

محضر اجتماع لجنة المراجعة رقم (6) لعام 2025

لشركة شبكة المعرفة للحاسب الآلي (شركة مساهمة سعودية)

يوم الخميس تاريخ 1446/12/2 هـ الموافق 2025/5/29 م

تم توجيه الدعوة من قبل رئيس لجنة المراجعة لأعضاء لجنة المراجعة للاجتماع وذلك لمناقشة بنود الأعمال التالية:

1. مناقشة عروض مراجعي الحسابات الخارجيين لمراجعة القوائم المالية للشركة لعام 2025

2. مراجعة معاملات الأطراف ذات العلاقة.

3. ما يستجد من اعمال.

.وقد حضر الاجتماع كل من:

الاسم	الصفة
السيد/ ابراهيم محمد السيف	رئيس لجنة المراجعة - (غير تنفيذي/ مستقل)
السيد/ محمد زكي زكريا	عضو لجنة المراجعة- (غير تنفيذي/ مستقل)
السيد/ حسام سليم	المراجع الداخلي/ مقرر اللجنة
السيد/ احمد رمضان	المدير المالي

وقد انعقد الاجتماع في تمام الساعة (السادسة) مساء يوم الخميس الموافق 2025/5/29 م. وذلك عبر الاتصال المرئي والمسموع من خلال برنامج ميكروسوفت تيمز (Ms Teams) لمناقشة بنود الاجتماع:

البند الأول:

تم استعراض عروض الأسعار المقدمة من شركة الزومان وشركة آر اس ام (RSM) (مرفقة) ومناقشة المدير المالي بها،

Entity / Auditor	2025 proposals	
	RSM	Alzoman, Alfahad & Alhajjaj
Knowledge Net Computer Company (Parent)	325,000	320,000
Knowledge Net for Business Services (Subsidiary)	70,000	220,000
Knowledge Net for Real Estate (Subsidiary)	-	-
Technical Solutions for Financial Technology (Subsidiary)	-	-
Takharoj for Information Technology (Subsidiary)	-	-
Amwal Information Technology Company (Subsidiary of Associate)	50,000	72,000
Total	445,000	612,000

وتم التوصية لمجلس الإدارة بالرفع للجمعية العمومية باعتماد عرض شركة آر اس ام (RSM) حيث انهم الأكثر فهماً لمعاملات الشركة بالإضافة لكونهم الأنسب سعراً.

البند الثاني:

تم مراجعة ومناقشة المدير المالي للشركة في الاستفسارات المرسله سابقاً على التعاملات مع الأطراف ذات العلاقة وقد وافقت اللجنة على تلك التعاملات مع التوصية لإدارة الشركة بمراجعة تلك العقود المستمرة والمبرمة قبل ادراج الشركة والتأكد من توافقها مع متطلبات الحوكمة والامتثال.

البند الثالث:

تم الطلب من رئيس اللجنة للمدير المالي الحرص مستقبلاً على ان تكون الدعوة للاجتماعات قبل الموعد بأسبوع على الأقل مع التفهم للظروف الحالية وضيق الوقت المتاح.

وقد انتهى الاجتماع في تمام الساعة 7:00 مساءً حيث قدم رئيس اللجنة الشكر لجميع الحاضرين على المشاركة وحضورهم هذا الاجتماع.

الاسم	المنصب	التوقيع
السيد / ابراهيم محمد السيف	رئيس لجنة المراجعة	
السيد / محمد زكي زكريا	عضو لجنة المراجعة	

Proposal Letter

1. We are delighted to have the opportunity to propose our assurance services for **KNOWLEDGE NET CO** and **its SUBSIDIARIES** for the year ending 31st December 2025.
- RSM is among the major professional firms providing audit, zakat and consulting services in the Kingdom of Saudi Arabia. We have continued to invest in our people and processes in order to meet the demands of our clients who operate in almost all sectors of the economy domestically and abroad.
- Our proposal, which is detailed over the following pages, mirrors the approach we will take for your audit – a true partnership which features robust communication, a joined-up team bringing you fresh ideas and innovative thinking, with the underlying support from across the firm to help you grow the business.
- We are very excited to present there our ideas on how we envisage working together, but most importantly the benefits you will get from appointing RSM.

Fee schedule (Knowledge Net Co.) (Group)

Name and Scope for the year ending 31 December 2025.	Fees
Audit of the Statutory Consolidated Annual Financial Statements Knowledge Net Co. for the year ending 31 st December 2025.	SAR 220,000
Interim Review of the Consolidated Financial Statements of Knowledge Net Co. for the period ending 30 th June 2025.	SAR 40,000
Audit of the Special Purpose Separate Financial Statements of Knowledge Net Co. for the year ending 31 st December 2025.	SAR 50,000
Preparing and submitting Zakat declaration for Knowledge Net Co. for the year ending 31 st December 2025.	SAR 15,000
Audit of the Statutory Annual Financial Statements of Knowledge Net for Business Services for the year ending 31 st December 2025.	SAR 60,000
Preparing and submitting Zakat declaration for Knowledge Net for Business Services for the year ending 31 st December 2025.	SAR 10,000
Audit of the Statutory Annual Financial Statements of Amwal Information Technology Company for the year ending 31 st December 2025.	SAR 40,000
Preparing and submitting Zakat declaration for Amwal Information Technology Company for the year ending 31 st December 2025.	SAR 10,000
Total (Exclusive of VAT)	SAR 445,000

KnowledgeNet Computer Company and its subsidiaries

2025

May 2025

Introduction

KnowledgeNet Computer Company and its subsidiaries

We are pleased to present our proposal for audit of the financial statements of **KnowledgeNet Computer Company and its subsidiaries** for the year ended 31 December 2025. We appreciate your interest in our professional services and look forward to the opportunity of working with you. Our proposal describes our understanding of your needs and proposes how we can assist you in meeting your requirement.

Alzoman, Alfahad & Alhajjaj professional services is a member of LEA Global, which was founded in 1999 and is the second-largest international alliance in the world.

We feel that our firm is best equipped to respond to all of your service needs. Our strong local presence combined with the international strength of our affiliation of LEA Global will result in prompt effective responses to all of your local needs. We have a proven track record in delivering audits and advisory services to clients ranging from small and family-owned businesses to multi-national companies.

Our mission is to help our clients and excel our people. This mission requires an uncompromising commitment to high professional and technical quality and service excellence. Through the varied disciplines and expertise our firm possesses, both at the local and international levels, we believe that the quality of services we offer will exceed your expectations.

In this proposal, we have described the scope of the work that we propose and our team of professionals. We believe that we are well qualified to serve as the independent auditor of the Company. All the members of our team also share the same commitment of providing outstanding service to you.

Yours sincerely,

Alzoman, Alfahad & Alhajjaj professional services

Zaher Abdullah Alhajjaj

Partner

License N. (562)

Fees

Our professional fees reflect the quality we provide to you through our work and our dedication to doing things the right way with quality and integrity and without shortcuts.

We are year-round professional service providers, and our team is always available to share their perspective on any pressing issue or address a question or concern. Our specialists are available to discuss any matters of concern, especially as you are trying to understand various issues. Our fees include routine conversations and research and consultation services with respect to accounting and audit matters. We consider the cost of consultations that do not require significant research or follow-up to be part of our commitment to client service excellence.

Changes in accounting principles, system implementations, and changes in client deliverables will be out of the normal scope, and fees will be negotiated before starting the work. If the scope of work changes drastically, we will discuss the revised scope with you in advance and mutually agree to any changes in the scope of services and will provide an estimate of the fees associated with the scope change.

Client acceptance procedures

Our high standards and reputation for quality and integrity depend in large part on the entities with which we are associated. Our acceptance of an audit engagement is subject to satisfactory completion of our confidential client acceptance procedures, which include checking our independence issues and other conflicts of interest.

Our approach is structured to provide you the outstanding services you expect. Our fee estimates are based on our strong desire to serve you, our understanding of the risks inherent in your business, and the estimated effort and input associated with our services.

Scope of work	KnowledgeNet Computer Company (Consolidated)	KnowledgeNet Computer Company (Standalone)	Business Services (Subsidiary)	Amwal (Subsidiary)	Amount
Audit of the financial statements for 31 December 2025	90,000 SAR	150,000 SAR	180,000 SAR	50,000 SAR	470,000 SAR
Limited review for the period ending 30 June 2025	35,000 SAR	35,000 SAR	30,000 SAR	15,000 SAR	115,000 SAR
Review and filling Client’s Zakat return	-	10,000 SAR	10,000 SAR	7,000 SAR	27,000 SAR
Total	125,000 SAR	195,000 SAR	220,000 SAR	72,000 SAR	612,000 SAR