

GAS

جاس العربية للخدمات
GAS ARABIAN SERVICES



Invitation to attend the Ordinary General Assembly Meeting
Monday, 11th May 2026

**Ordinary General Assembly
Meeting Agenda for GAS Arabian
Services Co.**

Ordinary General Assembly Meeting Agenda for Shareholders of GAS Arabian Services Scheduled to be Held on Monday, 11th May 2026

1	Review and discuss the Company's financial statements for the fiscal year ending on 31/12/2025.
2	Review and discuss the Board of Directors' report for the fiscal year ending on 31/12/2025.
3	Voting on the Company's auditor report for the fiscal year ending on 31/12/2025 after discussing it.
4	Voting on appointing the External Auditors for the Company from among the candidates based on the Audit Committee's recommendation. The appointed auditor shall examine, review, and audit the (second and third) quarter and annual financial statements, of the fiscal year 2026, and the first quarter of fiscal year 2027, and determine the auditor's fees. (Attached)
5	Voting on delegating the Board of Directors to distribute interim dividends on a semi-annual or quarterly basis to the shareholders for the fiscal year 2026. (Attached)
6	Voting on the Board of Directors' resolution to appoint Mr. Khalid Abdulrahman Khalid AlDabal as an Executive Member of the Board, effective from 02/07/2025 AD, to complete the current Board term ending on 31/12/2028 AD, succeeding the resigned Board member, Eng. Aref Khalid AlDabal, (Executive Member). (Attached).
7	Voting on authorize the Board of Directors with the Shareholders General Assembly authority with the rights mentioned in paragraph (1) of Article (27) of the Companies Law for one year from the date of approval of the Shareholders General Assembly or until the end of the session of the authorized the Board of Directors, whichever is earlier, in accordance with the conditions mentioned in the executive regulation of the Companies Law for Listed Joint Stock Companies.
8	Voting on the business and contracts that concluded between the Company and Elliott GAS Services Saudi Arabia Company Limited, in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is sale of goods and provision of technical services. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 4,479,415. These

	transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
9	Voting on the business and contracts that concluded between the company and Elster Instromet Saudi Arabia Company, in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Sale of goods and technical services provided, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 285,637. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
10	Voting on the business and contracts that concluded between the company and FS Elliot Services Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Sale of goods and technical services provided, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 90,000. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
11	Voting on the business and contracts that concluded between the company and Gas Vector Saudi Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Sale of goods and technical services provided, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 252,823. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
12	Voting on the business and contracts that concluded between the company and Weidmuller Saudi Arabia Factory. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Sale of goods and technical services provided, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 3,049,703. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
13	Voting on the business and contracts that concluded between the company and FS Elliot Saudi Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Technical services provided, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 120,899. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
14	Voting on the business and contracts that concluded between the company and Yokogawa Services Saudi Arabia Company Limited. In which Mr. Abdulrahman Khalid Al Dabal and Mr. Faisal Khalid Al Dabal have an indirect interest in it, which is Technical services received, the

	total purchase value for the fiscal year ending on 31/12/2025 was SAR 267,720. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
15	Voting on the business and contracts that concluded between the company and Future Prospects for Operation and Maintenance Company Limited. In which Mr. Abdulrahman Khalid Al Dabal, Mr. Faisal Khalid Al Dabal and Mr. Khalid Abdulrahman AlDabal have an indirect interest in it, which is technical services received, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 65,818,264. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
16	Voting on the business and contracts that concluded between the company and Elster Instromet Saudi Arabia Company. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 900,095. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
17	Voting on the business and contracts that concluded between the company and Yokogawa Services Saudi Arabia Company Limited. In which Mr. Abdulrahman Khalid Al Dabal and Mr. Faisal Khalid Al Dabal have an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 4,223,324. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
18	Voting on the business and contracts that concluded between the company and Elliot Gas Services Saudi Arabia Company Limited. In which. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 1,607,670. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
19	Voting on the business and contracts that concluded between the company and Weidmuller Saudi Arabia Factory. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 3,272,785. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
20	Voting on the business and contracts that concluded between the company and TCR Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025

	was SAR 1,004,326. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
21	Voting on the business and contracts that concluded between the company and SGB Al-Dabal Company Limited. In which Mr. Abdulrahman Khalid Al Dabal and Mr. Faisal Khalid Al Dabal have an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 2,257,190. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
22	Voting on the business and contracts that concluded between the company and Gas Vector Saudi Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of goods, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 1,878,537. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
23	Voting on the business and contracts that concluded between the company and FS Elliot Saudi Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of Goods and Services, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 3,729,526. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
24	Voting on the business and contracts that concluded between the company and FS Elliot Services Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Purchase of Goods and Services, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 30,003. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
25	Voting on the business and contracts that concluded between the Company and Mr. Aref Khalid AlDabal, in which the former Executive Board member, Mr. Aref Khalid AlDabal, has a direct interest in it, which is buildings-assets. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 2,889,274. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
26	Voting on the business and contracts that concluded between the company and Elster Instromet Saudi Arabia Company. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Facility Rental income, the total purchase value for the fiscal year ending on 31/12/2025

	was SAR 496,875. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
27	Voting on the business and contracts that concluded between the company and FS Elliot Saudi Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Facility Rental income, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 478,125. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
28	Voting on the business and contracts that concluded between the company and Gas Vector Saudi Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Facility Rental income, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 146,250. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
29	Voting on the business and contracts that concluded between the company and FS Elliot Services Company Limited in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Facility Rental income, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 239,063. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
30	Voting on the business and contracts that concluded between the company and Weidmuller Saudi Arabia Factory Company. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Facility Rental income, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 15,069. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
31	Voting on the business and contracts that concluded between the company and TCR Arabia Company Limited. in which Mr. Khalid Abdulrahman AlDabal has an indirect interest in it, which is Facility Rental income, the total purchase value for the fiscal year ending on 31/12/2025 was SAR 688,615. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
32	Voting on the business and contracts that concluded between the Company and Mr. Aref Khalid AlDabal, in which the former Executive Board member, Mr. Aref Khalid AlDabal, has a direct interest in it, which is Employee accommodation rent expense. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 567,500. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)

33	Voting on the business and contracts that concluded between the Company and Mr. Abdulrahman Khalid AIDabal, in which Mr. Abdulrahman Khalid AIDabal has a direct interest in it, which is Employee accommodation rent expense. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 552,500. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
34	Voting on the business and contracts that concluded between the Company and Mr. Khalid Abdulrahman Khalid AIDabal and Ms. Hind Abdulrahman AIDabal, in which Mr. Abdulrahman Khalid AIDabal has an indirect interest in it, and Mr. Khalid Abdulrahman Khalid AIDabal has a direct interest in it, which is rental expenses. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 351,525. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
35	Voting on the business and contracts that concluded between the Company and Mr. Khalid Abdulrahman Khalid AIDabal, in which Mr. Khalid Abdulrahman Khalid AIDabal has a direct interest in it, which is rental expenses. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 202,500. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
36	Voting on the business and contracts that concluded between the Company and Ms. Noura Abdulrahman AIDabal and Ms. Khulood Abdulrahman AIDabal, in which Mr. Abdulrahman Khalid AIDabal and Mr. Khalid Abdulrahman AIDabal have an indirect interest in it, which is rental expenses. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 45,000. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)
37	Voting on the business and contracts that concluded between the company and First Insurance Broker Co Ltd. in which Mr. Abdulrahman Khalid AIDabal and Mr. Khalid Abdulrahman AIDabal have an indirect interest in it, which is insurance expenses. The total transaction value for the fiscal year ending on 31/12/2025 was SAR 92,605. These transactions are based on a commercial basis and there are no special conditions associated with them. (Attached)

**Audit Committee Report to the
General Assembly**

تقرير لجنة المراجعة إلى الجمعية العامة لشركة جاز العربية للخدمات عن عام 2025م

السادة/ المساهمون

شركة جاز العربية للخدمات

الدمام، المملكة العربية السعودية

التزاماً بأهمية تقييم فعالية أنظمة الرقابة الداخلية، والتحقق من سلامة التقارير، والقوائم المالية للشركة، إضافة إلى أهمية الإشراف على المراجع الداخلي، ومراجع حسابات الشركة، والتحقق من التزام الشركة بالأنظمة واللوائح والسياسات ذات العلاقة، تم تشكيل لجنة المراجعة من ثلاث أعضاء وتم تحديد مهامها وضوابط عملها، بما يتوافق مع نظام الشركات، ولائحة حوكمة الشركات الصادرة من هيئة السوق المالية والأنظمة واللوائح ذات العلاقة.

تمارس لجنة المراجعة مهامها وفقاً للأنظمة واللوائح المعمول بها ولائحة عمل اللجنة المعتمدة من الجمعية العامة، والتي تشمل تقييم فعالية أنظمة الرقابة الداخلية، والتحقق من سلامة ونزاهة التقارير، والقوائم المالية للشركة، إضافة إلى أهمية الإشراف على المراجع الداخلي، ومراجع حسابات الشركة، والتحقق من التزام الشركة بالأنظمة واللوائح والسياسات ذات العلاقة.

وخلال عام 2025م، عقدت اللجنة أربع اجتماعات، وفيما يلي بيان بتشكيل اللجنة وحضور أعضائها للاجتماعات المنعقدة خلال العام:

الاسم	المنصب	الاجتماع الأول 2025/02/25	الاجتماع الثاني 2025/04/30	الاجتماع لثالث 2025/07/29	الاجتماع الرابع 2025/10/29	نسبة الحضور
فواز عبدالله دأنش	رئيس اللجنة	✓	✓	✓	✓	%100
عدنان عبدالرحمن المنصور	عضو	✓	✓	✓	✓	%100
يوسف عبدالحميد خليل	عضو	✓	✓	✓	✓	%100

وفيما يلي ملخص لأهم أعمال اللجنة خلال عام 2025م:

• المراجعة الداخلية:

الإشراف على عمل إدارة المراجعة الداخلية والتي اشتملت على التالي:

- 1) الموافقة على خطة المراجعة الداخلية الاستراتيجية المبينة على المخاطر للأعوام 2025 إلى 2027م.
- 2) مراجعة تقرير المراجعة الداخلية عن أهم الملاحظات الصادرة في التقارير الربع سنوية والسنوية لعام 2025م.
- 3) متابعة مدى التقدم والالتزام في تنفيذ خطة المراجعة الداخلية والتأكد من عدم وجود أي قيود على أعمال مدير المراجعة الداخلية.



C.R. 2050022617

- 4) التأكد من استقلالية مدير المراجعة الداخلية وتبعيته حسب ميثاق المراجعة الداخلية.
 - 5) متابعة توصيات المراجعة الداخلية وذلك من خلال متابعة مدى التقدم في إغلاق الملاحظات المرصودة في تقارير المراجعة الداخلية السابقة.
 - 6) تنفيذ المادة 75 من لائحة حوكمة الشركات، وذلك برفع ملخص تنفيذي عن أعمال المراجعة الداخلية إلى مجلس الإدارة.
- "لم ترصد اللجنة أي مخالفات جوهرية ضمن نطاق المراجعة الداخلية".

• القوائم المالية:

- 1) دراسة القوائم المالية الأولية والسنوية للشركة خلال العام المالي 2025م و ابداء الرأي والتوصية بشأنها لمجلس الإدارة، حيث إنها تمتثل لجميع الأنظمة واللوائح والسياسات ذات الصلة من كافة النواحي الجوهرية.
- "لم يتم رصد أي مخالفات جوهرية، كما لم تجر تعديلات على القوائم المالية بناءً على ملاحظات اللجنة".

• مراجع الحسابات:

- 1) متابعة خطة وأعمال مراجع حسابات الشركة والتحقق من استقلاليتها.
 - 2) التوصية لمجلس الإدارة بترشيح مراجعي الحسابات وعزلهم وتحديد أتعابهم وتقييم أدائهم.
 - 3) دراسة تقرير مراجع الحسابات والملاحظات على القوائم المالية ومتابعة ما أُتخذ بشأنها.
- "لم تُسجّل أي مخالفات جوهرية بناءً على ما ورد من مراجع حسابات الشركة".

• رأي اللجنة في مدى كفاية نظام الرقابة الداخلية والمالية وإدارة المخاطر:

اطلعت لجنة المراجعة على إجراءات الضبط الداخلي في حدود المهام المعتمدة والتقارير التي اطلعت عليها، وبعد المناقشة مع مراجع الحسابات والإدارة التنفيذية والمراجع الداخلي، فإن لجنة المراجعة ترى أن بيئة وإجراءات الرقابة الداخلية والمالية المطبقة في الشركة قد تطورت بشكل ملحوظ ويمكن القول بأن نظام الرقابة الداخلية لديها تم تصميمه وتنفيذه بشكل جيد، علماً بأن أي نظام رقابة داخلية بغض النظر عن مدى سلامة تصميمه وفعالية تطبيقه لا يمكن أن يوفر تأكيداً مطلقاً، وستواصل اللجنة متابعة مستجدات الحوكمة والمخاطر، والتأكد من التزام الشركة بالأنظمة ذات العلاقة، بالإضافة إلى متابعة أي تحديثات جديدة والعمل على اتخاذ ما يلزم بشأنها، علماً بأن أعمال اللجنة تواكب التطورات المهنية المحلية وأفضل الممارسات الدولية فيما يخص ما هو موكل إليها من أعمال.

والله ولي التوفيق ،،



فواز بن عبدالله بن أحمد داناش

رئيس لجنة المراجعة



Attachment of the item No. 1

To review and read the Company's financial statements for the fiscal year ending on 31/12/2025, please visit the following link:
(Company's Financial Statements)

Attachment of the item No. 2

To review and read the Company's Annual Report for the fiscal year ending on 31/12/2025, please visit the following link:

(Company's Annual Report)

Attachment of the item No. 3

**Company's Auditor Report for the fiscal
year ending on 31/12/2025.**



INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
GAS Arabian Services Company
(A Saudi Joint Stock Company)

Opinion

We have audited the financial statements of GAS Arabian Services Company (the "Company") which comprise the statement of financial position as at December 31, 2025 and the statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025, and its financial performance and its cash flows for the year then ended, in accordance with IFRS Accounting 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").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs") 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 Financial Statements* section of our report. We are independent of the Company in accordance with the requirements of International Code of Ethics for Professional Accountants (including International Independence Standards), endorsed in the Kingdom of Saudi Arabia (the "Code"), that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with the Code's requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Independent Auditors' Report to the Shareholders of GAS Arabian Services Company (A Saudi Joint Stock Company) for the year ended December 31, 2025 (Continued)

Revenue recognition	
Refer to note 3.3 for the accounting policy and note 21 for related disclosures.	
Key audit matter	How the matter was addressed in our audit
<p>During the year ended December 31, 2025, the Company has recognized a total revenue amounted to ₪ 1,440 million.</p> <p>Management recognises revenue in either at a point in time or over time according to the principals of IFRS 15, Revenue from Contracts with Customers.</p> <p>We considered this as a key audit matter due to the presumed fraud risk related to revenue recognition and the risk that the management may record revenue before the satisfaction of the performance obligation. In addition, the Company's focuses on revenue as a key performance measure which could create an incentive for revenue to be recognized before the control has been transferred.</p>	<p>Our audit procedures on revenue recognition of the Company included the following:</p> <ul style="list-style-type: none"> - Assessed the appropriateness of Company's revenue recognition and measurement policy in line with the requirements of IFRS-15 "Revenue from contracts with customers". - Assessed the design and implementation of relevant key controls over revenue cycle; - Obtained and tested, on a sample basis, the customer contracts for technical services which was recognized over time and re-calculated the revenue based on performance obligations completed. Compared our recalculation with calculation performed by management and assessed the revenue recognition per the contractual obligation and the adequacy of over time revenue recognition; - Traced the contract assets portion at year-end to the subsequent billing in future period; - Tested on sample basis revenue recorded at a point in time and traced these items to invoices, proof of delivery and other related documents; - Performed cut-off test to ensure that the revenue were recorded in the appropriate accounting period; - Assessed the adequacy of the disclosure in the financial statements.

Independent Auditors' Report to the Shareholders of GAS Arabian Services Company (A Saudi Joint Stock Company) for the year ended December 31, 2025 (Continued)

Allowance for expected credit losses	
Refer to note 3.13 for the accounting policy and note 12,13 for related disclosures.	
Key audit matter	How the matter was addressed in our audit
<p>At December 31, 2025, the Company's trade receivables and contract assets and retention receivables amounted to ₪ 568.23 million, against which an allowance for expected credit losses of ₪ 6.52 million is maintained.</p> <p>The Company assesses at each reporting date whether the trade receivables are impaired. Management applies an expected credit loss ("ECL") model to determine the appropriate allowance expected credit losses.</p> <p>The determination of allowance for expected credit losses is based on certain assumptions that relate mainly to risk of default and expected loss rates. The Company applies judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the past history, market conditions, as well as forward looking estimates.</p> <p>We considered this as a key audit matter due to the level of judgement applied and estimates made in application of the ECL.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> - Obtained an understanding of the process used by the management in determining the allowance for expected credit losses; - Assessed the significant assumptions used in the ECL model's calculation such as; forward-looking factors and macro-economic variables and for certain customers categories determination that are used to determine the allowance for expected credit losses; - Tested the mathematical accuracy of the ECL model; - Involved our specialist in assessing the methodology applied by the management in the ECL model in accordance with the requirements of IFRS 9, tested the key assumptions used by management and assessed the reasonableness of the estimates used to record the allowance for expected credit losses; and - Assessed the adequacy and appropriateness of disclosures included in the financial statements.

Other information

Management is responsible for the other information. The other information comprises the information included in the Annual Report of the Company, which is expected to be made available to us after the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

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 financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, when made available to us, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.



Independent Auditors' Report to the Shareholders of GAS Arabian Services Company (A Saudi Joint Stock Company) for the year ended December 31, 2025 (Continued)

Responsibilities of the Company's management and Those Charged with Governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 ISAs 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs that are endorsed in the Kingdom of Saudi Arabia, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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.
- 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Company's management.
- 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 Company'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 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 Company to cease to continue as a going concern.

Independent Auditors' Report to the Shareholders of GAS Arabian Services Company (A Saudi Joint Stock Company) for the year ended December 31, 2025 (Continued)

Auditor's responsibilities for the audit of the financial statements (continued)

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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.

For Dr. Mohamed Al-Amri & Co.



Ahmed Al Jumah
Certified Public Accountant
Registration No. 621



Dammam, on: 21 Ramadhan, 1447 (H)
Corresponding to: 10 March, 2026 (G)

Attachment of the item No. 6

Résumé of the Appointed Board Member



Form (1) Resume

1. البيانات الشخصية للعضو

Personal Information of the Member

خالد عبدالرحمن خالد الدبل			الاسم الرباعي
Khalid Abdulrahman Khalid Al-Dabal			Full Name
1411/01/08	تاريخ الميلاد	سعودي	الجنسية
31/07/1990	Date of Birth	Saudi	Nationality

2. المؤهلات العلمية للعضو

Academic Qualifications of the Member

اسم الجهة المانحة	تاريخ الحصول على المؤهل	التخصص	المؤهل	م
The issuer of the qualification	Date of obtaining the qualifications	Specialization	Qualifications	
جامعة نورث إيسترن في الولايات المتحدة الأمريكية	2014	تخصص مزدوج في إدارة الأعمال، المالية وريادة الأعمال	درجة بكالوريوس	1
Northeastern University, USA	2014	Dual - Business Administration, Finance & Entrepreneurship	Bachelor's	
				2
				3

3. الخبرات العملية للعضو

Experiences of the Member

مجالات الخبرة	الفترة
Experience	Period
يشغل منصب مدير عام أعلى للأعمال الاستراتيجية/ قطاع أعمال الخدمات الفنية في شركة جاز العربية للخدمات	منذ عام 2026م وحتى الآن.
Senior General Manager — Strategic Business / Technical Services Business Line, GAS	2026–present
شغل منصب نائب مدير عام للأعمال الاستراتيجية/ قطاع أعمال الخدمات الفنية في شركة جاز العربية للخدمات	منذ عام 2024م وحتى عام 2025م
Deputy General Manager — Strategic Business / Technical Services Business Line, GAS	2024–2025
شغل منصب مدير مصنع شركة جاز العربية لتقنية المعادن في شركة جاز العربية للخدمات	منذ عام 2018م وحتى عام 2023م
Plant Manager, GAS Arabian Metal Tech Factory, GAS	2018–2023
شغل منصب ممثل الإدارة في شركة جاز العربية للخدمات	منذ عام 2015م وحتى عام 2017م
Management Representative, GAS	2015–2017



٤. العضوية الحالية في مجالس إدارات شركات مساهمة أخرى (مدرجة أو غير مدرجة) أو أي شركة أخرى أياً كان شكلها القانوني أو اللجان المنبثقة منها

Current membership in the board of directors of other joint stock companies (listed or non-listed) or any other company, regardless of its legal form or the committees deriving from it

الشكل القانوني للشركة	عضوية اللجان	طبيعة العضوية (بصفته الشخصية، ممثل عن شخصية اعتبارية)	صفة العضوية (تنفيذي، غير تنفيذي، مستقل)	النشاط الرئيس	اسم الشركة	م
Legal form of the company	Committees Membership	Membership Nature	Membership type	Main activity	Company name	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	إصلاح وصيانة الآلات - الاستهلاكية متعددة الاستخدامات	شركة إليوت جاز العربية السعودية للخدمات	1
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Provide after-sales services such as repair, re-rating, modification and turnaround of rotating Equipment and their auxiliaries, and to execute contracts for the construction, installation, development and management of warehouses for rotor storage and maintenance purposes	Elliott GAS Services Saudi Arabia	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	-صناعة مضخات ضواغط وتفرغ الغاز والهواء	شركة إف إس إليوت العربية السعودية	2
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Provides local assembly of Turbo Compressor units.	FS Elliott Saudi Arabia	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	-إصلاح وصيانة الآلات الاستهلاكية متعددة الاستخدامات إصلاح وصيانة المضخات ومعدات الطاقة السائلة	شركة إف إس إليوت العربية السعودية للخدمات	3
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Provides Field and Shop Services for Plant Air Compressor packages	FS Elliott Services Saudi Arabia	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	-تركيب وتمديد شبكات الكمبيوتر والاتصالات تركيب وصيانة أجهزة ومعدات الإنذار من الحريق تركيب وصيانة الأجهزة الأمنية تركيب وصيانة صافرات الإنذار المبكر ومراكز التحكم بها	شركة جاز فيكتور العربية السعودية	4
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Provides after-sales services and training services for Vector industrial communication products and systems.	GAS-Vector Saudi Arabia Ltd.	

نموذج رقم (1)

السيرة الذاتية

Form (1) Resume

ذات مسؤولية محدودة	-	بصفته الشخصية	لا ينطبق	-أنشطة الاستثمار للحساب الخاص للوحدات المعنية يشمل شركات رؤوس الأموال المجازفة و نوادي الاستثمار تسجيل وحفظ صكوك التمويل العقاري شراء وبيع الاراضى والعقارات وتقسيمها وأنشطة البيع على الخارطة إدارة وتاجير العقارات المملوكة أو المؤجرة سكنية إدارة وتاجير العقارات المملوكة أو المؤجرة غير سكنية التطوير العقاري للمباني السكنية بأساليب البناء الحديثة التطوير العقاري للمباني التجارية بأساليب البناء الحديثة	شركة عبد الرحمن خالد الدبل للاستثمار التجاري والصناعي	5
Limited Liability Company	-	Personal Capacity	Not Applicable	"Private investment activities for the concerned units include venture capital companies and investment clubs, registration and custody of real estate financing instruments, purchasing, selling, and subdividing land and properties, off-plan sales activities, managing and renting owned or leased residential properties, managing and renting owned or leased non-residential properties, real estate development of residential buildings using modern construction methods, and real estate development of commercial buildings using modern construction methods."	Abdulrahman Khaled AlDabal for Trading Investment and Industry	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	-صنع أنابيب ومواسير وأشكال مجوفة ووصلات أنابيب أو مواسير صناعة مشابك تثبيت معدنية يشمل المسامير والدبابيس والصواميل والحلقات بأنواعها صناعة أجهزة التحكم في ضبط الحرارة والرطوبة صناعة حنفيات ومحابس وصمامات وما يماثلها من أجهزة	شركة تيوب فيت انجنيرينج العربية للصناعة	6
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Manufacturer & Supplier of Valve, Fitting, Valves, Pipe Fittings, Condensate, Ball Valves, Ferrule, Tube Fittings, Valves Fittings.	Tubefit Engineering Arabian Factory LLC	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	-صناعة أجهزة التوزيع والتحكم بالكهرباء صناعة أشرطة توصيل الكهرباء المعدنية صناعة	شركة مصنع ويدمولر العربية السعودية للصناعة	7

نموذج رقم (1)

السيرة الذاتية

Form (1) Resume

				الوصلات الكهربائية وقنوات تمديد الأسلاك من المعدن صناعة الوصلات الكهربائية وقنوات تمديد الأسلاك من اللدائن		
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	A joint venture company between GAS and Weidmüller Interface GmbH & Co. KG for manufacturing Junction Boxes for industrial- and hazardous areas	Weidmuller Saudi Arabia Factory LLC	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	-إنشاء محطات التكرير والبتروكيماويات والمصافي أنشطة خدمات صيانة المباني الفحص والاختبار للمواد والمنتجات والعمليات والأجهزة والمعدات مخبرات المنتجات الميكانيكية والمعدنية	شركة تي سي أر العربية المحدودة	8
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Provides services for material testing and quality assurance needs of all industries, oil refineries, and petrochemical plants in the region.	TCR Arabia Ltd	
ذات مسؤولية محدودة	-	بصفته الشخصية	لا ينطبق	تنظيم وإدارة المعارض والمؤتمرات - تنظيم وإدارة الحشود - تشغيل مراكز ومرافق المعارض والمؤتمرات - تنظيم الفعاليات الترفيهية - أنشطة تفتيش الفعاليات والمرافق الترفيهية	شركة مساحة الإبداع لتنظيم المعارض والمؤتمرات	
Limited Liability Company	-	Personal Capacity	Not Applicable	manage and advertise trade fairs, meetings and conferences - Organization and management of crowds - Operation of exhibition and conference centres and facilities - Entertainment events organization - Entertainment events and facilities inspection activities	Creative Space Co.	9
ذات مسؤولية محدودة	-	بصفته الشخصية	لا ينطبق	وساطة التأمين	شركة الاولى لوساطة التأمين	10
Limited Liability Company	-	Personal Capacity	Not Applicable	Insurance brokerage	First Insurance Broker Co.	
ذات مسؤولية محدودة مختلطة	-	بصفته الشخصية	لا ينطبق	صناعة ضواغط الهواء أو الغازات الأخرى - صناعة مضخات للسوائل بأنواعها - صناعة مضخات ضواغط وتفرغ الغاز والهواء - صناعة حنفيات ومحابس وصمامات وما يماثلها من أجهزة	شركة بونومي أرابيا	11
Mixed Limited Liability Company	-	Personal Capacity	Not Applicable	Manufacture of air compressors or other gases - Manufacture of all	Bonomi Arabia Company	

نموذج رقم (1)

السيرة الذاتية

Form (1) Resume

				different kinds of fluid bumps - Manufacture of air and gas compressors bumps, and vacuum bumps - Manufacture of faucets, water stopcocks, valves and other similar devices		
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**Attachment of the items from No. 8
to No. 37**

**Limited Assurance Report and the notification
of the Board to the shareholders about
business and contracts**

LIMITED ASSURANCE REPORT ON THE BOARD OF DIRECTOR'S DECLARATION ON THE REQUIREMENTS OF ARTICLE 71 OF THE COMPANIES LAW

To the shareholders of
GAS Arabian Services Company
(A Saudi Joint Stock Company)

We have been engaged with GAS Arabian Services Company ("the Company") to carry out limited assurance procedures on the Declaration of related party transactions for the year ended December 31, 2025 submitted to us by the Board of Directors of the Company in accordance with the applicable criteria mentioned below so as to comply with the requirements of Article 71 of the Regulations for Companies (the "Declaration").

Subject matter

The Subject Matter for our limited assurance engagement is the Declaration prepared by the Board as attached to this report and submitted to us.

Applicable criteria

The Applicable Criteria (the Criteria) is the requirement of Article 71 of the Regulations for Companies issued by the Ministry of Commerce which requires that, subject to the provision of Article 27 of the same Regulations, any member of the Board with any interest, both directly or indirectly, in the transactions or contracts made for the account of the Company shall declare such interests to the Board for the approval of the General Assembly of the Company. The Board will notify the General Assembly of transactions and contracts in which a member of the Board has a direct or indirect interest.

Responsibility of the Company's management

The management of the Company is responsible for the preparation of the Declaration in accordance with the Criteria and ensuring its completeness. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Declaration that is free from material misstatement, whether due to fraud or error.

Professional Ethics and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1 (ISQM 1), "Quality Management for Firms that Perform Audits or reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility

Our responsibility is to express a limited assurance conclusion on the Declaration based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), 'Assurance Engagements Other Than Audits or Reviews of Historical Financial Information', as endorsed in the Kingdom of Saudi Arabia. This standard requires that we plan and perform this engagement to obtain limited assurance about whether anything has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration for the year ended December 31, 2025.

Our procedures were designed to obtain a limited level of assurance to form a conclusion and as such does not provide all the evidence that would be required to give a reasonable level of assurance.

*Limited assurance report to the Shareholders of GAS Arabian Services Company (A Saudi Joint Stock Company)
(Continued)*

Summary of the procedures performed

Our procedures performed are summarized as follows:

- 1) Obtained the Board of Director's Declaration of the transactions with the related parties dated March 04, 2026, from the management.
- 2) Compared the transactions with related parties shown in the Declaration with the general ledger of the Company for the year ended December 31, 2025.
- 3) On sample basis, checked the transactions with the related parties with the supporting documents.
- 4) Obtained confirmations of related parties balances as of December 31, 2025.
- 5) Assessed whether the transactions with related parties are adequately disclosed in the financial statements of the Company for the year ended December 31, 2025.

Inherent limitations

Our procedures regarding systems and controls relating to the preparation of the Declaration in accordance with the requirements of Article 71 of the Regulations for Companies, are subject to inherent limitations and, accordingly, errors or irregularities may occur and not be detected. Furthermore, such procedures may not be relied upon as evidence of the effectiveness of the systems and controls against fraudulent collusion, especially on the part of those holding positions of authority or trust.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 (Revised) as endorsed in the Kingdom of Saudi Arabia. Consequently, the nature, timing and extent of the procedures outlined above for gathering sufficient appropriate evidence were deliberately limited relative to a reasonable assurance engagement, and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

Our procedures did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements as endorsed in the Kingdom of Saudi Arabia and accordingly we do not express an audit or a review opinion in relation to the adequacy of systems and controls.

This conclusion relates only to the Declaration for the year ended December 31, 2025 and should not be seen as providing assurance as to any future dates or periods, as changes to systems or controls may alter the validity of our conclusion.

Limited assurance conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration of related party transactions for the year ended December 31, 2025.

Restriction of use of our report

This report, including our conclusion, has been prepared solely upon the request of the management of the Company, to assist the Company and its Board of Directors in fulfilling their reporting obligations to the General Assembly in accordance with Article 71 of the Regulations for Companies. This report should not be used for any other purpose or be distributed to any other parties other than the Ministry of Commerce, Capital Market Authority and the shareholders of the Company.

For Dr. Mohamed Al-Amri & Co.



Ahmed Al Jumah
Certified Public Accountant
Registration No. 621



Dammam, on 23 Shawwal 1447 (H)
Corresponding to: 11 April, 2026 (G)

M/S.: Honorable stakeholders
General Assembly Meeting
GAS Arabian Services Company
Saudi Arabia, Dammam

Subject: Notification of Transactions and Contracts in which Board Members have Direct or Indirect Interest

With reference to article 71 of the company's law that requires that a member of the Board of Directors inform the Board of his direct or indirect interest in the transactions and contracts that are made for the company's account.

Accordingly, the Board of Directors would like to inform you of the following transactions that have been done with the stakeholders of the company represented by members of the Board of Directors or with the owned companies by some members of the Board of Directors during the year ending December 31, 2025.

A. GAS Arabian Services Company and its related parties' sales

The Related Entity	Member Name	Transaction Value (SAR)	Transaction or Contract Duration	Nature of transactions
Elliot Gas Services Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	4,479,415	Not applicable - Dealing based on purchase orders	Sale of goods and technical services provided
Elster Instromet Saudi Arabia Company	Khalid Abdulrahman AlDabal*	285,637	Not applicable - Dealing based on purchase orders	Sale of goods and technical services provided
FS Elliot Services Company Limited	Khalid Abdulrahman AlDabal*	90,000	Not applicable - Dealing based on purchase orders	Sale of goods and technical services provided
Gas Vector Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	252,823	Not applicable - Dealing based on purchase orders	Sale of goods and technical services provided
Weidmuller Saudi Arabia Factory Company	Khalid Abdulrahman AlDabal*	3,049,703	Not applicable - Dealing based on purchase orders	Sale of goods and technical services provided
FS Elliot Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	120,899	Not applicable - Dealing based on purchase orders	Technical services provided
Yokogawa Services Saudi Arabia Company Limited	Abdulrahman Khalid Al Dabal and Faisal Khalid Al Dabal	267,720	Not applicable - Dealing based on purchase orders	Technical services received

B. GAS Arabian Services Company and its related parties' purchases

The Related Entity	Member Name	Transaction Value (SAR)	Transaction or Contract Duration	Nature of transactions
Future Prospects for Operation and Maintenance Company Limited	Abdulrahman Khalid Al Dabal, Faisal Khalid Al Dabal and Khalid Abdulrahman AlDabal	65,818,264	Not applicable- Dealing based on Purchase Agreement	Capital Investment in Joint Ventures
Elster Instromet Saudi Arabia Company	Khalid Abdulrahman AlDabal*	900,095	Not applicable - Dealing based on purchase orders	Purchase of goods



Yokogawa Services Saudi Arabia Company Limited	Abdulrahman Khalid Al Dabal and Faisal Khalid Al Dabal	4,223,324	Not applicable - Dealing based on purchase orders	Purchase of goods
Elliot Gas Services Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	1,607,670	Not applicable - Dealing based on purchase orders	Purchase of goods
Weidmuller Saudi Arabia Factory Company	Khalid Abdulrahman AlDabal*	3,272,785	Not applicable - Dealing based on purchase orders	Purchase of goods
TCR Arabia Company Limited	Khalid Abdulrahman AlDabal*	1,004,326	Not applicable - Dealing based on purchase orders	Purchase of goods
SGB Al-Dabal Company Limited	Abdulrahman Khalid AlDabal and Faisal Khalid AlDabal	2,257,190	Not applicable - Dealing based on purchase orders	Purchase of goods
Gas Vector Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	1,878,537	Not applicable - Dealing based on purchase orders	Purchase of goods
FS Elliot Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	3,729,526	Not applicable - Dealing based on purchase orders	Purchase of goods & Services
FS Elliot Services Company Limited	Khalid Abdulrahman AlDabal*	30,003	Not applicable - Dealing based on purchase orders	Purchase of goods & Services
Mr. Aref Khalid AlDabal	Mr. Aref Khalid AlDabal (Resign from directorship on 02/07/2025)	2,889,274	Not applicable - Dealing based on agreement	Buildings (Assets)

C. Rental and others

The Related Entity / person	Member Name	Transaction Value (SAR)	Transaction or Contract Duration	Nature of transactions
Elster Instromet Saudi Arabia Company	Khalid Abdulrahman AlDabal*	496,875	Expires by June 16, 2025	Facility Rental income
FS Elliot Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	478,125	A year and renewed automatically	Facility Rental income
Gas Vector Saudi Arabia Company Limited	Khalid Abdulrahman AlDabal*	146,250	Expires by March, 2025	Facility Rental income
FS Elliot Services Company Limited	Khalid Abdulrahman AlDabal*	239,063	A year and renewed automatically	Facility Rental income
Weidmuller Saudi Arabia Factory Company	Khalid Abdulrahman AlDabal*	15,069	A year and renewed automatically	Facility Rental income
TCR Arabia Company Limited	Khalid Abdulrahman AlDabal*	688,615	Will Expires on October 17, 2026	Facility Rental income
Mr. Aref Khalid Al Dabal	Mr. Aref Khalid Al Dabal (Resign from directorship on 02/07/2025)	567,500	A year and renewed automatically	Employee accommodation rent expense
Mr. Abdulrahman Khalid Al Dabal	Mr. Abdulrahman Khalid Al Dabal	552,500	A year and renewed automatically	Employee accommodation rent expense
Mr. Khalid Abdulrahman AlDabal & Ms. Hind Abdulrahman AlDabal	Mr. Abdulrahman Khalid Al Dabal and Mr. Khalid Abdulrahman AlDabal	351,525	A year and renewed automatically	Head office rent expense
Mr. Khalid Abdulrahman AlDabal	Mr. Khalid Abdulrahman AlDabal	202,500	A year and renewed automatically	Head office rent expense



Ms. Nora Abdulrahman AlDabal & Kholoud Abdulrahman AlDabal	Mr. Abdulrahman Khalid Al Dabal and Mr. Khalid Abdulrahman AlDabal	45,000	A year and renewed automatically	Employee accommodation rent expense
First Insurance Broker Co Ltd	Mr. Abdulrahman Khalid Al Dabal and Mr. Khalid Abdulrahman AlDabal	92,605	Not applicable – Dealing based on insurance policies	Insurance charges

*During the year 2025, Abdulrahman Khalid AlDabal and Faisal Khalid AlDabal concluded their directorships in the respective related party companies. Within GAS, Aref Khalid Al Dabal resigned from the Board effective July 2, 2025, and was succeeded by Khalid Abdulrahman AlDabal, who was appointed as a director on the same date.

1. We confirm to the respected stakeholders that the transactions described in this statement have been reviewed and approved by the Finance Manager, the Chief Executive Officer of the Company and the company's board of directors.
2. We assure that all material transactions with related parties mentioned in this statement have been recorded in the company financial statements for the year ending on December 31, 2025.

Abdulrahman Khalid Al Dabal

Chairman of the Board

Khalid Jamal Al Dabal

Board Secretary

