PRODALIM INVESTMENTS LTD.
(PRODALIM GROUP)

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

AS OF SEPTEMBER 30, 2026

UNAUDITED

PRODALIM INVESTMENTS LTD.
(PRODALIM GROUP)

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Auditors' Review Report to the Shareholders of Prodalim Investments Ltd.

Introduction

We have reviewed the accompanying financial information of Prodalim Investments Ltd. and its subsidiaries ("the Company"), which comprises the condensed consolidated statements of financial position as of September 30, 2026, and the related condensed consolidated statements of profit or loss and other comprehensive income (loss), changes in equity and cash flows for the nine- and three-month periods then ended. The Company's board of directors and management are responsible for the preparation and fair presentation of this interim financial information in accordance with International Accounting Standard IAS 34 "Interim Financial Reporting", and they are also responsible for the preparation of the financial information for these interim periods in accordance with Chapter D of the Securities Law Regulations (Periodical and Immediate Reports), 1970. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Review Standard (Israel) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Institute of Certified Public Accountants in Israel. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards in Israel, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with IAS 34.

In addition to the abovementioned, based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not comply, in all material respects, with the disclosure requirements of Chapter D to the Securities Regulations (Periodic and Immediate Reports), 1970.

Tel Aviv, November 8, 2026

Ziv Haft
Certified Public Accountants (Isr.)
BDO Member Firm

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PRODALIM GROUP
CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	As of September 30,		As of December 31,
	2026	2025	2025
	Unaudited		Audited
	$ in thousands		
CURRENT ASSETS			
Cash and cash equivalents	17,952	2,336	2,009
Restricted deposits	3,558	49	52
Trade receivables	56,411	47,939	44,783
Other receivables	9,630	10,022	11,406
Inventory	132,709	168,350	181,983
Total current assets	**220,260**	**228,696**	**240,233**
NON-CURRENT ASSETS			
Property, plant and equipment, net	74,291	53,975	59,166
Right of use assets	11,239	10,099	12,936
Investees and related balances	2,235	2,350	2,168
Goodwill and intangible assets, net	47,438	2,072	13,161
Deferred income taxes	3,060	3,150	3,621
Total non-current assets	**138,263**	**71,646**	**91,052**
Total assets	**358,523**	**300,342**	**331,285**
CURRENT LIABILITIES			
Borrowings and current maturities of long-term loans	54,194	107,031	131,517
Current maturities of lease liabilities	3,371	3,047	3,469
Trade payables	16,729	31,048	36,642
Other payables	20,364	15,740	15,817
Total current liabilities	**94,658**	**156,866**	**187,445**
NON-CURRENT LIABILITIES			
Loans, net of current maturities	667	7,169	6,243
Employee benefits	1,025	976	1,021
Deferred income taxes	173	224	188
Lease liabilities and others	15,574	13,484	15,541
Total non-current liabilities	**17,439**	**21,853**	**22,993**
EQUITY			
Share capital	-	7	7
Capital reserves	446	362	1,247
Share premium	253,471	136,973	136,973
Accumulated losses	(7,491)	(15,719)	(17,380)
Total equity	**246,426**	**121,623**	**120,847**
Total liabilities and equity	**358,523**	**300,342**	**331,285**

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

November 8, 2026			
Date of approval of the financial statements	Tsahi Barak CEO and Chairman of the Board of Directors	Noach Berezovsky Director[1]	Amnon Salhov CFO

[1] A director authorized by the company's board of directors to sign the financial statements.

PRODALIM GROUP
CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS

	Nine months ended September 30		Three months ended September 30		Year ended December 31,
	2026	2025	2026	2025	2025
	Unaudited		Unaudited		Audited
	$ in thousands				
Revenues	282,501	259,906	98,434	92,260	341,026
Cost of revenues	227,246	212,716	79,622	77,433	281,001
Gross profit	**55,255**	**47,190**	**18,812**	**14,827**	**60,025**
Sales and marketing expenses	21,493	15,759	7,612	5,570	22,326
Research and development expenses	3,490	2,486	1,246	830	3,415
General and administrative expenses	9,458	6,224	3,382	2,122	8,799
Other expenses	2,964	369	566	141	969
Operating income	**17,850**	**22,352**	**6,006**	**6,164**	**24,516**
Share of an investee's income	286	257	152	87	251
Financial expenses	5,819	8,923	1,656	3,730	12,326
Financial income	295	621	115	621	621
Profit before income tax	**12,612**	**14,307**	**4,617**	**3,142**	**13,062**
Income tax	3,368	3,544	1,426	838	3,960
Profit for the period	**9,244**	**10,763**	**3,191**	**2,304**	**9,102**
Earnings per share					
Earnings per share basic (in USD)	0.032	0.044	0.011	0.009	0.037
Earnings per share diluted (in USD)	0.032	0.044	0.011	0.009	0.037

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

PRODALIM GROUP
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)

	Nine months ended September 30		Three months ended September 30		Year ended December 31,
	2026	2025	2026	2025	2025
	Unaudited		Unaudited		Audited
	$ in thousands				
Other comprehensive income (loss) for the period, net of income tax:					
Items that may be reclassified subsequently to profit or loss:					
Adjustments arising from translation of financial statements of foreign operations	(1,452)	3,138	(200)	(26)	3,200
Revaluation of hedging transactions at fair value	39	1,495	39	263	1,539
	(1,413)	4,633	(161)	237	4,739
Items that will not be reclassified subsequently to profit or loss:					
Fair value loss on investment designated as at FVTOCI	-	(2,716)	-	(2,716)	(2,716)
	-	(2,716)	-	(2,716)	(2,716)
Total other comprehensive income (loss) for the period	**(1,413)**	**1,917**	**(161)**	**(2,479)**	**2,023**
Total comprehensive income (loss) for the period	**7,831**	**12,680**	**3,030**	**(175)**	**11,125**

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

	Share capital	Share premium	Capital reserve from share-based compensation	Other comprehensive loss on fair value investment	Other capital reserves	Accumulated losses	Total equity
				$ in thousands			
Balance as of January 1, 2026	**7**	**136,973**	**7,955**	**(4,111)**	**(2,597)**	**(17,380)**	**120,847**
Total comprehensive income (loss) for the period	-	-	-	-	(1,413)	9,244	7,831
Share-based compensation	-	-	1,497	-	-	-	1,497
Transfer of cash flow hedging gains to the initial carrying amount of hedged inventory	-	-	-	-	14	-	14
Issuance of shares upon cashless exercise of options	-	254	(899)	-	-	645	-
Issuance of shares, net of issuance costs	(7)	116,244	-	-	-	-	116,237
Balance as of September 30, 2026	**-**	**253,471**	**8,553**	**(4,111)**	**(3,996)**	**(7,491)**	**246,426**

	Share capital	Share premium	Capital reserve from share-based compensation	Other comprehensive loss on fair value investment	Other capital reserves	Accumulated losses	Total equity
				$ in thousands			
Balance as of January 1, 2025	**6**	**91,647**	**8,226**	**(1,395)**	**(6,210)**	**(25,194)**	**67,080**
Total comprehensive income (loss) for the period	-	-	-	(2,716)	4,633	10,763	12,680
Share-based compensation	-	-	(459)	-	-	212	(247)
Transfer of cash flow hedging gains to the initial carrying amount of hedged inventory	-	-	-	-	(560)	-	(560)
Issuance of shares, net of issuance costs	1	41,657	-	-	-	-	41,658
Issuance of shares upon exercise of options	(*)	1,669	(1,157)	-	-	-	512
Conversion of shareholders' loans into shares	(*)	2,000	-	-	-	-	2,000
Dividends	-	-	-	-	-	(1,500)	(1,500)
Balance as of September 30, 2025	**7**	**136,973**	**6,610**	**(4,111)**	**(2,137)**	**(15,719)**	**121,623**

(*) Less than 0.5 thousand

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

	Share capital	Share premium	Capital reserve from share-based compensation	Other comprehensive loss on fair value investment	Other capital reserves	Accumulated losses	Total equity
				$ in thousands			
Balance as of July 1, 2026	**-**	**253,217**	**8,969**	**(4,111)**	**(3,849)**	**(11,327)**	**242,899**
Total comprehensive income (loss) for the period	-	-	-	-	(161)	3,191	3,030
Share-based compensation	-	-	483	-	-	-	483
Transfer of cash flow hedging gains to the initial carrying amount of hedged inventory	-	-	-	-	14	-	14
Issuance of shares upon cashless exercise of options	-	254	(899)	-	-	645	-
Balance as of September 30, 2026	**-**	**253,471**	**8,553**	**(4,111)**	**(3,996)**	**(7,491)**	**246,426**

	Share capital	Share premium	Capital reserve from share-based compensation	Other comprehensive loss on fair value investment	Other capital reserves	Accumulated losses	Total equity
				$ in thousands			
Balance as of July 1, 2025	**7**	**136,973**	**6,604**	**(1,395)**	**(1,876)**	**(18,023)**	**122,290**
Total comprehensive income (loss) for the period	-	-	-	(2,716)	237	2,304	(175)
Share-based compensation	-	-	6	-	-	-	6
Transfer of cash flow hedging gains to the initial carrying amount of hedged inventory	-	-	-	-	(498)	-	(498)
Balance as of September 30, 2025	**7**	**136,973**	**6,610**	**(4,111)**	**(2,137)**	**(15,719)**	**121,623**

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

	Share capital	Share premium	Capital reserve from share-based compensation	Other comprehensive loss on fair value investment	Other capital reserves	Accumulated losses	Total equity
				$ in thousands			
Balance as of December 31, 2024	**6**	**91,647**	**8,226**	**(1,395)**	**(6,210)**	**(25,194)**	**67,080**
Total comprehensive income (loss) for the year	-	-	-	(2,716)	4,739	9,102	11,125
Transfer of cash flow hedging gains to the initial carrying amount of hedged inventory	-	-	-	-	(1,126)	-	(1,126)
Share-based compensation	-	-	886	-	-	212	1,098
Issuance of shares, net of issuance costs	1	41,657	-	-	-	-	41,658
Issuance of shares upon exercise of options	(*)	1,669	(1,157)	-	-	-	512
Conversion of shareholders' loans into shares	(*)	2,000	-	-	-	-	2,000
Dividends	-	-	-	-	-	(1,500)	(1,500)
Balance as of December 31, 2025	**7**	**136,973**	**7,955**	**(4,111)**	**(2,597)**	**(17,380)**	**120,847**

(*) Less than 0.5 thousand

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

PRODALIM GROUP
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Nine months ended September 30		Three months ended September 30		Year ended December 31
	2026	2025	2026	2025	2025
	Unaudited		Unaudited		Audited
	$ in thousands				
Cash flows from operating activities:					
Profit for the period	9,244	10,763	3,191	2,304	9,102
Adjustments to the profit or loss items:					
Depreciation and amortization	8,568	6,060	3,367	2,239	8,411
Gain from sale of property, plant and equipment	-	(21)	-	-	(21)
Share-based compensation	1,497	(247)	483	6	1,098
Share of an investee's income	(286)	(257)	(152)	(87)	(251)
Interest expenses, net	6,113	8,302	1,519	3,109	10,356
	15,892	**13,837**	**5,217**	**5,267**	**19,593**
Changes in operating assets and liabilities:					
Decrease (increase) in trade receivables	(10,937)	(10,879)	2,592	(3,623)	(5,280)
Decrease (increase) in other receivables	2,230	(2,469)	1,451	178	(2,936)
Decrease (increase) in inventory	49,158	(6,190)	8,925	(10,280)	(15,207)
Changes in deferred taxes	736	(138)	536	(485)	561
Increase (decrease) in trade payables	(20,188)	(16,198)	(10,211)	4,131	(11,011)
Increase (decrease) in employee benefits	7	24	(64)	13	72
Increase (decrease) in other payables	1,322	1,587	5,090	2,405	(255)
	22,328	**(34,263)**	**8,319**	**(7,661)**	**(34,056)**
Net cash from (used in) operating activities	**47,464**	**(9,663)**	**16,727**	**(90)**	**(5,361)**
Cash flows from investing activities:					
Net cash used in business combination	(31,548)	-	(722)	-	(18,866)
Restricted deposits	(2,394)	813	(2,694)	147	810
Capitalization of development costs and purchases of intangible assets	(2,443)	(764)	(839)	(309)	(1,357)
Purchase of property, plant and equipment	(20,023)	(8,934)	(4,204)	(4,812)	(13,280)
Proceeds from sale of property, plant and equipment	-	55	-	-	55
Others	-	597	-	621	(24)
Net cash used in investing activities	**(56,408)**	**(8,233)**	**(8,459)**	**(4,353)**	**(32,662)**
Cash flows from financing activities:					
Proceeds from issuance of shares, net of issuance costs	116,237	41,670	-	-	41,670
Borrowings and short-term loans from banking institutions, net	(74,802)	7,709	(1,723)	8,645	32,079
Proceeds of long-term loans from banking institutions, financial institutions and others	-	859	-	523	859
Repayments of long-term loans from banking institutions, financial institutions and others	(8,185)	(16,750)	-	(828)	(17,689)
Dividends paid	-	(1,500)	-	-	(1,500)
Proceeds on exercise of options	-	512	-	-	512
Interest paid	(5,732)	(11,263)	(1,569)	(3,753)	(13,777)
Repayments of lease liabilities	(2,584)	(2,637)	(860)	(976)	(3,786)
Net cash from (used in) financing activities	**24,934**	**18,600**	**(4,152)**	**3,611**	**38,368**
Exchange differences on balances of cash and cash equivalents	**(47)**	**80**	**(26)**	**(127)**	**112**
Increase (decrease) in cash and cash equivalents	15,943	784	4,090	(959)	457
Cash and cash equivalents at beginning of the period	2,009	1,552	13,862	3,295	1,552
Cash and cash equivalents at end of the period	**17,952**	**2,336**	**17,952**	**2,336**	**2,009**
Supplementary information:					
Income tax paid	2,346	1,398	1,017	658	1,988
Recognition of a right-of-use asset against a lease liability	852	-	638	-	4,815
Conversion of shareholders' loans into shares	-	2,000	-	-	2,000

The accompanying notes are an integral part of the interim condensed consolidated financial statements.

NOTE 1 – GENERAL:

Prodalim Investments Ltd. (the "Company") is a company incorporated in Israel (the Company, together with its subsidiaries, the "Group").

The Company, through its subsidiaries in Europe, the United States, Central and South America, is engaged in the development, production, marketing, and sale of natural and special solutions for the food, beverage, flavor and fragrance industries. The Group specializes in processing plant-based raw materials and producing a wide range of natural ingredients from these materials, including concentrated juices, essential oils, flavor and fragrance extracts, aromas, dietary fibers, natural food colorants, and more. Using these ingredients, the Company develops special formulations and solutions that it supplies to leading companies, primarily in the food and beverage industry globally. The Company's customers include some of the world's largest brands, alongside a wide variety of medium-sized and small companies.

On February 25, 2026, the Company completed an initial public offering, and its shares were listed for trading on the Tel Aviv Stock Exchange Ltd. On the same date, the Company executed a 1-for-100 share split of the Company's share capital and eliminated its par value. As part of the initial public offering, the Company raised approximately NIS 369 million ($118 million) for issuing 46,535,000 ordinary shares of the Company. The total initial public offering expenses are estimated at approximately NIS 12 million, including VAT ($3.9 million).

NOTE 2 – BASIS OF PREPARATION:

The condensed interim consolidated financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting, and do not include all of the information required for full annual financial statements. They should be read in conjunction with the financial statements as of and for the year ended December 31, 2025 (the "Annual Financial Statements"). In addition, these statements were prepared in accordance with Chapter D of the Securities Regulations (Periodic and Immediate Reports), 1970.

The interim financial statements were approved by the Company's Board of Directors on November 8, 2026.

The Group's accounting policy applied in these condensed interim consolidated financial statements is consistent with the accounting policy applied in the annual financial statements.

NOTE 3 – SIGNIFICANT EVENTS DURING AND AFTER THE REPORTING PERIOD:

1. Further to Note 9(B) to the annual financial statements, on March 24, 2026 and on April 5, 2026, the Company fully repaid the loan and the credit facility from the financial institution.
2. During March 2026, the Company granted approximately 1.65 million share options to employees to purchase the Company's shares. The exercise price of the options is equal to the Company's IPO share price as determined in connection with the Company's listing on the stock exchange. The options vest over a four-year period. The grant-date fair value of the options was determined using the Black-Scholes pricing model and amounted to approximately $1.9 million in total.
3. On April 15, 2026, the subsidiary Prodalim Holland B.V. entered into an agreement to acquire certain assets from Vriesveem de Berg B.V. and Vriesveem de Berg Holding B.V., including a storage and blending facility. The total consideration is approximately EUR 3 million, which was paid during the same month.

NOTE 3 – SIGNIFICANT EVENTS AFTER AND DURING THE REPORTING DATE (CONT.):

4. On November 4, 2026, Prodalim Holland B.V., a wholly owned subsidiary of the Company ("Prodalim Holland"), entered into an agreement with unrelated third parties to acquire 93.25% of the issued and paid-up share capital (on a fully diluted basis) of Brenn-O-Kem Holdings Proprietary Limited (the "Acquiree"). The Acquiree, which has operated in South Africa since 1968, collects and processes by-products of the wine industry to produce natural ingredients (including grape alcohol, tartaric acid, grape seed extracts and animal feed), which are marketed to the alcohol, food and pharmaceutical industries in South Africa and worldwide. Its activity is expected to be included in the SIS segment.

   In accordance with the terms of the agreement, at the closing date Prodalim Holland will pay a cash consideration of approximately ZAR 619.6 million (approximately USD 37 million), after deduction of the Acquiree's net financial debt. The final consideration will be determined after the closing date, based on the Acquiree's actual EBITDA for 2026 multiplied by an agreed multiple, less net financial debt as of December 31, 2026, and plus (or less) the difference between the actual working capital at that date and an agreed working capital level.

   With respect to the remaining shares of the Acquiree (approximately 6.75%), held by four members of the Acquiree's management (the "Management Sellers"), Prodalim Holland was granted a call option and the Management Sellers were granted a put option. The options are exercisable five years after the closing date, at a price based on an average EBITDA multiple for the years 2027 to 2031.

   Completion of the transaction is subject to conditions precedent, including regulatory approvals, and had not been completed as of the date of approval of the financial statements. Due to the proximity of the event to the date of approval of the financial statements, the Company has not yet completed its assessment of the accounting effects of the transaction, including the classification of the consideration components and the purchase price allocation (PPA).

5. Business combination - on March 11, 2026, the Company's subsidiary Prodalim Brazil completed the acquisition of 100% of the share capital of Sylvestre Indústria e Comércio de Insumos Alimentícios Ltda. ("Sylvestre"), a leading Brazilian manufacturer of natural functional extracts for the dietary-supplement market. Total consideration comprised BRL 160 million (approximately USD 31 million), which was paid on that date, and an additional BRL 10 million (approximately USD 2 million), payable after the acquisition date over a period of six years.

   During the reporting period, the Company paid an additional amount of approximately BRL 3 million (approximately USD 600 thousand) in respect of a price adjustment.

   The Company recognized the fair value of the assets acquired and the liabilities assumed in the business combination based on a provisional measurement. As of the date of approval of the financial statements, the purchase price allocation ("PPA") to identifiable assets and liabilities is still in its preliminary stages. Accordingly, the amounts recorded, including the goodwill arising from the transaction, represent provisional estimates and may change materially once the PPA work begins and is completed. The purchase consideration and the fair value of the assets and liabilities acquired may be adjusted on a final basis within 12 months from the acquisition date.

   A provisional estimate of the fair value of the consideration and the allocation of the purchase price to the identifiable assets and liabilities is presented below:

NOTE 3 – SIGNIFICANT EVENTS AFTER AND DURING THE REPORTING DATE (CONT.):

	$ in thousands
Cash and cash equivalents	252
Restricted deposits	982
Trade receivables	975
Other receivables	155
Inventory	611
Property, plant and equipment	1,764
Right of use assets	108
	4,847
Trade payables	388
Other payables	683
Lease liabilities	108
	1,179
Identifiable net assets	3,668
Goodwill arising from the acquisition	29,478
Total purchase consideration	**33,146**
Net cash used for the business combination	30,826

Proforma information regarding the revenues and net profit of the consolidated reporting entity, assuming the business combination had been completed on January 1, 2026, has not been audited or reviewed by the independent auditors:

	For nine months ended September 30,		
	Prodalim Group	**Sylvestre**	**Consolidated**
		$ in thousands	
Revenues	282,501	2,197	284,698
Profit for the period	9,244	547	9,791

NOTE 4 – BUSINESS SEGMENTS:

A. General

The Group's operating segments have been determined based on the information reviewed by the Group's chief operating decision maker (the Group's CEO) for the purpose of allocating resources to the segments and assessing their performance.

The reportable segments are as follows:

a. Juice Solutions segment – The Juice Solutions segment represents the Group's core activity and focuses on fruit processing and the production, marketing and sale of natural juices, concentrates and related products. This activity is carried out through subsidiaries operating in Europe, the United States, Brazil, Mexico and Asia, and includes in-house fruit squeezing as well as the purchase of fruit juice concentrates from external suppliers. The Group operates under a B2B business model and supplies its products to manufacturing companies in the food and beverage industries worldwide.

b. Specialty Ingredients Solutions (SIS) segment – This segment comprises the Group's activities in the development, production and marketing of value-added natural ingredients, such as natural colors, dietary fibers, essential oils, extracts, natural flavors, as well as the development and production of compounds for beverage blends. The segment's activities are based on advanced technologies and research and development, and represent an extension of, and create synergies with, the Juice Solutions segment.

c. Alcohol Reduction and Removal Solutions (SOLOS) segment – This segment comprises the Company's activities in the field of dealcoholization, based on a unique technology for removing alcohol from beverages while preserving their taste and aroma characteristics. Within this segment, the Group provides dealcoholization services, grants licenses for the use of its proprietary technology and equipment and works to establish global service centers. This segment constitutes an innovative growth engine, developing in line with global trends of reduced alcohol consumption.

Segment results are reported on the basis of operating profit, adjusted to exclude depreciation and amortization, share-based payment expenses, other expenses and inventory impairment (hereinafter – "**Adjusted EBITDA**").

B. Information Regarding the Reportable Operating Segments:

	For nine months ended September 30, 2026				
	Juice Solutions	**SIS**	**Solos**	**Unallocated expenses**	**Consolidated**
	$ in thousands				
Revenue	**219,477**	**61,583**	**1,441**	**-**	**282,501**
Gross profit	**36,215**	**18,712**	**328**	**-**	**55,255**
Segment results - Adjusted EBITDA	**25,260**	**12,058**	**(1,006)**	**(5,427)**	**30,885**
Depreciation and amortization	4,890	2,252	805	621	8,568
Share-based compensation	278	537	-	682	1,497
Other expenses, including inventory write-off	8	601	87	2,274	2,970
Operating income (loss)	**20,084**	**8,668**	**(1,898)**	**(9,004)**	**17,850**
Share of an investee's income					286
Finance expenses, net					(5,524)
Profit before tax					**12,612**

NOTE 4 – BUSINESS SEGMENTS (CONT.):

B. Information Regarding the Reportable Operating Segments (CONT.):

	For nine months ended September 30, 2025				
	Juice Solutions	**SIS**	**Solos**	**Unallocated expenses**	**Consolidated**
	$ in thousands				
Revenue	**222,122**	**36,902**	**882**	**-**	**259,906**
Gross profit	**37,737**	**8,784**	**669**	**-**	**47,190**
Segment results-Adjusted EBITDA	**27,968**	**6,153**	**(491)**	**(4,156)**	**29,474**
Depreciation and amortization	4,030	1,128	302	600	6,060
Share-based compensation	-	-	-	(247)	(247)
Other expenses, including inventory write-off	996	313	-	-	1,309
Operating income (loss)	**22,942**	**4,712**	**(793)**	**(4,509)**	**22,352**
Share of an investee's income					257
Finance expenses, net					(8,302)
Profit before tax					**14,307**

	For three months ended September 30, 2026				
	Juice Solutions	**SIS**	**Solos**	**Unallocated expenses**	**Consolidated**
	$ in thousands				
Revenue	**77,853**	**19,954**	**627**	**-**	**98,434**
Gross profit	**12,575**	**6,563**	**(326)**	**-**	**18,812**
Segment results-Adjusted EBITDA	**8,583**	**4,262**	**(409)**	**(2,014)**	**10,422**
Depreciation and amortization	1,727	838	592	210	3,367
Share-based compensation	95	139	-	249	483
Other expenses, including inventory write-off	8	223	36	299	566
Operating income (loss)	**6,753**	**3,062**	**(1,037)**	**(2,772)**	**6,006**
Share of an investee's income					**152**
Finance expenses, net					**(1,541)**
Profit before tax					**4,617**

NOTE 4 – BUSINESS SEGMENTS (CONT.):

B. Information Regarding the Reportable Operating Segments (CONT.):

	For three months ended September 30, 2025				
	Juice Solutions	**SIS**	**Solos**	**Unallocated expenses**	**Consolidated**
	$ in thousands				
Revenue	**76,650**	**15,367**	**243**	**-**	**92,260**
Gross profit	**10,730**	**3,974**	**123**	**-**	**14,827**
Segment results-Adjusted EBITDA	**7,964**	**3,120**	**(165)**	**(1,429)**	**9,490**
Depreciation and amortization	1,468	401	159	211	2,239
Share-based compensation	-	-	-	6	6
Other expenses, including inventory write-off	930	151	-	-	1,081
Operating income (loss)	**5,566**	**2,568**	**(324)**	**(1,646)**	**6,164**
Share of an investee's income					**87**
Finance expenses, net					**(3,109)**
Profit before tax					**3,142**

	For the year ended December 31, 2025				
	Juice Solutions	**SIS**	**Solos**	**Unallocated expenses**	**Consolidated**
	$ in thousands				
Revenue	**290,881**	**48,946**	**1,199**	**-**	**341,026**
Gross profit	**47,762**	**11,316**	**947**	**-**	**60,025**
Segment results-Adjusted EBITDA	**34,562**	**8,030**	**(858)**	**(5,750)**	**35,984**
Depreciation and amortization	5,633	1,585	361	832	8,411
Share-based compensation	503	84	-	511	1,098
Other expenses, including inventory write-off	1,031	928	-	-	1,959
Operating income (loss)	**27,395**	**5,433**	**(1,219)**	**(7,093)**	**24,516**
Share of an investee's income					251
Finance expenses, net					(11,705)
Profit before tax					**13,062**

NOTE 5 – NEW FINANCIAL REPORTING STANDARDS ISSUED BUT NOT YET ADOPTED – IFRS 18 "PRESENTATION AND DISCLOSURE IN FINANCIAL STATEMENTS":

In April 2024, the International Accounting Standards Board (IASB) issued IFRS 18 "Presentation and Disclosure in Financial Statements" (the "Standard"), which will replace IAS 1 and will be effective for annual periods beginning on or after January 1, 2027, with retrospective application. As described in detail in the annual financial statements, the Standard introduces new requirements for the structure of the statement of profit or loss, including the classification of income and expenses into five categories and the presentation of defined subtotals (such as operating profit), as well as disclosure of management-defined performance measures (MPMs). Since the Standard does not change the recognition and measurement principles of items in the financial statements, it is not expected to affect the Group's net profit.

Based on the Company's preliminary assessment, the application of the Standard is not expected to have a material effect on the financial statements or on the information provided therein. The effect of reclassifying exchange rate differences is expected to be immaterial, and the Adjusted EBITDA measure (which amounted to USD 30,885 thousand for the nine-month period ended September 30, 2026) is expected to meet the definition of an MPM under the Standard. This is because the measure differs from the subtotal "operating profit before depreciation, amortization and impairments within the scope of IAS 36" (OPDAI), which is not an MPM under the Standard, since Adjusted EBITDA also excludes share-based payment expenses and other expenses, including inventory impairment. Accordingly, from the date of application of the Standard, the Company will provide a reconciliation between Adjusted EBITDA and the most directly comparable subtotal defined in the Standard, including the tax effect of each reconciling item. In addition, no material effect is expected on the Group's compliance with the financial covenants under its credit agreements (which are based on interest and fixed charge coverage ratios), and the Company is coordinating the calculation of the covenants with its lenders. Similarly, as of the date of approval of the financial statements, no material effect is expected on the compensation plans for officers that are based on the EBITDA measure.