



**جدول أعمال الجمعية العامة العادية لشركة باعظيم التجارية
لاجتماع الجمعية العامة .**

**The agenda of the Ordinary General Assembly of Baazeem Trading
Company for the General Assembly meeting.**

جدول أعمال الجمعية العامة العادية لشركة باعظيم التجارية

The agenda of the Ordinary General Assembly of Baazeem Trading Company

Agenda of General Assembly	جدول أعمال الجمعية العامة العادية
1 - Review the Board of Directors' report for the financial year ending on 31/12/2025 AD and discussing it	١ - الاطلاع على تقرير مجلس الادارة للعام المالي المنتهي في ٣١ / ١٢ / ٢٠٢٥ م ومناقشته.
2 - Review the financial statements for the fiscal year ending on 31/12/2025 AD and discuss them.	٢ - الاطلاع على القوائم المالية للعام المالي المنتهي في ٣١ / ١٢ / ٢٠٢٥ م ومناقشتها
3- Vote on the company's auditor's report for the financial year ending on 31/12/2025 AD after discussing it. (Attached)	٣ - التصويت على تقرير مراجع حسابات الشركة عن العام المالي المنتهي في ٣١ / ١٢ / ٢٠٢٥ م بعد مناقشته. (مرفق)
4 - Vote on appointing the company's auditor from among the candidates based on the recommendation of the Audit Committee, in order to examine, review and audit the financial statements for the second, third and annual quarters of the fiscal year 2026 AD and the first quarter of the year 2027 AD and determine his fees.	٤ - التصويت على تعيين مراجع حسابات الشركة من بين المرشحين بناءً على توصية لجنة المراجعة، وذلك لفحص ومراجعة وتدقيق القوائم المالية للربع الثاني والثالث والسني من العام المالي ٢٠٢٦ م والربع الاول من عام ٢٠٢٧ م وتحديد أتعابه.
5 - Vote on the Board of Directors' recommendation to distribute cash dividends in the amount of (11,137,500) riyals to shareholders for the second half of the fiscal year 2025 AD, at a rate of (0.11) riyals per share and at a rate of (11%) of the capital, provided that the eligibility is for the shareholders who own the shares at the end of trading on the day of the meeting. The association and those registered in the company's shareholder register with the Securities Depository Center Company (Depository Center) at the end of the second trading day following the maturity date, Distribution will take place within 15 business days of the due date	٥ - التصويت على توصيه مجلس الإدارة بتوزيع ارباح نقدية بمبلغ (١١,١٣٧,٥٠٠) ريال على المساهمين عن النصف الثاني للعام المالي ٢٠٢٥ م بواقع (٠,١١ ريال) عن السهم الواحد وبنسبة (١١٪) من راس المال على ان تكون الاحقية للمساهمين المالكين للأسهم بنهاية تداول يوم انعقاد الجمعية والمقيدين في سجل مساهمي الشركة لدى شركة مركز ايداع الاوراق المالية (مركز الايداع) في نهاية ثاني يوم تداول يلي تاريخ الاستحقاق، على أن يتم التوزيع خلال ١٥ يوم عمل من تاريخ الاستحقاق.
6 - Voting on the business and contracts concluded between the company and the Baazeem Trading Establishment in the State of Qatar, in which the member of the Board of Directors, Mr. Salem Saleh Mohammed Baazeem, has a direct interest, which is a group of commercial transactions carried out on a commercial basis and without preferential terms, in the amount of (7,766,831) riyals. (Attached)	٦ - التصويت على الاعمال والعقود التي تمت بين الشركة ومؤسسة باعظيم للتجارة بدولة قطر والتي لعضو مجلس الادارة الاستاذ: سالم صالح محمد باعظيم مصلحة مباشرة وهي عبارة عن مجموعة تعاملات تجارية تتم على اسس تجارية وبدون شروط تفضيلية بمبلغ (٧,٧٦٦,٨٣١) ريال . (مرفق)

تابع جدول أعمال الجمعية العامة العادية لشركة باعظيم التجارية

The agenda of the Ordinary General Assembly of Baazeem Trading Company

<p>7 - Voting on the Board of Directors' decision on 02/03/2026 regarding the approval to separate the Baazeem Trading Company factory into a limited liability company affiliated with the name (Qimmat Al-Ruya Factory for Industry) a single-person company owned 100% by Baazeem Trading Company.</p>	<p>٧ - التصويت على قرار مجلس الإدارة في ٠٢ / ٠٣ / ٢٠٢٦ م بخصوص الموافقة على فصل مصنع شركة باعظيم التجارية الى شركة ذات مسئولية محدودة تابعة باسم (مصنع قمة الرؤية للصناعة) شركة شخص واحد ومملوكة بنسبة ١٠٠٪ لشركة باعظيم التجارية .</p>
<p>8- Vote on disbursing an amount of (2,110,000) riyals as a reward to members of the Board of Directors for the fiscal year ending on 31/12/2425 AD.</p>	<p>٨ - التصويت على صرف مبلغ (٢,١١٠,٠٠٠) ريال مكافأة لأعضاء مجلس الإدارة عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ هـ</p>
<p>9-Vote on the clearance of the members of the Board of Directors for the fiscal year ending on 31/12/2024 AD</p>	<p>٩- التصويت على إبراء ذمة اعضاء مجلس الإدارة عن السنة المالية المنتهية في ٢٠٢٤/١٢/٣١ م.</p>
<p>10-Vote on the clearance of the members of the Board of Directors for the fiscal year ending on 31/12/2025 AD</p>	<p>١٠- التصويت على إبراء ذمة اعضاء مجلس الإدارة عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م.</p>
<p>11- Vote on authorizing the Board of Directors to distribute interim dividends on a semi-annual or quarterly basis for the fiscal year 2026 AD</p>	<p>١١- التصويت على تفويض مجلس الإدارة بتوزيع أرباح مرحلية بشكل نصف سنوي او ربع سنوي عن العام المالي ٢٠٢٦ م</p>

" انتهى "



شركة التجارة
بأعظية
BAAZEEM TRADING CO



Audit Committee Report

٢٠٢٥

Baazeem Trading Company Annual Audit Committee Report

For the fiscal year ended December 31, 202^o

To the shareholders of Baazeem Trading Company

Riyadh - Kingdom of Saudi Arabia

Peace, God's mercy and blessings be upon you.

The Audit Committee of Baazeem Trading Company is pleased to present its annual report for the fiscal year ended December 31, 202^o.

Introduction:

Control procedures and their effectiveness are extremely important and play a pivotal role in achieving the Company's objectives, and the Company's management is responsible for establishing a comprehensive and effective system of internal control. The internal control system is based on the vision and judgment of the company's management to establish a control system that is commensurate with the relative importance of the financial and other risks inherent in the company's activities. with a reasonable degree of cost and benefit.

The Audit Committee periodically reviews reports prepared by internal and external auditors, which include an assessment of the adequacy and effectiveness of the Company's internal control systems.

Formation of the Audit Committee:

The Audit Committee is an independent committee formed by a decision of the Company's Board of Directors, which is responsible for monitoring the Company's business, verifying the integrity and fairness of financial reports and statements, accounting policies, supervising the work of internal audit and external auditors, and reporting on the adequacy and reliability of internal control systems to achieve the Company's objectives.

The Company's Audit Committee consists of 3 members (one independent member, one non-executive member and one non-executive member). The Chairman and members of the Committee were appointed in accordance with the decision of the Company's Board of Directors for a period of four years starting

Work controls and remuneration of its members were determined by the company's board of directors in accordance with the relevant statutory requirements.

Committee meetings:

The committee held 4 meetings during 202^o with all members in attendance.

Highlights of the committee's work during 202^o within the scope of its mandate:

I: First: Consolidated preliminary and annual financial reports and statements for the year 2025:

- The Company's interim financial statements and the auditor's report thereon were studied before being presented to the Board of Directors and expressing an opinion and recommendation thereon.
- The consolidated annual financial statements for the year end were reviewed December 31, 202^o, and the auditor's report thereon were examined, and the committee found no material observations on their compliance with the relevant regulations and recommended their approval to the Board of Directors.
- The accounting policies used in the preparation of the financial statements and their conformity with the applicable accounting standards in the Kingdom of Saudi Arabia were examined, as were the accounting estimates in the material matters included in the financial reports.
- An opinion has been expressed as to whether the report of the Board of Directors and the financial statements of the Company are fair, balanced and understandable

They include information that allows shareholders and investors to assess the company's financial position, performance, business model, and strategy.

II: Internal Audit for 202°:

- The performance and activities of the company's internal auditor were supervised to verify the availability of the necessary resources and their effectiveness in carrying out the work and tasks assigned to them.
- The relationship between management and the internal auditor was supervised to verify the independence of the internal auditor and the effectiveness of the audit work, in accordance with the relevant standards.
- The annual internal audit plan for the year 202° was reviewed and approved in accordance with the risk assessment study prepared by the internal auditor.
- The internal audit reports for the year 202° were studied and reviewed, and the implementation of corrective measures for the observations contained therein was followed up and reported to the Board of Directors. We also discussed the internal audit plan for the year 2025.

III. 202° External Audit:

- The scope of the auditor's work was reviewed and verified that the auditor does not provide technical or managerial work outside the scope of the auditor's work.
- The relationship between management and the auditor was supervised, and the independence, objectivity, and effectiveness of the audit work were verified, considering the relevant standards.
- The auditors' reports on the preliminary and annual financial statements for 2025 were reviewed, and any observations or recommendations from them were followed - if any.
- Studied the auditors' nomination proposals and recommended to the Board of Directors to nominate the auditor for the year 2025 after verifying their independence and reviewing their scope of work and terms of engagement.

IV: Compliance Review for 202°

- The extent of the company's compliance with the relevant laws, regulations, policies and instructions was studied.

- The transactions between the company and the related parties - the Chairman of the Board of Directors of the company - for the year 202^o, as well as the auditor's report on them - confirmation examination report - and the recommendation regarding them as specified by the applicable laws, rules and regulations.


Results of the assessment of the internal control, financial and risk systems:

- Based on the activities and reports of the external auditor and the company's internal auditor, the Audit Committee did not find during the year 202^o that there were any material observations in the design and implementation of the company's internal control system. The Committee believes that the company has a reasonably adequate internal control system in terms of design and implementation with opportunities for improvement and development, and the Committee did not find any obstacles that may affect the company's ability to continue its business or prepare its financial reports in accordance with the relevant standards.

Yours Respectfully,

Audit Committee Members

Dr. Abdulaziz Al-Kabab



Member

Ms. Fawzia Baazeem



Member

Mr. Abdullah Balamish



Chairman