2025	**17 070 716**	**3 397 460**	**2 822 906**	**6 973 507**	**30 264 589**
Balance as of January 1, 2026	**17 070 716**	**3 397 460**	**2 816 979**	**6 745 014**	**30 030 169**
Comprehensive income					
Net profit for the period	-	-	-	14 563 612	14 563 612
Total comprehensive income	**-**	**-**	**-**	**14 563 612**	**14 563 612**
Transferred to legal reserve	-	286 158	-	(286 158)	-
Transactions with shareholders					
Dividends for year 2025 (Shareholders)	-	-	-	(2 560 607)	(2 560 607)
Dividends for year 2025 (Employees & Board of Directors)	-	-	-	(1 232 827)	(1 232 827)
Total transactions with shareholders	**-**	**-**	**-**	**(3 793 434)**	**(3 793 434)**
Balance as of September 30, 2026	**17 070 716**	**3 683 618**	**2 816 979**	**17 229 034**	**40 800 347**

The accompanying notes on pages (6) to (25) are an integral part of these condensed separate interim financial statements.

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Condensed Separate Statement of Cash Flows

	Note No.	For the nine months ended: 30/9/2026 L.E.(000)	30/9/2025 L.E.(000)
Cash flows from operating activities :			
Cash receipts from customers and notes receivables		44 141 451	38 710 453
Cash receipts from related party		19 682 006	15 540 700
Cash paid to suppliers		(10 156 305)	(9 433 390)
Cash paid for NTRA		(4 787 541)	(4 050 533)
Cash paid to Board of Directors	(30-3)	(20 405)	(18 550)
Cash paid to employees		(8 141 678)	(7 307 275)
Cash paid on behalf of employees to third party		(1 154 982)	(1 107 669)
Payments to Tax Authority - taxes other than income tax		(3 542 077)	(4 584 530)
Other proceeds\ (payments)		1 171 658	(101 968)
Cash provided by operating activities		**37 192 127**	**27 647 238**
Interest paid		(6 601 782)	(10 022 500)
Payments to Tax Authority - Income tax		(40 000)	(360 000)
Net cash provided by operating activities		**30 550 345**	**17 264 738**
Cash flows from investing activities :			
Payments for purchase of fixed assets and projects under construction		(22 659 502)	(17 419 942)
Payments for purchase of intangible assets		(917 829)	(1 421 934)
Payments for purchase of investments	(16)	-	(34 115)
Credit interest received		260 231	268 015
Cash profit dividends collected from investments		12 648 339	5 273 381
Proceeds from financial assets at amortized cost - treasury bills income		2 800 776	114 740
Net cash used in investing activities		**(7 867 985)**	**(13 219 855)**
Cash flows from financing activities :			
Payments of loans		(10 705 549)	(9 993 920)
Proceeds from loans		-	19 534 500
Net payments of credit facilities		(9 787 603)	(11 585 214)
Payments of lease obligations	(15-2)	(379 807)	(317 146)
Payments of dividends to shareholders		(2 560 607)	(2 560 607)
Net cash used in financing activities		**(23 433 566)**	**(4 922 387)**
Net change in cash and cash equivalents during the period		**(751 206)**	**(877 504)**
Cash and cash equivalents at the beginning of the period	(20)	6 047 978	6 269 385
Cash and cash equivalents at the end of the period	(20)	**5 296 772**	**5 391 881**

The accompanying notes on pages (6) to (25) are an integral part of these condensed separate interim financial statements.

Telecom Egypt Company
(An Egyptian Joint Stock Company)

Notes to the Condensed Separate Interim Financial Statements
For The Nine Months Ended September 30, 2026

1. BACKGROUND & ACTIVITIES

1-1 Legal Entity

- Arab Republic of Egypt National Telecommunication Organization (ARENTO) was established according to Law No.153 of 1980. Effective from March 27, 1998 and according to law No.19 of 1998, the legal form of (ARENTO) was amended after the revaluation of its assets on March 26, 1998 to become "Telecom Egypt Company" (TE).
- Telecom Egypt Company (the Company) is an 'Egyptian Joint Stock Company' registered in the Arab Republic of Egypt and is engaged in the provision of public communications and associated products and services.
- The company is subject to the provisions of the Companies Law No. 159 of 1981 and Capital Market law No. 95 of 1992.
- The address of the company is 26 Ramses Street, Cairo, Egypt.
- 70% of the company's shares are owned by the Egyptian government,30% of the company's registered shares are traded on the Egyptian Exchange, while global depositary recipes (GDA) are traded on the London stock exchange, each representing five ordinary shares.

1-2 Purpose of the company

The main purpose of the company represents in the following:

- Owning, setting up, operating, maintenance and development of telecommunication networks and infrastructure necessary for communication services for using and / or managing and / or leasing to others and / or dealing on them.
- Providing voice, video and data transmission telecommunication services to subscribers and / or managing and / or leasing to others and / or dealing on them.
- Participating or contributing to global communication systems, such as: - submarine cables and satellites and obtaining capacities or circuits for using and / or managing and / or leasing to others and / or dealing on them.
- Dealing or contracting or participating with authorities, agencies, companies, organizations or any entity exercising an activity similar to or identical to the company's activities or relates or assists the company to achieve its purposes either in Arab Republic of Egypt or abroad.
- Managing, selling, leasing, purchasing, possessing, renting and dealing on any property and rights or benefit or right in any property. Including the movable and immovable property which could be acquired or owned by the company.
- Selling, purchasing and distributing of fixed line sets, mobile phones and computers, its peripherals, accessories and supplies, complementary devices and necessary spare parts and related maintenance works.
- Setting up voice, video and written data transmission networks and providing value-added services, content services, marketing, electronic signature and online money transfer.
- Investment properties for serving its purposes and executing its projects.

1-3 Issuance of the condensed separate interim financial statements

These Condensed Separate Interim Financial Statements were approved by the company's Board of Directors for issuance on November 11, 2026.

2. BASIS OF PREPERATION OF THE CONDENSED SEPARATE INTERIM FINANCIAL STATEMENTS

2-1 Statement of compliance

-These Condensed Separate Interim Financial Statements as of September 30, 2026, have been prepared according to Egyptian Accounting Standard No.30 requirements "Interim Financial Reporting" and in the light of applicable laws and regulations accordingly it was prepared as a Condensed Separate Interim Financial Statements comparative view to the annual separate financial statements for the company for the financial year ended December 31, 2025 and this statements must be read with the financial statements for the company on the financial year in December 31, 2025.

-These Condensed Separate Interim Financial Statements don't include all the required information needed for preparing the full annual financial statements according to Egyptian Accounting Standard however It may include selected disclosures to explain important events and transactions to understand the change in the company's financial position and performance since the last annual financial statements.

2-2 Basis of measurement

- These Condensed Separate Interim Financial Statements have been prepared according to the historical cost basis, except for :
  (A) Financial instruments that are recorded at fair value through profit or loss.
  (B) Financial instruments that are recorded at fair value through other comprehensive income.
  (C) Financial instruments that are recorded at amortized cost.
- Investment in subsidiaries and associates in Condensed Separate Interim Financial Statements were presented on a cost basis which represent the company's direct share in equity, and not on the basis of results and net assets of the investee company. The Condensed Consolidated Interim Financial Statements provide a more comprehensive understanding of the Condensed Consolidated Interim Financial Position and results and Condensed Consolidated Interim of cash flows for the company and its subsidiaries (the Group).
- For presentational purposes, the current and non-current classification has been used for the condensed separate statement of Financial Position, while expenses are analysed in separate statement of profit or loss using a classification based on their function. The direct method has been used in preparing the condensed separate statement of cash flows.
- The financial statements have been prepared on a going concern basis.

2-3 Functional and presentation currency

These Condensed Separate Interim Financial Statements are presented in Egyptian pound (LE), which is the Company's functional currency. All financial information presented in "L.E." has been rounded to the nearest thousands unless otherwise stated.

2-4 Use of estimates and judgments

- The preparation of the condensed separate interim financial statements in conformity with Egyptian Accounting Standards that requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are supposed to be reasonable under the circumstances, the results of these assumption represent the judgmental basis for the value of assets and liabilities that may not be apparently available from other sources. The actual results may differ from these estimates.

- The estimates and underlying assumptions are reviewed on ongoing basis. Accounting recognition estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods.

Information about the most significant accounts used the estimation and assumption in applying accounting policies that have the most significant effect on the amounts recognized in the condensed separate interim financial statements is included in the following notes:

- Measuring Expected credit losses.
- Provisions and contingencies.
- Deferred tax assets and liabilities.
- Operational useful life of fixed and other assets.
- Impairment of non-financial assets.
- Estimate the net realizable value of the inventory.

2-5 Fair value measurement

- The fair value of financial instruments is determined based on the market value of the financial instrument or similar financial instruments at the date of the condensed separate interim financial statements without deducting any estimated future selling costs. The financial assets values are determined with the current purchase prices; however, the financial liabilities values are determined with the current prices that could settle these liabilities.

- In case there is no active market to determine the fair value of the financial instruments, the fair value is estimated using different valuation techniques taking into consideration the prices of the latest transactions and use the current fair value of the similar financial instruments as guideline – the discounted cash flows technique or any other valuation methods that results in reliable values.

- When the discounted cash flows are used as a valuation technique, the future cash flows are estimated based on the management best estimate. The discount rate used is determined in line with the market rate at the date of the financial statements for the similar financial instruments in nature and conditions.

2-6 Segment reporting

Operating activities related to the company is managed by operating segments at the group level as integrated activity, based on the nature of product and the service provided. The segment reporting is prepared according to services provided by activities as a group as follows:

- Communications, marine cables and infrastructure services.
- Internet services.
- Outsourcing services.
- Other activities.

2-7 Significant accounting policies

The accounting policies applied in the preparation of the condensed separate interim financial statements as of September 30, 2026 is the same as the accounting policies applied in the preparation of the annual separate financial statements as of December 31, 2025 and approved in February 26, 2026 These policies have been followed over all periods presented in these condensed separate interim financial statements as of September 30, 2026

3- OPERATING REVENUES

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025 Reclassified	30/9/2026	30/9/2025 Reclassified
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Home and personal communications	11 556 340	9 478 098	4 268 269	3 367 982
Enterprise	3 257 532	2 634 462	1 354 122	905 148
Domestic wholesale	24 149 629	20 473 266	8 072 692	7 152 301
International carriers	16 665 427	14 104 343	5 078 482	4 945 285
International cables and networks	8 371 628	8 742 656	4 202 726	3 312 275
	64 000 556	**55 432 825**	**22 976 291**	**19 682 991**

3-1 By timing of recognition

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025 Reclassified	30/9/2026	30/9/2025 Reclassified
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Goods and services transferred over time	60 575 977	50 113 585	20 484 279	17 336 320
Goods and services transferred at a point in time	3 424 579	5 319 240	2 492 012	2 346 671
	64 000 556	**55 432 825**	**22 976 291**	**19 682 991**

3-2 By geographical location

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025 Reclassified	30/9/2026	30/9/2025 Reclassified
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Local - within Egypt	38 963 501	32 585 826	13 695 083	11 425 431
Foreign - outside Egypt	25 037 055	22 846 999	9 281 208	8 257 560
	64 000 556	**55 432 825**	**22 976 291**	**19 682 991**

3-3 Contract balances

	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Trade receivables	15 735 018	14 196 068
Notes receivable	278 020	273 992
Total contract receivables	**16 013 038**	**14 470 060**
Advances from customers	1 878 064	1 798 567
Contract liabilities deferred income	8 539 863	4 733 148
Total contract liabilities	**10 417 927**	**6 531 715**
Contract Balances	**5 595 111**	**7 938 345**

Total operating revenues have increased by an amount of L.E. 8 567 731 K due to the increase in domestic wholesale revenues by an amount of L.E 3 676 363 K and international carriers revenues by an amount of L.E. 2 561 084 K and home and personal communications revenues by an amount of L.E. 2 078 242 K due to the increase in revenues resulting from fixed line and rendering mobile phone service and enterprise revenues by an amount of L.E. 623 070 K however the decrease in international cables and networks revenues by an amount of L.E. 371 028 K led to the limitation of this increase.

* Reclassification was made to comparative figure as shown in Note No.(31-2)

4- OPERATING COSTS

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025 Reclassified	30/9/2026	30/9/2025 Reclassified
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Call cost	13 675 143	12 052 736	4 398 689	4 214 080
Depreciation and amortization	12 436 189	10 485 125	4 662 717	3 644 761
Salaries and wages	3 920 204	3 270 575	1 386 672	1 036 107
Company's social insurance contribution	329 339	297 028	108 992	98 287
Organiztions services costs	1 281 954	1 402 168	428 324	584 806
Right of use (IRU) outside Egypt - leased circuits	2 273 104	1 449 204	1 271 435	445 449
Fuel	1 384 711	1 355 346	568 296	530 633
Maintenance	1 138 103	1 199 538	405 124	428 706
Frequencies and licenses charges (NTRA)	3 246 294	2 682 566	1 092 221	927 485
Other operating cost	2 471 985	2 090 658	866 492	847 946
	42 157 026	**36 284 944**	**15 188 962**	**12 758 260**

Operating costs have increased by an amount of L.E. 5 872 082 K mainly due to the following: -

- The increase in Call cost by an amount of L.E. 1 622 407 K which is mainly due to the increase in cost of international fees by an amount of L.E. 1 206 489 K.
- The increase in depreciation and amortization by an amount of L.E 1 951 064 K due to the additions of the previous year after the last quarter and the current period.
- The increase in the salaries and wages item by an amount of L.E 649 629 K as a result of the annual increase during the period and frequencies and licenses charges (NTRA) item by an amount of L.E. 563 728 K.

* Reclassification was made to comparative figure as shown in Note No. (31-2)

5- OTHER INCOMES

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025	30/9/2026	30/9/2025
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Shared service revenues	1 550 706	1 306 717	530 140	443 874
Right of use the trade mark	1 256 983	988 635	458 513	344 561
Unoperational assets incomes	285 398	225 994	93 238	77 296
Sundry revenues	783 095	669 806	182 784	283 109
	3 876 182	**3 191 152**	**1 264 675**	**1 148 840**

The increase in other income by an amount of L.E 685 030 K due to the increase in right of use the trademark item by an amount of L.E. 268 348 K, shared service revenues item by an amount of L.E. 243 989 K, and sundry revenues item by an amount of L.E. 113 289 K.

6- SELLING AND DISTRIBUTING EXPENSES

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025	30/9/2026	30/9/2025
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Salaries and wages	1 773 870	1 531 249	608 088	508 583
Company's social insurance contribution	131 336	122 180	43 132	39 971
Advertising and marketing	534 559	605 323	190 990	190 086
Organizations services costs	1 171 134	955 825	392 559	314 711
Commissions of agent and collection organizations	615 097	571 131	214 924	197 675
Depreciation and Amortization	44 843	49 593	15 917	19 505
Other selling and distribution expenses	246 212	225 863	70 144	86 614
	4 517 051	**4 061 164**	**1 535 754**	**1 357 145**

The increase in selling and distribution expenses by an amount of L.E 455 887 K mainly due to the increase in salaries and wages item by an amount of L.E 242 621 K as a result of the annual increase during the period and organizations services costs item by an amount of L.E 215 309 K, however the decrease in advertising and marketing item by an amount of L.E 70 764 K led to the limitation of this increase .

7- GENERAL AND ADMINISTRATIVE EXPENSES

	Note No.	For the nine months ended:		For the three months ended:	
		30/9/2026	30/9/2025 Reclassified	30/9/2026	30/9/2025 Reclassified
		L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Salaries and wages		3 542 032	2 781 370	1 101 316	935 164
Company's social insurance contribution		225 815	194 523	75 745	64 035
The company's contribution in loyalty and belonging fund	(11)	187 500	187 500	62 500	62 500
Takaful contribution expense		171 268	149 587	61 495	54 090
Information technology industry development authority expense		265 347	225 091	93 554	79 115
Depreciation and Amortization		107 494	51 155	37 758	12 439
Tax and duties		134 598	142 300	42 744	44 150
Organizations services costs and consultants		874 505	666 593	294 909	257 548
Other general and adminstrative expenses		337 828	522 072	123 486	263 100
		5 846 387	**4 920 191**	**1 893 507**	**1 772 141**

- The increase in general and administrative expenses by an amount of L.E 926 196 K mainly due to the increase of salaries and wages item by an amount of L.E 760 662 K due to the annual increase during the period and organizations services costs and consultants item by an amount of L.E. 207 912 K.

* Reclassification was made to comparative figure as shown in Note No. (31-2)

8- OTHER EXPENSES

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025	30/9/2026	30/9/2025
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Provisions	603 610	145 000	221 960	85 000
Capital losses	12 842	1 290 667	4 815	1 286 737
Donations	94 775	87 951	3 847	35 628
Other expenses	4 335	7 025	4 335	-
	715 562	**1 530 643**	**234 957**	**1 407 365**

The decrease in other expenses by an amount of L.E. 815 081 K mainly due to the decrease of capital losses item by an amount of L.E 1 277 825 K however the increase in provisions item by an amount of L.E. 458 610 K led to the limitation of this decrease.

9- NET FINANCE COST

The increase in net finance cost by an amount of L.E 1 894 201 K during the period is mainly due to the increase in the net loss of translation of foreign currencies transactions by an amount of L.E. 5 076 355 K due to exchange rate fluctuations during the period, however the decrease in and debit interest by an amount of L.E. 3 092 334 K led to the limitation of this increase.

10- INCOME FROM INVESTMENT IN SUBSIDIARIES AND ASSOCIATES

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025	30/9/2026	30/9/2025
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
10-1 Income from investment in subsidiaries				
WE-Data	5 999 999	3 000 000	-	-
Middle East Radio Communication (Merc)	12 206	5 614	-	-
The Egyptian Telecommunication Company for information system (Xceed)	312 500	312 500	-	-
Centra for Technology company (Centra)	61 699	61 699	-	-
10-2 Income from investment in associates				
Vodafone Egypt Telecommunications Company	7 612 054	2 477 474	-	-
	13 998 458	**5 857 287**	**-**	**-**

This income is represented in the company's share in the cash dividends from investment in those companies according to the resolutions of the General Assembly of investees.

11- EMPLOYEE'S BENEFITS

End of service benefits (Company's Contribution in Loyalty & Belonging Fund)

- The employees are granted an end of service benefits through a Loyalty & belonging Fund established in January 2004 which is based on the employees' basic monthly salary in the company.
- The employees share in loyalty & belonging fund according to constant subscription are based on the same employees' basic salary where the end of service benefit calculated. The company's share represents annual defined contribution and the company had contributed by an amount of L.E 187.5 M for the period ended in september 30, 2026 (against an amount of L.E.187.5 M for the same period of 2025) (Note No.7).

12- BASIC AND DILUTED EARNING PER SHARE FOR THE PERIOD:

- The earning per share for the period are calculated as follows:

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025	30/9/2026	30/9/2025
Net profit for the period (LE in thousand)	14 563 612	5 951 652	540 590	223 379
Number of shares available during the period (share)	1707 071 600	1707 071 600	1707 071 600	1707 071 600
Basic and diluted earnings per share for the period (LE / share)	8.53	3.49	0.32	0.13

13- FIXED ASSETS AND PROJECTS UNDER CONSTRUCTION

Description	30/9/2026 Cost L.E.(000)	30/9/2025 Cost Reclassified L.E.(000)	30/9/2026 Accumulated depreciation L.E.(000)	30/9/2025 Accumulated depreciation Reclassified L.E.(000)	30/9/2026 Net L.E.(000)	30/9/2025 Net Reclassified L.E.(000)	31/12/2025 Net Reclassified L.E.(000)
Land	2 442 623	2 397 556	-	-	2 442 623	2 397 556	2 397 556
Buildings & Infrastructure	85 277 246	72 332 643	31 165 954	27 625 939	54 111 292	44 706 704	49 451 733
Centrals & information technologies equipment	79 884 632	64 038 278	37 371 593	30 084 280	42 513 039	33 953 998	38 966 083
Vehicles	630 116	550 569	239 479	193 546	390 637	357 023	426 688
Furniture	775 858	723 515	510 158	496 064	265 700	227 451	233 901
Tools & supplies	408 073	328 128	257 381	235 151	150 692	92 977	114 730
Projects under construction	25 392 908	24 314 353	-	-	25 392 908	24 314 353	26 487 689
Total	**194 811 456**	**164 685 042**	**69 544 565**	**58 634 980**	**125 266 891**	**106 050 062**	**118 078 380**

- The increase in net carrying value of fixed assets and projects under construction mainly due to the additions during the period by an amount of L.E. 17 967 222 K, however the depreciation of the period by an amount of L.E. 10 601 609 K led to the limitation of this increase.
- The cost of fixed assets as of september 30, 2026 includes an amount of L.E. 20 578 Million fully depreciated fixed assets and still in use. (against an amount of L.E. 15 922 Million for the same period of 2025).
- Reclassification was made to comparative figure as shown in Note No. (31-1).

14- USUFRUCT ASSETS

	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Cost		
Usufruct (projects)	3 319 892	3 158 549
Submarine cables (right of way)	4 698 548	4 437 177
Right of way (Local)	757 002	757 003
Land (possession-usufruct)	626 812	624 973
Projects under construction	2 384 199	2 451 273
	11 786 453	**11 428 975**
Less:		
Accumulated amortization	2 729 295	2 417 766
Net carrying amount of usufruct assets	**9 057 158**	**9 011 209**

- The increase in net carrying value of usufruct assets by an amount of L.E. 45 949 K mainly due to the additions during the period by an amount of L.E. 423 929 K, however the increase in the amortization of the period by an amount of L.E.314 086 K, which led to the limitation of this increase.
- Usufruct assets cost includes at september 30, 2026 an amount of L.E 370 Million (against an amount of L.E. 370 Million for the same period of 2025) usufruct assets fully amortized and still in use in operating.

15- RIGHT OF USE ASSETS AND LIABILITIES (LEASE CONTRACTS)

15-1 Right of use assets (lease contracts)

	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Cost at beginning balance	1 847 293	1 711 181
Additions during the period / year	272 734	191 039
Disposals during the period / year	-	(54 927)
Cost at ending balance	**2 120 027**	**1 847 293**
Accumulated amortization at beginning balance	1 086 858	870 977
Amortization for the period / year	217 445	235 717
Disposals during the period / year	-	(19 836)
Accumulated amortization at Ending balance	**1 304 303**	**1 086 858**
Net carrying amount for right of use assets	**815 724**	**760 435**

15-2 Lease Obligations

The Present Value of the total obligations from the ROU as follow:

	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Beginning balance of Present value for lease contracts	961 557	1 069 566
Additions	272 734	191 039
Disposals	-	(48 882)
Payments	(379 807)	(391 465)
interest	115 617	141 299
Net present value for lease obligations resulting from lease contracts	**970 101**	**961 557**

Presented as follows :

Current Lease obligations	**354 923**	**346 477**
Non Current Lease obligations	**615 178**	**615 080**

16- INVESTMENTS IN SUBSIDIARIES AND ASSOCIATES

	30/9/2026		31/12/2025	
	Ownership %	Amount L.E. (000)	Ownership %	Amount L.E. (000)
16-1 Investments in subsidiaries				
- Telecom Egypt France (TE France)*	100.00	69 220	100.00	69 220
- TE Infraco Limited	100.00	25 115	100.00	25 115
- WE Data	99.99	252 461	99.99	252 461
- TE Investment Holding	99.99	39 998	99.99	39 998
- Middle East and North Africa Cables	99.00	275 277	99.00	275 277
- TE for sports investments	98.00	9 996	98.00	9 996
- Egyptian Telecommunication for Information System (Xceed)	97.66	31 250	97.66	31 250
- Centra Technology (centra)	58.76	14 737	58.76	14 737
Centra Industrial***	99.98	17 277	0.00	-
- Middle East Radio Communication (Merc)**	49.00	7 350	49.00	7 350
16-2 Investments in associates				
- Wataneya for Telecommunications*	50.00	125	50.00	125
- Vodafone Egypt Telecommunications Company	44.95	5 960 054	44.95	5 960 054
- Egypt Trust	35.71	10 000	35.71	10 000
		6 712 860		**6 695 583**
Less:				
Impairment loss on investments of subsidiaries and associates*		394		394
		6 712 466		**6 695 189**

*Impairment loss on investments of subsidiaries and associates is formed for Telecom Egypt France (TE France) by an amount of L.E 269 K and Wataneya for Telecommunications by an amount of L.E. 125 K.

**The company's direct and indirect share in Middle East Radio Communication (Merc) on September 30, 2026, is 51%.

***Telecom Egypt has acquired shares in Centra for Electronic Industries (pursuant to the resolution of the Extraordinary General Assembly of Centra Technology held on April 16, 2026). The acquisition value was determined based on the book value per share as of December 31, 2025.

17- INVENTORIES

	30/9/2026	31/12/2025
	L.E. (000)	L.E. (000)
Spare parts	1 793 931	1 805 748
Material supplies, Merchandise for sale	3 730 484	4 635 468
Others	11 212	18 285
	5 535 627	**6 459 501**

The value of inventories was written down by an amount of L.E. 240 658 K (against L.E. 152 861 K as at December 31, 2025) for obsolete and slow-moving items directly from the cost of each type of related inventory.

18- TRADE AND NOTE RECEIVABLES

	30/9/2026	31/12/2025
	L.E. (000)	L.E. (000)
Trade Receivables - National	6 363 371	5 220 850
Trade Receivables - International	12 457 378	12 070 482
	18 820 749	**17 291 332**
Less:		
Expected creidt loss	3 085 731	3 095 264
Add:		
Notes receivables	278 020	273 992
	16 013 038	**14 470 060**

Trade and note receivables balance has increased by an amount of L.E 1 542 978 K mainly due to the increase in domestic wholesale by an amount of L.E 944 530 K, and increase in international carriers by an amount of L.E. 795 590 K, however the decrease in the international cables and networks by an amount of L.E 408 694 K, led to the limitation of this increase.

19- DEBTORS AND OTHER DEBIT BALANCES

	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Suppliers – advanced payments	1 575 573	633 964
Deposits with others	326 943	331 298
Accrued revenues	107 103	136 397
Tax Authority - value added tax	-	795 527
Due from external collection agencies	420 388	283 259
Due from ministries, organizations and companies	2 376 743	1 922 724
Temporary debts due from employees	1 000 657	1 212 421
Other debit balances	987 936	954 901
	6 795 343	**6 270 491**
Less:		
Expected credit loss	96 004	93 337
	6 699 339	**6 177 154**

Debtors and other debit net balances have increased by an amount of L.E. 522 185 K, mainly due to suppliers-advanced payments item by an amount of L.E. 941 609 K and ministries, organizations and companies item by an amount of L.E. 454 019 K, however the decrease in both of tax authority- value added tax item by an amount of L.E. 795 527 K, and temporary debts due from employees item by an amount of L.E. 211 764 K led to the limitation of this increase.

20- CASH AND CASH EQUIVALENTS

	Note No.	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)	30/9/2025 L.E. (000)
Banks - time deposits (less than 3 months)		2 078 448	2 291 721	2 294 854
Banks - current accounts		3 920 326	3 837 160	3 684 399
Cash on hand		13 660	1 961	12 661
Financial assets at amortized cost - Treasury bills (less than 3 months)		-	515 174	-
Cash and cash equivalents		**6 012 434**	**6 646 016**	**5 991 914**
Less:				
Restricted cash and cash equivalents	(28)	715 662	598 038	600 033
Cash and cash equivalents as per statement of cash flows		**5 296 772**	**6 047 978**	**5 391 881**

21- LOANS AND CREDIT FACILITIES

-The decrease in the balance of loans and credit facilities by an amount of L.E 17 049 944 K mainly resulted from the payments during the period for the year 2026, where loans and credit facilities with local and foreign currencies on September 30, 2026 amounted to L.E. 56 708 852 K (against LE 73 758 796 K at December 31, 2025) due within the year an amount of L.E . 30 344 211 K.

22- CREDITORS AND OTHER CREDIT BALANCES

	30/9/2026	31/12/2025
	L.E (000)	L.E (000)
Suppliers	6 531 670	5 805 532
Tax Authority (taxes other than income tax)	1 974 938	454 773
Deposits from others	1 421 316	1 239 044
Assets creditors	33 383 793	35 262 006
Accrued expenses	2 493 016	2 048 022
Social Insurance authority	108 003	91 351
Trade receivables - credit balances	1 878 064	1 798 567
Credit balances- organizations and companies	1 316 466	970 884
Contract liabilities	18 045 096	13 822 914
National Telecommunication Regulatory Authority (NTRA)	2 755 047	3 612 197
Other credit balances	2 069 250	1 715 529
	71 976 659	**66 820 819**
Balances due within more than one year:		
Assets creditors	21 681 191	22 768 788
Contract liabilities	10 158 824	8 997 216
Non current creditors and other credit balances	**31 840 015**	**31 766 004**
Current creditors and other credit balances	**40 136 644**	**35 054 815**
Total creditors and other credit balances	**71 976 659**	**66 820 819**

Creditors and other credit balances have increased by an amount of L.E. 5 155 840 K mainly due to the increase in Contract liabilities item by an amount of L.E. 4 222 182 K, Tax authority (taxes other than income tax) item by an amount of L.E. 1 520 165 K Suppliers item by an amount of L.E. 726 138 K, however the decrease in Asset creditors item by an amount of L.E. 1 878 213 K, and national telecommunication regulatory authority (NTRA) by an amount of L.E. 857 150 K led to the limitation of this increase.

23- PROVISIONS

	Note NO	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Balance at the beginning of the period / year		751 293	382 270
Charged to statement of profit or loss for the period / year	(8)	603 610	442 829
Used during the period / year		(4 949)	(73 806)
Balance at the end of the period / year		**1 349 954**	**751 293**

24- CAPITAL

- The company's issued and fully paid-up capital is L.E. 17 070 716 K, represented in 1 707 071 600 shares at a par value of LE 10 each.
- The Egyptian Government owns 70% after offering 20% of company's shares in public offering during December 2005 and 10% during the year 2023.

25- RESERVES

	30/9/2026 L.E. (000)	31/12/2025 L.E. (000)
Legal reserve*	3 683 618	3 397 460
Other reserves	2 816 979	2 816 979
	6 500 597	**6 214 439**

*The balance of legal reserve has increased as a result of retaining an amount of L.E. 286 158 K from the profit of 2025 in accordance with the company's articles of association.

26- INCOME TAX

26-1 Items recognized in statement of profit or loss

	For the nine months ended:		For the three months ended:	
	30/9/2026	30/9/2025 Reclassified	30/9/2026	30/9/2025 Reclassified
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Current income tax	(2 899 836)	(609 010)	(523 498)	-
Deferred tax	146 205	(1 279 086)	441 612	(604 453)
	(2 753 631)	**(1 888 096)**	**(81 886)**	**(604 453)**

* Reclassification was made to comparative figures as shown in Note No.(31-2)

26-2 Items recognized in statement of comprehensive income

	For the nine months ended :		For the three months ended :	
	30/9/2026	30/9/2025	30/9/2026	30/9/2025
	L.E. (000)	L.E. (000)	L.E. (000)	L.E. (000)
Income tax expense	(829 917)	-	(302 756)	-
Deferred tax expense	829 917	-	302 756	-
	-	-	-	-

26-3 Recognized deferred tax assets and liabilities.

	30/9/2026		31/12/2025	
	Assets	Liabilities	Assets	Liabilities
	L.E.(000)	L.E.(000)	L.E.(000)	L.E.(000)
Total deferred tax asset / (liability)	4 368 179	(2 496 350)	4 955 376	(2 399 835)
Net deferred tax assets	1 871 829	-	2 555 541	-
Deferred tax charged to the statement of income for the period / year	146 205	-	-	(1 271 731)
Deferred tax charged to the statement of comprehensive income for the period / year	-	(829 917)	-	(1 260 323)

26-4 Unrecognized deferred tax assets

	30/9/2026	31/12/2025
	L.E. (000)	L.E. (000)
Unrecognized deferred tax assets	721 213	722 376

Deferred tax assets have not been recognized for temporary differences due to uncertainty of utilization of their benefits in the foreseeable future.

26-5 Current income tax

	30/9/2026	31/12/2025
	L.E. (000)	L.E. (000)
Tax Authority - income tax	(614 536)	-
Less:		
Advanced payments\ debit balances	1 237 948	1 514 030
Withholding tax	12 395	6 775
	635 807	**1 520 805**

Represented in the balance due from/to the Egyptian Tax Authority for income taxes on the profits of corporate companies.

27- CAPITAL COMMITMENTS

The company's capital commitments for the unexecuted parts of contracts until September 30, 2026, amounted to L.E. 4 679 million (against L.E. 3 738 million at the year ended December 31, 2025).

28- CONTINGENT LIABILITIES

In addition to the amounts included in the condensed separate interim statement of financial position, the company has the following contingent liabilities as at September 30, 2026:

	30/9/2026	31/12/2025
	LE (000)	LE (000)
- Letters of guarantee issued by banks on behalf of the company*	3 251 262	3 417 871

*Letters of guarantee which were issued by banks on behalf of the company and for others on September 30,2026 including letters of guarantee issued in exchange for cash cover (restricted cash and equivalent held by banks) (Note No.20).

29-TAX POSITION

29-1 Corporate tax

- Tax inspection was performed for the years till December 31, 2018 and all due taxes and fines were settled for those years and Fines according to law No. 153 of 2022 were settled to avoied the fine which accrued for those years
- Tax inspection was performed for the years from January 1,2019 till December 31, 2023 and all due taxes and fines were settled for those years and Fines are being settled.
- Tax inspection for year 2024 and 2025 have not been done to date.
- Tax return are submitted according to the income tax law No. 206 of 2020, its amendments and its executive regulations, also the due taxes are paid on legal dates.

29- 2 Value Added Tax \ Sales Tax

- Tax inspection for the years till December 31, 2023 was performed and the tax differences were settled for those years except the additional tax for the years from 2018 till 2023.
- Tax inspection for year 2024/2025 have not been done to date.
- Tax returns are submitted according to the value added tax law and according to the law No. 206 of 2020 issuing the Unified Tax Procedures Law, and the due taxes, if any, are paid on the legal dates.

29- 3 Salary & wages Tax

- Tax inspection was performed for the years till December 31 ,2014 and the Company was notified with tax differences and all due taxes were settled.
- Tax inspection for the year 2015 till 2022 has been performed and all due taxes were settled and Fines are being settled.
- Years from 2023 till 2025, the company is regular in deducting and remitting taxes on legal dates according to the law No. 206 of 2020, its amendments and its executive regulations also, the tax settlement are submitted according to the provisions of law No. 206 of 2020 issuing the Unified Tax Procedures Law.

29- 4 Stamp Tax

- Tax inspection for the period starting from March 27, 1998 to December 31, 2000 was performed for certain sectors of the company, and the company was notified of the tax assessment elements, and the company filed remedies and appears against legal deadlines.
- Tax inspection for the period starting from January 1, 2001 till July 31, 2006 was performed for certain sectors of the company and tax due were settled. Tax inspection for the remaining sectors is currently being undertaken for the same period.
- Tax inspection for the period starting from August 1, 2006 to December 31, 2020 was performed and all the due taxes were settled.
- Stamp duty development was inspected for year 2020/2021 and the inspection didn't reveal any due differences.
- Tax inspection for years 2022 till 2025 have not been done to date.

29- 5 Real Estate Tax

- All due taxes are being paid according to the tax claim forms received by the company. The company's Legal Department follows up the disputes according to the real estate tax law.
- Tax returns were submitted according to the new real estate tax law No. 196 for the year 2008 also, the due taxes are settled on thise due dates.

30- **RELATED PARTY TRANSACTIONS**

There are transactions between Telecom Egypt and its subsidiaries and associates and such transactions are approved by the company's management, the following statement contain the most important transactions during the financial period and the balances shown in the separate financial statements date:

30-1 Transactions with subsidiaries and associates

	Nature of transaction during the period	Amount of transactions during the period stated in the Profit or loss statement 30/9/2026 L.E. 000	Amount of transactions during the period stated in the Profit or loss statement 30/9/2025 L.E. 000	Balance as of 30/9/2026 (Credit) / Debit L.E. 000	Balance as of 31/12/2025 (Credit) / Debit L.E. 000
Debit balances due from subsidiaries					
- TE Infraco Limited	Payments on behalf of the company	-	-	6 775	6 217
- RDH Egypt	Leased sites for subsidiary company	45	-	75	30
- Middle East Radio Communication (MERC)	Participation circuits contract	3 159	3 166	1 044	1 043
- Middle East Radio Communication (MERC)	the company's share in 2025 dividend	-	-	10 985	-
				12 029	1 043
- TE Sport	lease of club land	70 555	65 940	221 965	151 410
- TE Sport	Payments on behalf of the company	-	-	199 228	198 461
- TE Sport	Leased sites for subsidiary company	14	13	106	92
				421 299	349 963
- TE Globe	Maintenance & supplying devices	21 773	17 368	205	13 545
- TE Globe	Telecommunications cost	207 207	264 356		
- Egyptian Telecommunication Company for Information Systems	Lease of subsidiary company premises, electricity claims, maintenance and leased circuits and sale of fixed assets	144 763	119 915	2 648	-
- Egyptian Telecommunication Company for Information Systems	Rendered services to subsidiary company	1 231 021	1 019 931	241 236	-
- Egyptian Telecommunication Company for Information Systems	Payment of behalf of the company	-	-	171 279	-
- Egyptian Telecommunication Company for Information Systems	the company's share in 2025 dividend	-	-	-	-
				415 163	-
- Centra for Technologies	Payment of behalf of the company	-	-	473 860	-
				473 860	-
Total of debit balances due from subsidiaries				1 329 406	370 798
Credit balances due to subsidiaries and associates				-	
- WE Data	Participation contract and Purchasing of fixed assets and services rendered from subsidiaries company	497 216	333 302	(119 418)	(59 908)
- WE Data	Leased circuits and information transfer network renderd to subsidiaries	16 306 884	13 583 342	4 904 992	3 784 778
- WE Data	Royalties and shared services	2 807 669	2 295 352	407 715	47 279
- WE Data	Payments on behalf of the company	-	-	(24 057 558)	(18 289 373)
- WE Data	the company's share in 2025 dividend	-	-	-	-
				(18 864 269)	(14 517 224)
- Centra for Electronic Industries	Maintenance & supplying devices	4 627	26 637	(696)	(24 252)
- T E investment Holding	Rendered services from subsidiary company	120 279	118 993	(155 146)	(111 155)
- T E investment Holding	Leased sites for subsidiary company	21	20	7	14
				(155 139)	(111 141)
- TE Data Jordan	Participation contract	120 521	99 693	(11 134)	(20 454)
- TE Data Jordan	Leased international circuits	1 974	165	1 995	174
				(9 139)	(20 280)
- TE France	Participation contract	96 988	88 823	(314 026)	(267 952)
- Mena Cable	Leased sites for subsidiary company	–	–	-	8
- Mena Cable	Purchasing of intigible assets from subsidiaries company	–	–	-	(2 671)
- Mena Cable	Payments on behalf of the company	–	–	-	978
- Mena Cable	Maintainance - Rendered services from subsidiary company	20 307	16 581	(470 318)	(143 345)
- Mena Cable	Paid of expenses on behalf of parent company	12 059	8 854	(7 997)	(10 358)
- Mena Cable	Maintainance - Rendered services to subsidiary company	12 440	11 847	29 510	15 093
- Mena Cable	Transfer of EISCC debt to the company	–	–	(412 682)	(550 216)
				(861 487)	(690 511)
- Egyptian Telecommunication Company for Information Systems	Lease of subsidiary company premises, electricity claims, maintenance and leased circuits and sale of fixed assets	-	-	-	(3 354)
- Egyptian Telecommunication Company for Information Systems	Rendered services to subsidiary company	-	-	-	2 049
- Egyptian Telecommunication Company for Information Systems	Payment of behalf od the company	-	-	-	(30 220)
				-	(31 525)
- Centra for Technologies	Maintenance & supplying devices	469 875	541 029	(1 079 536)	(973 793)
- Centra for Technologies	the company's share in 2025 dividend	-	-	1 079 536	-
				-	(973 793)
- Vodafone Egypt Telecommuniacations Company	Outgoing calls and voice services for associate company	6 252 243	5 369 537	(4 657 308)	(4 543 996)
- Vodafone Egypt Telecommuniacations Company	Incoming international calls, claims, transmissions,lease of locations and towers for the associate company	5 853 130	4 461 594		
- Vodafone Egypt Telecommuniacations Company	the company's share in 2025 dividend	-	-	-	-
				(4 657 308)	(4 543 996)
				(24 862 064)	(21 180 674)

* The amount of the transactions during the period which recorded in income statement dosen't include VAT.

30-2 Transactions with the Egyptian government

The Egyptian government contributes 70% of the capital represented by the Ministry of Finance which results in existence of mutual services between the company and different governmental entities, including revenues, costs, and other expenses, transactions related to taxes, social insurance and customs.

30-3 Transactions with the Board of directors

On March 26, 2026, The Company's ordinary general assembly decided to approve the disbursement of an amount of L.E 20 405 K to the members of the board of directors as a reward for the financial year ended in December 31, 2025, in addition to attending board sessions allowances (against L.E. 18 550 K as a reward for the financial year ended December 31, 2024).

31- COMPARATIVE FIGURES

Following the decision of the Company's Board of Directors on July 15, 2026, to proceed with the acquisition of the Regional Data Hub (RDH) company and to continue implementing its strategic plan to separate its data center services assets and operations into a wholly-owned (100%) subsidiary (Note 32-2), these operations are no longer classified as "discontinued operations" or "assets held for sale." Consequently, the Company has reclassified the comparative figures for certain items in the condensed separate statement of financial position and the condensed separate statement of profit or loss to conform with the current presentation and classification used in the condensed separate interim financial statements.

31-1 Effect on the condensed separate Statement of financial position

	For the financial year ended 31/12/2025 as previuosly reported debit / (credit) L.E.(000)	Reclassification debit / (credit)	For the financial year ended 31/12/2025 Reclassified debit / (credit) L.E.(000)
Fixed assets and projects under construction	115 628 535	2 449 845	118 078 380
Assets held for sale	2 449 845	(2 449 845)	-

31-2 Effect on the condensed separate Statement of profit or loss

	For the nine months ended 30/9/2025 as previuosly reported debit / (credit) L.E.(000)	Reclassification debit / (credit)	For the nine months ended 30/9/2025 Reclassified debit / (credit) L.E.(000)	For the three months ended 30/9/2025 as previuosly reported debit / (credit) L.E.(000)	Reclassification debit / (credit)	For the three months ended 30/9/2025 Reclassified debit / (credit) L.E.(000)
Operating revenues	55 262 094	170 731	55 432 825	19 616 305	66 686	19 682 991
Operating costs	(36 247 818)	(37 126)	(36 284 944)	(12 749 818)	(8 442)	(12 758 260)
General and administrative expenses	(4 919 530)	(661)	(4 920 191)	(1 771 740)	(401)	(1 772 141)
Income tax	(1 858 183)	(29 913)	(1 888 096)	(591 438)	(13 015)	(604 453)
Net profit for the period from discontinued operations	103 031	(103 031)	-	44 828	(44 828)	-

32- SIGNIFICANT EVENTS

32-1 Ramses Central Fire Accident

On July 7, 2025, a fire broke out in an equipment room of the company's Ramses Central building, The building is one of the main hubs of Egypt's telecommunications infrastructure, connecting several ground fiber optic cables to provide internet, landline, and mobile phone services locally and internationally.

The fire resulted in partial damage to a number of fixed assets on site, including part of the building, some equipment, and furniture. Which led to disruption of telecommunications services in some areas.

The cost of the disposed assets amounted to L.E. 2 343 107 K and the capital losses amounted to L.E. 1 483 568 K, and an amount of L.E. 200 000 K was received from the compensation account by the company Insurance on year 2025 and The claim procedures for the remaining compensation are being completed in accordance with the available insurance coverage, pending the completion of the investigations.

32-2 Regional datacenter HUB (RDH)

On July 15, 2026, the Board of Directors of Telecom Egypt decided not to proceed with the transaction previously approved on September 3, 2025. The transaction pertained to the preliminary approval of an offer submitted by an investor to acquire a 75% to 80% stake in a subsidiary that will own the Regional Data Center Hub (RDH).

The Company confirms its ongoing commitment to executing its strategic plan to carve out the data center services assets and operations into a wholly-owned (100%) subsidiary, as part of establishing a specialized entity dedicated entirely to this business activity.