



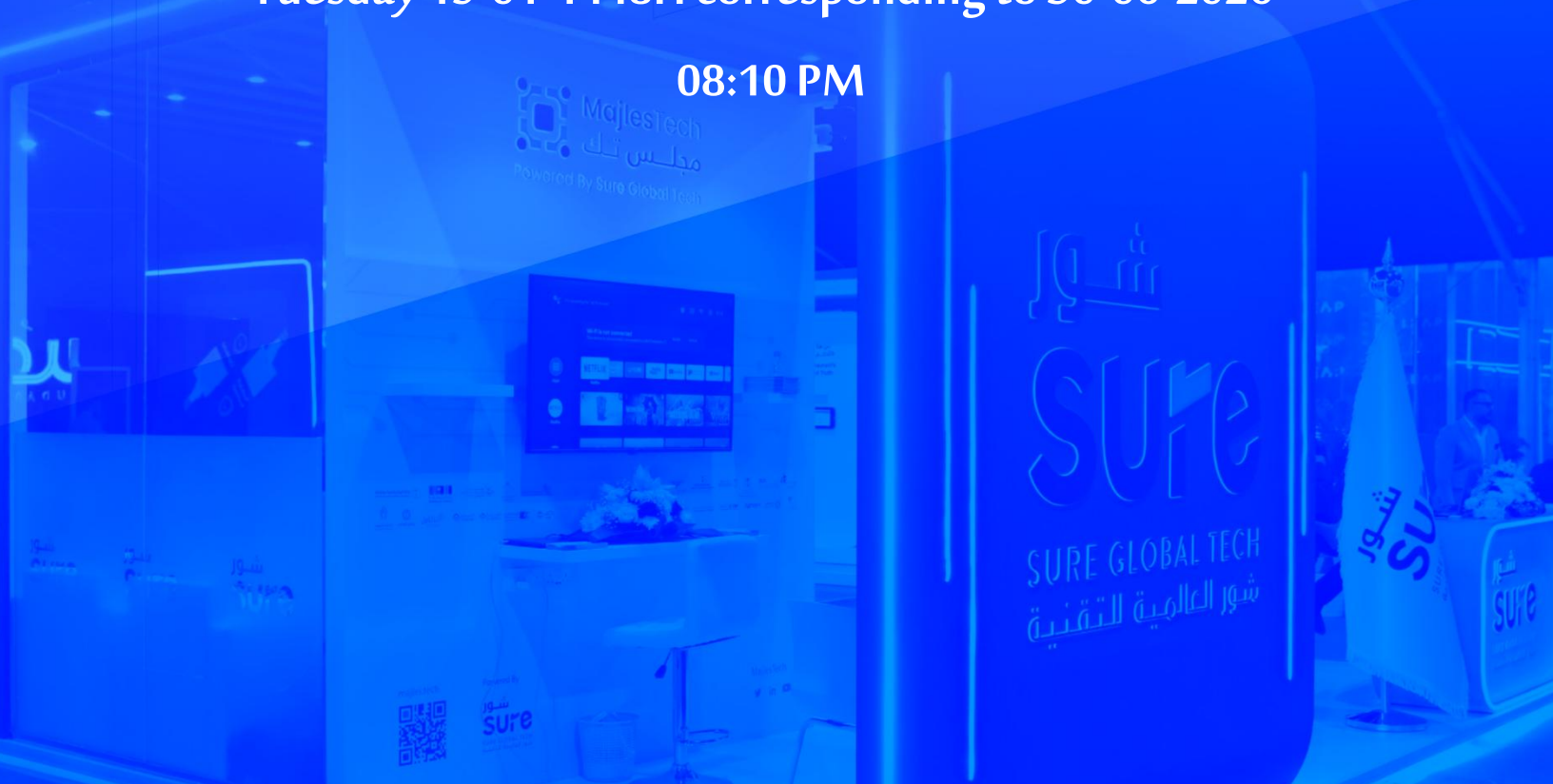
SURE GLOBAL TECH

**Ordinary General Assembly Meeting (11th)
(First Meeting)**

Riyadh– Through modern technology (remotely)

Tuesday 15-01-1448H corresponding to 30-06-2026

08:10 PM



Agenda for the (11th) Ordinary General Assembly

- 1- Review the Board of Directors' report for the financial year ending on 31-12-2025 and discuss it.
- 2- Vote on the auditors' report for the financial year ending on 31-12-2025 after discussing it.
- 3- Review the financial statements for the fiscal year ending on 31-12-2025 and discuss them.
- 4- Vote on the Board of Directors' recommendation to distribute cash dividends in the amount of (11,541,937.50) Saudi Riyals to shareholders for the fiscal year 2025, at rate of (1.50) riyals per share and at a rate of (15%) of the nominal value of the share, provided that the eligibility is for shareholders who own the shares at the end of trading on the day of the General Assembly. Those registered in the company's shareholder register at the Securities Depository Center Company (Idaaa Center) at the end of the second trading day following the maturity date, Dividend distribution will start from Tuesday 07/02/1448 AH corresponding to 21/07/2026 AD.
- 5- Vote on the hiring of an external auditor for the Company from among the candidates, based on the recommendation of the Audit Committee, to examine, review, and audit the Company's financial statements for the fiscal year ending on 31 December 2026, and for the first, second, and third quarters of the fiscal year 2027, and to determine their remuneration.
- 6- Vote on discharging the members of the Board of Directors from their liabilities for the fiscal year ending on 31-12-2025.

The background is a solid blue color with several white, stylized geometric lines and shapes. These lines are composed of horizontal, vertical, and diagonal segments, creating a sense of movement and structure. Some lines end in small circular dots. In the bottom left and bottom right corners, there are overlapping, rounded rectangular shapes in a darker shade of blue, suggesting a layered or 3D effect.

Auditing Committee Report

Audit Committee Report

To the shareholders of the General Assembly
For the fiscal year ending 31/12/2025

Annual Report of the Audit Committee For the Fiscal Year Ended 31/12/2025

Introduction:

The Audit Committee is responsible for monitoring the company's operations and verifying the integrity and accuracy of its financial reports, statements, and internal control systems, as stipulated in the approved Audit Committee Bylaws. This report was prepared by the Committee to present its role and main activities during the year 2025.

Formation of the Audit Committee

During the year 2025, the Audit Committee concluded its first term on 09/09/2025. Its members included:

1- Mr. Yasser Zoman Al-Zoman	Chairman
2- Mr. Naief Al-Qarni	Member
3- Mr. Faisal bin Mohammed Al-Obaid	Member

Based on the Board of Directors' decision dated 22/09/ 2025, approval was granted to form the Audit Committee for its second four-year term, commencing its work on and ending on 09/09/ 2029. The committee commenced its duties on 22/09/ 2025, and consists of three members:

1- Mr. Ibrahim Abdullah Al-Zuhaymil	Chairman
2- Mr. Abdul-Ilah Mohammed Al-Tayyib	Member
3- Mr. Faisal bin Mohammed Al-Obaid	Member

Main Duties, Powers, and Responsibilities of the Audit Committee

- 1- Recommending to the Board of Directors the appointment and dismissal of auditors, determining their fees, and evaluating their performance after ensuring their independence and reviewing their scope of work and contractual terms.
- 2- Verifying the independence and objectivity of the auditors and the effectiveness of the audit work, taking into consideration relevant rules and standards.
- 3- Reviewing the company's auditor's plan and work, verifying that they have not provided technical or administrative work outside the scope of the audit, and providing its views on this subject.
- 4- Responding to inquiries from the company's auditor.

- 5- Reviewing the auditor's reports and observations on the financial statements and following up on the actions taken.
- 6- The right to access the company's records and documents.
- 7- Requesting any clarification or statement from members of the Board of Directors or the executive management.
- 8- Requesting the Board of Directors to convene the company's General Assembly if its work is hindered or if the company is experiencing significant damages or losses.
- 9- Reviewing the findings of regulatory reports and verifying that the company has taken the necessary actions regarding them.
- 10- Verifying the company's compliance with relevant regulations, bylaws, policies, and instructions.
- 11- Studying and reviewing the company's internal control, financial, and risk management systems.
- 12- Reviewing internal audit reports and following up on the implementation of corrective actions for the observations contained therein.

Committee Activities and Highlights During Year 2025:

The Committee's activities during 2025 specifically included the following:

- 1- Reviewing and approving the quarterly financial statements for 2024 and ratifying the annual financial statements for 2024, which were approved by the Board of Directors and subsequently adopted by the General Assembly on 17/06/2025.
- 2- Presenting the Committee's report at the General Assembly meeting held on June 17, 2025, where the Committee expressed its opinion regarding the adequacy and effectiveness of the internal control system for the fiscal year 2024.
- 3- Recommending to the Board of Directors the selection of the external auditor and the determination of their fees for the fiscal year 2025, and recommending this to the General Assembly.
- 4- Verifying the independence and objectivity of the external auditor and ensuring the effectiveness of the external audit work, taking into account the relevant rules and standards
- 5- Reviewing the reports issued by the Internal Audit Department for the year 2025.
- 6- Reviewing the Internal Control System Evaluation Report issued by the Internal Audit Department for the year 2025.

- 7- Reviewing the Internal Audit Department's follow-up report regarding the Executive Management's action on the recommendations contained in the audit reports for the year 2025.
- 8- Recommending to the Executive Management the necessity of activating the Risk and Compliance Management system.

Opinion of the Committee:

The Committee reviewed the scope of its assigned tasks, and discussed the annual financial statements submitted by the company's external auditor. The Committee also studied and reviewed the company's internal and financial control systems. Furthermore, the Committee followed up with the internal auditor and the Executive Management in implementing the internal audit plan and issuing audit reports to the departments according to the approved plan, and recommended improving internal control procedures by developing the necessary solutions for the findings of the reports and examination and audit

The Committee confirmed that the executive management has taken clear measures to ensure effective control of risks associated with the company's activities. The Committee also recommended strengthening the company's governance framework, as this is essential to ensuring the effectiveness of the internal control system. This includes improving policies and procedures and delegating operational authority to clarify roles and responsibilities within the company. The Committee also emphasized the importance of improving operational efficiency and reducing potential risks through adherence to agreed corrective actions, which will contribute to raising the company's performance levels and the quality of management reports.

Based on this, no material observations were found regarding the internal control system that would affect the integrity and fairness of the financial statements. The Committee believes that the company's internal control system requires some improvement and continuous monitoring by the executive management to ensure the implementation of the required improvements.

Thanks and Regards,

Chairman of the Audit Committee	Member of the Audit Committee	Member of the Audit Committee
Mr. Ibrahim Abdullah Al-Zuhaymil	Mr. Abdul-Ilah Mohammed Al-Tayyib	Mr. Faisal bin Mohammed Al-Obaid
Signed	Signed	Signed



**Reviewing the Board of Directors' report for the financial
year ending 31-12-2025G and discussing it**

To view and read the Board of Directors' Report for the financial year ending on December 31, 2025, please visit the following link

[Board of Directors' Report for the financial year ending on December 31, 2025](#)

**Vote on the auditors' report for the fiscal year ending on
31-12-2025 after discussing it**

INDEPENDENT AUDITOR'S REPORT

(1/5)

TO THE SHAREHOLDERS OF SURE GLOBAL TECHNOLOGY COMPANY LISTED JOINT STOCK COMPANY

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

OPINION

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Sure Global Technology Company (the "Company") and its subsidiaries (collectively referred to as the "Group") as at 31 December 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants ("SOCPA").

We have audited the consolidated financial statements of the Group, which comprise the following:

- The consolidated statement of financial position as at 31 December 2025;
- The consolidated statement of profit or loss and other comprehensive income for the year then ended;
- The consolidated statement of changes in equity for the year then ended;
- The consolidated statement of cash flows for the year then ended; and
- The notes to the consolidated financial statements, comprising material accounting policy information and other explanatory information.

BASIS FOR OPINION

We conducted our audit in accordance with the International Standards on Auditing that are endorsed in the Kingdom of Saudi Arabia. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent from the Group in accordance with the International Code of Ethics for Professional Accountants, that are endorsed in the Kingdom of Saudi Arabia, that are relevant to our audit of the consolidated financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTER

Key audit matter is the matter that, in our professional judgment, was of most significance in our audit of the consolidated financial statements of the current period. This matter was addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on this matter.

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INDEPENDENT AUDITOR'S REPORT

(2/5)

**TO THE SHAREHOLDERS OF SURE GLOBAL TECHNOLOGY COMPANY
 LISTED JOINT STOCK COMPANY**
REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS
KEY AUDIT MATTER (continued)

Key Audit Matter	How our audit addressed the key audit matter
Revenue Recognition	
<ul style="list-style-type: none"> ❶ As disclosed in Note (23), the Group's revenue for the year ended 31 December 2025 amounted to SAR 292.78 million (2024: SAR 246.61 million). Revenue was considered a key audit matter due to its significance to the Group's financial performance and the inherent risk of misstatement, including the presumed fraud risk in revenue recognition. ❷ The Group generates revenue from multiple streams, including Digital services, Managed Service, Infrastructure services, Products and Training Services. The application of IFRS 15 involves judgment mainly in determining the timing of revenue recognition. ❸ Please refer to Note (5) for the accounting policy on revenue recognition and Note (23) for related disclosures. 	<p>We have performed the following procedures:</p> <ul style="list-style-type: none"> ❶ Assessed the appropriateness of the Group's revenue recognition policy based on International Financial Reporting Standard No. (15) "Revenue from contracts with customers"; ❷ Assessed the design and implementation of the internal control related to revenue recognition; ❸ Tested, on a sample basis, revenue transactions by agreeing them with supporting documents to verify the accuracy of the recorded revenue; ❹ Performed cut-off procedures to verify that revenue is recorded in the appropriate period; and ❺ Assessed the adequacy of the disclosures in the consolidated financial statements related to revenue.

OTHER MATTER

The consolidated financial statements of the Group for the year ended 31 December 2024 were audited by another auditor, who expressed an unmodified opinion on those consolidated financial statements dated Ramadan 22, 1446H (corresponding to March 22, 2025).

OTHER INFORMATION

Other information consists of the information included in the Sure Global Technology Company 2025 annual report, other than the consolidated financial statements and our auditor's report thereon. Management is responsible for the other information in its annual report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITOR'S REPORT

(3/5)

TO THE SHAREHOLDERS OF SURE GLOBAL TECHNOLOGY COMPANY LISTED JOINT STOCK COMPANY

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

OTHER INFORMATION (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the SOCPA and Regulations for Companies and the Company's Bylaws and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, i.e. the Board of Directors, are responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing that are endorsed in the Kingdom of Saudi Arabia will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the International Standards on Auditing that are endorsed in the Kingdom of Saudi Arabia, we exercise professional judgement and maintain professional skepticism throughout the audit.

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INDEPENDENT AUDITOR'S REPORT

(4/5)

TO THE SHAREHOLDERS OF SURE GLOBAL TECHNOLOGY COMPANY
LISTED JOINT STOCK COMPANY

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

We also:

- ➊ Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ➋ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- ➌ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- ➍ Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- ➎ Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ➏ Plan and perform the Group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

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INDEPENDENT AUDITOR'S REPORT

(5/5)

**TO THE SHAREHOLDERS OF SURE GLOBAL TECHNOLOGY COMPANY
LISTED JOINT STOCK COMPANY**

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PKF Al-Bassam
Chartered Accountants



Ibrahim Ahmed Albassam
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Corresponding to: 30 April 2026



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**Reviewing and discussing the financial
statements for the fiscal year ending 31-12-2025**

To view and read the annual financial statements for the fiscal year ending on December 31, 2025, please visit the following link

[Annual financial statements for the year ending December 31, 2025](#)

Vote on the Board of Directors' recommendation to distribute cash dividends in the amount of (11,541,937.50) Saudi Riyals to shareholders for the fiscal year 2025, at rate of (1.50) riyals per share and at a rate of (15%) of the nominal value of the share, provided that the eligibility is for shareholders who own the shares at the end of trading on the day of the General Assembly. Those registered in the company's shareholder register at the Securities Depository Center Company (Idaaa Center) at the end of the second trading day following the maturity date, Dividend distribution will start from Tuesday 07/02/1448 AH corresponding to 21/07/2026 AD.

A statement of the Board of Directors' recommendation to distribute cash dividends to shareholders for the financial year ending on December 31, 2025

Sure Global Tech Company announced the issuance of a Board of Directors' resolution recommending On 21/12/1447H corresponding to 07/06/2026 G the distribution of cash dividends to the Company's shareholders for the fiscal year 2025, as per the following details:

Description	Item
18/12/1447H corresponding to 04/06/2026 G	Date of resolution of its Board of Directors
Sar 11,541,937.50	Total distributed amount
7,694,625 share	The number of shares entitled to dividends
SAR 1,50 per Each Share	Share of distribution
15%	(%) Distribution ratio to nominal share value
Eligibility for dividends shall be granted to the Company's shareholders who own shares at the close of trading on the date of the General Assembly meeting and who are registered in the Company's shareholder register maintained by the Securities Depository Center Company (Edaa) at the end of the second trading day following the date of the General Assembly meeting, which will be held on Tuesday, 30 June 2026.	Eligibility date
Dividend distribution will start from Tuesday 07/02/1448 AH .corresponding to 21/07/2026 AD	Distribution date
The company calls on all valued shareholders to update their bank statements to ensure that the due cash dividends are deposited directly into their accounts. We would also like to inform our non-resident foreign shareholders that the cash distributions transferred through the resident financial intermediary will, when transferred or credited to his bank account, be subject to a 5% withholding tax in accordance with the provisions of Article (68) of the tax law and Article (63) of its executive regulations	Additional Information

Vote on the hiring of an external auditor for the Company from among the candidates, based on the recommendation of the Audit Committee, to examine, review, and audit the Company's financial statements for the fiscal year ending on 31 December 2026, and for the first, second, and third quarters of the fiscal year 2027, and to determine their remuneration.

Vote on appointing the company's auditor from among the candidates based on the recommendation of the Audit Committee

Based on the recommendation of the Audit Committee, one of the external auditors whose technical proposals were verified as adequate for both was nominated to audit the consolidated financial statements of Sure Global Technology Company. Below are the nominated auditors:

NO.	Office Name	Value
1	IBRAHIM AL-BASSAM & PARTNERS CHARTERED ACCOUNTANTS (PKF)	SAR 587,000
2	Sultan Ahmed Al-Shubaily Company (Accountants and Legal Auditors)	SAR 395,000
3	Crowe Professional Consulting Solutions Company	SAR 400,000
4	Baker Tilly MKM & Co. Certified Public Accountants	SAR 456,000
		Excluding VAT

**Vote on discharging the members of the Board of Directors from
their liabilities for the fiscal year ending on 31-12-2025G**

Thank You,

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