



إم آي إس  
**MIS**

Al Moammar Information Systems  
المعمر لأنظمة المعلومات

# Ordinary General Assembly meeting

(The First Meeting )  
via Modern Technological Means



# "Agenda of the Assembly"

"The Ordinary General Assembly Meeting (First Meeting)"

# Agenda

The Clause	
1	1. Review and discuss the financial statements for the fiscal year ended 31/12/2025 AD.
2	Review and discuss the Board of Directors' report for the fiscal year ended 31/12/2025AD.
3	Vote on the Auditor's Report for the fiscal year ended 31/12/2025 AD, after discussion (attached).
4	Vote on the discharge of liability of the members of the Board of Directors for the fiscal year ended 31/12/2025 AD.
5	Vote on the payment of an amount of SAR 2,220,000 as remuneration to the members of the Board of Directors for the fiscal year ended 31/12/2025 AD.
6	Vote on appointing the Company's external auditor from among the candidates based on the Audit Committee's recommendation, to review, examine, and audit the financial statements for the second and third quarters and the annual financial statements for the fiscal year ending 31/12/2026 AD, as well as the first quarter of the fiscal year ending 31/12/2027 AD, and to determine their fees.
7	Vote on authorizing the Board of Directors to distribute interim dividends on a semi-annual or quarterly basis for the fiscal year 2026 AD, in accordance with the controls set out in the Implementing Regulations of the Companies Law for listed joint-stock companies
8	Vote to approve the cash dividends distributed to shareholders in the amount of SAR 3.2 per share, representing 32% of the capital, for the fiscal year ended 2024 AD.
9	Vote on authorizing the Board of Directors with the powers of the Ordinary General Assembly as per paragraph (1) of Article 27 of the Companies Law, for a period of one year from the date of approval by the General Assembly or until the end of the delegated Board term, whichever is earlier, in accordance with the conditions set out in the Implementing Regulations of the Companies Law for listed joint-stock companies.

## **Attachments to the Agenda**

**"The Ordinary General Assembly Meeting (First Meeting)"**



# The first attachment

**Board of Directors' Report for the Year 2025**

[Press Here](#)

**"The Ordinary General Assembly Meeting (First Meeting)"**



# The second attachment

**The Audit Committee Report to the General Assembly for the  
Fiscal Year 2025**

**"The Ordinary General Assembly Meeting (First Meeting)"**



**AUDIT COMMITTEE REPORT TO THE GENERAL ASSEMBLY FOR THE FISCAL  
YEAR ENDED DECEMBER 31, 2025**

### Report of the Audit Committee for the fiscal year 2025 AD

The Audit Committee report has been prepared in accordance with the instructions and regulations issued by the Capital Market Authority concerning the governance of joint-stock companies. This includes paragraph (a) of Article 88 of the Corporate Governance Regulations, which requires that the Audit Committee report contain details of how the committee has carried out its duties as outlined in the Companies Law and its implementing regulations. The report must also include the committee's recommendations and its opinion on the adequacy of the company's internal control, financial control, and risk management systems.

Additionally, the report has been prepared in compliance with Article 401 of the Companies Law, which mandates that the Audit Committee issue a report expressing its opinion on the adequacy of the company's internal control system, along with a summary of the activities performed within its scope of authority.

#### **Composition of the audit committee:**

The Audit Committee was formed over two consecutive terms in 2025. The first term began on 18/07/2022 pursuant to a resolution of the Ordinary General Assembly held on the same date, and continued until 17/07/2025. The committee included the following members:

1. Mr. Saleh bin Abdullah Al-Dabbasi (Chairman of the Audit Committee / Independent member from outside the Board)
2. Mr. Abdulkarim Ibrahim Al-Nafea (Audit Committee member / Independent member from within the Board)
3. Mr. Ibrahim bin Abdullah AlMoammar (Audit Committee member / Non executive member)
4. Mr. Fayez Abdullah Al-Asmari (Audit Committee member / Independent member from outside the Board)

Upon the conclusion of the first term, the second term commenced, during which the Audit Committee was reconstituted on 29/07/2025 pursuant to a resolution of the Ordinary General Assembly held on the same date, to continue until 30/07/2029. The committee includes the following members:

1. Mr. Abdulkarim Ibrahim Al-Nafea (Chairman of the Audit Committee / Independent member from within the Board)
2. Mr. Saleh bin Abdullah Al-Dabbasi (Member of the Audit Committee / Independent Member from outside the Board)
3. Mr. Fayez Abdullah Al-Asmari (Member of the Audit Committee / Independent Member from outside the Board)
4. Dr. Abdullah bin Sagheer Al-Husseini (Member of the Audit Committee / Independent Member from outside the Board)

#### **Committee meetings:**

With regard to the fiscal year 2025, the Committee held eight meetings (three meetings during the outgoing term and five meetings during the new term). It is noted that the Audit Committee held its meetings both in person and via modern communication technologies, in accordance with the dates set out below:

##### **First: Outgoing term**



2. The second meeting was held on Thursday, dated 27 March 2025, corresponding to 26 Ramadan 1446H.
3. The third meeting was held on Monday, dated 12 May 2025, corresponding to 12 Dhu al-Qi'dah 1446H.

**Second: New term**

1. The fourth meeting was held on Wednesday, dated 06 August 2025, corresponding to 12 Safar 1447H.
2. The fifth meeting was held on Saturday, dated 09 August 2025, corresponding to 15 Safar 1447H.
3. The sixth meeting was held on Thursday, dated 28 August 2025, corresponding to 4 Rabi' al-Awwal 1447H.
4. The seventh meeting was held on Thursday, dated 30 October 2025, corresponding to 7 Jumada al-Awwal 1447H.
5. The eighth meeting was held on Tuesday, dated 09 December 2025, corresponding to 18 Jumada al-Thani 1447H.

**Tasks and specializations undertaken by the committee:**

**I. Financial Reports**

- 1) Review of the preliminary and annual financial statements of the company before presenting them to the Board of Directors, providing an opinion, and recommending actions to ensure their integrity, fairness, and transparency..
- 2) Providing a technical opinion, upon the request of the Board of Directors, on whether the Board's report and the company's financial statements are fair, balanced, and understandable, and contain information that enables shareholders and investors to evaluate the company's financial position, performance, business model, and strategy.
- 3) Review of any significant or unusual matters included in the financial reports..
- 4) Carefully investigating any issues raised by the company's CFO, compliance officer, or auditors..
- 5) Verifying the accounting estimates in material matters within the financial reports..
- 6) Review of the accounting policies followed by the company and providing an opinion and recommendations to the Board of Directors regarding them.

**II. Internal audit:**

- 1) Review and evaluate the company's internal control, financial systems, and risk management..
- 2) Review of internal audit reports and follow-up on the implementation of corrective actions for the issues raised in them.
- 3) Monitoring and overseeing the performance and activities of the internal auditor and the internal audit management within the company, if applicable, to ensure the availability and effectiveness of resources in performing their assigned duties. If the company does not have an internal auditor, the committee should provide its recommendation to the board regarding the need for appointment
- 4) Recommending to the Board of Directors the appointment of the head of the internal audit unit or department, or the internal auditor, and suggesting compensation..



### III. Auditor:

1. Recommending to the Board of Directors the nomination and dismissal of auditors, determining their fees, and evaluating their performance, after verifying their independence and reviewing the scope of their work and the terms of their contract.
2. Verifying the independence, objectivity, and fairness of the auditor, and assessing the effectiveness of the audit work, considering the relevant rules and standards.
3. Reviewing the company's auditor's plan and work, ensuring that no technical or administrative services outside the scope of the audit work are provided, and offering opinions on this matter.
4. Responding to inquiries from the company's auditor.
5. Reviewing the auditor's report, their comments on the financial statements, and following up on the actions taken in relation to them.

### IV. Compliance Assurance:

- 1) Reviewing the results of regulatory reports and verifying that the company has taken the necessary actions in response.
- 2) Verifying the company's compliance with relevant laws, regulations, policies, and instructions.
- 3) Reviewing contracts and transactions proposed to be conducted by the company with related parties and providing its views on this matter to the Board of Directors.
- 4) Raising any issues that it deems necessary for action by the Board of Directors and offering recommendations on the actions that should be taken.

### The opinion of the committee on the adequacy of the internal and financial control and risk management system: introduction:

During the year 2025 AD, the Audit Committee reviewed the company's business and verified the integrity and integrity of the reports, financial statements, internal control, and risk management systems, and verified accounting estimates in the fundamental matters contained in the financial reports. The Committee also reviewed the results of the reports of the regulatory authorities and the internal audit and ensured the follow-up of the implementation of the necessary and corrective measures for the observations contained therein. Inspect and supervise the performance and activities of the internal auditor and the internal audit department in the company and verify the availability of the necessary resources and their effectiveness in performing the tasks and tasks entrusted to them. Fully complied with applicable professional ethics, and the independence of the auditor has been verified. And their commitment to generally accepted accounting standards, and the extent of the effectiveness of the audit work that he carried out, and to verify that he did not submit technical or administrative work outside the scope of the audit, and



to study the plan of the auditor's report and his observations on the financial statements and follow up on what was taken in their regard.

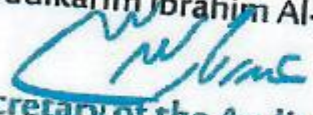
**The Audit Committee's opinion on the adequacy of the internal and financial control systems and risk management:**

The Audit Committee, according to the scope of its work, and based on the information provided to it by the company's management, the internal auditor, the risk auditor, the auditor, and the various regulatory authorities, has concluded that the audits did not show any fundamental weakness in the system of internal and financial control and risk management, and that the report of the Board of Directors and the financial statements were prepared according to Regular requirements.

In this context, the Committee recommends that the executive management continue to develop and update the necessary policies and procedures to enhance the efficiency and effectiveness of the internal control system and risk management.

**Chairman of the Audit Committee**

Abdulkarim Ibrahim Al-Nafea



**Secretary of the Audit Committee**

Mohammed bin Abdullah Al Moammar

Official Stamp.





# The third attachment

**Consolidated Financial Statements for the year  
ending on December 31, 2025**

**[Press Here](#)**

**"The Ordinary General Assembly Meeting (First Meeting)"**



# Proxy Form

"The Ordinary General Assembly Meeting (First Meeting)"

نموذج التوكيل  
Proxy Form

Dear Esteemed shareholders

The Proxy form is not available, as the Ordinary General Meeting will only be held remotely via modern technology means. Accordingly, the Ordinary General Meeting will be held through modern technology means, and accordingly we invite all shareholders of the company to use website of tadawulaty Service:

<https://www.tadawulatv.com.sa>

Note that registration in Tadawulaty and voting service is available free of charge to all shareholders.

السادة المساهمين الكرام

نموذج التوكيل غير متوفر حيث ستم الاكتفاء بعقد الجمعية العامة العادية عن بعد عبر وسائل التقنية الحديثة، وعليه ندعو جميع مساهمي الشركة الى استخدام التصويت الالكتروني عن بعد، وذلك عبر الموقع الالكتروني الخاص بخدمة تداولتي :

<https://www.tadawulatv.com.sa>

علما بأن التسجيل الخاص بخدمة تداولتي والتصويت متاح مجاناً لجميع المساهمين

