

The UACC Audit Committee's Recommendation

March 11, 2025

To: The Chairman and Members of the Board of Directors

Umm Al-Qura Cement Company

Peace, mercy, and blessings of God be upon you,

We hereby inform you that the Audit Committee, during its meeting held on March 11, 2025, reviewed and deliberated upon the proposals submitted by accounting and auditing firms duly licensed by the relevant regulatory authorities to audit the Company's financial statements for the fiscal year 2025 and the first quarter of 2026. The proposals were assessed based on the firms' professional qualifications, familiarity with the Company's operations, the quality of their proposed deliverables, and the competitiveness of their financial offers.

Audit Committee Recommendation:

No.	Audit Firm	Total Annual Fees (SAR)
1	RSM Allied Accountants (RSM)	264,000
2	Dr. Mohammed Al-Amari & Co. (BDO)	360,000

Accordingly, the Committee submits its **nomination and recommendation** to the Ordinary General Assembly for the final selection, with a recommendation to nominate **RSM Allied Accountants (RSM)** to examine, review, and audit the Company's financial statements for the **second and third quarters and the annual financial statements for the fiscal year ending December 31, 2025**, as well as the **first quarter of 2026**. The firm has previously audited the Company's financial statements in prior fiscal years and possesses the necessary expertise and knowledge of the operations, records, and accounts of Umm Al-Qura Cement Company. In addition, the firm has demonstrated a high quality of work and deliverables.

Based on the foregoing, the Committee recommends **RSM Allied Accountants as the first option**, and **Dr. Mohammed Al-Amari & Co. (BDO)** as the **second option**.

With sincere respect and appreciation,