



الدكتور محمد العمري وشركاه
Dr. Mohamed Al-Amri & Co.

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Limited assurance report on the declaration of transactions with the Board of Directors of the Company for the year ended 31 December 2025

To the Shareholders of
Bait Alshateera Fast Food Restaurants
(A Listed Saudi Joint Stock Company)
Riyadh, Kingdom of Saudi Arabia

We have been engaged by the Board of Directors of **Bait Alshateera Fast Food Restaurants** (A Listed Saudi Joint Stock Company) (the “Company”) to carry out a limited assurance engagement over the declaration provided on behalf of the board of directors regarding transactions and contracts in which a board member has direct or indirect interest for the year ended 31 December 2025, in accordance with the applicable criteria as described in the Subject Matter.

Subject matter of the report

The subject matter of the limited assurance engagement is the declaration provided on behalf of the Board of Directors (the “Declaration”) (Appendix-A) for the year ended 31 December 2025, in accordance with the requirements of Article 71 of the Regulation for Companies issued by Ministry of Commerce (Companies Law).

The applicable criteria

The applicable criteria for the limited assurance engagement is that the declaration is in compliance with Article 71 of the Regulation for Companies issued by Ministry of Commerce.

Responsibility of the Management

The management of the Company is responsible for the preparation and fair presentation of the Subject Matter in accordance with the Applicable Criteria. The management responsibility also includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate criteria maintaining adequate records and ensuring overall compliance with Regulations for the Companies issued by Ministry of Commerce.

Responsibility of the Auditor

Our responsibility is to examine the subject matter prepared by the Company and to issue a report thereon including our independent limited assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000, “*Assurance Engagements other than Audits or Reviews of Historical Financial Information*” issued by the International Auditing and Assurance Standards Board and as endorsed in the Kingdom of Saudi Arabia and the terms and conditions for the engagement as agreed with the Company’s management.

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion, and, as such, do not provide all of the evidence that would be required to provide a reasonable level of assurance. The procedures performed depend on our judgement, including the risk of material misstatement of the Subject Matter, whether due to fraud or error. While we considered the effectiveness of Management’s internal controls when determining the nature and extent of our procedures, our engagement was not designed to provide assurance on internal controls.



Limited assurance report on the declaration of transactions with the Board of Directors of the Company for the year ended 31 December 2025 (Continued)

Independence and quality control

We have adhered to the independence and other ethical requirements of the Code of Conduct and International code of Ethics for Professional Accountants issued by the International Ethics Standards Board for accountants, accredited in the Kingdom of Saudi Arabia, which is based on the basic principle of integrity, objectivity professional competence and due diligence, confidentiality and professional behavior.

We have adhered to the independence and other ethical requirements of the Code of Conduct and Ethics for Professional Accountants issued by the Saudi Organization of Chartered and Professional Accountants, which is based on the basic principles of integrity, objectivity professional competence and due diligence, confidentiality and professional behavior.

We applied the International Standard on Quality Management (ISQM) 1, "Quality Management for Firms that Perform Review and Audit engagements of Financial statements and other Assurance Engagements and Related Services Engagements" and thus maintains a comprehensive quality control system that includes documented policies and procedures regarding adherence to ethical requirements and professional standards and applicable legal and regulatory requirements.

Summary of procedures performed

Our procedures included the following:

- Reviewed the Company's policy and processes for identifying business transactions and contracts in which a member of the Board of Directors has a direct or indirect interest.
- Obtained the accompanying declaration, provided on behalf of the Board of Directors to check compliance with Article 71 of the Regulations for companies issued by the Ministry of commerce and
- Checked consistency of information reported in the attached declaration, against the accounting books and records of the Company for the year ended 31 December 2025.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

Based on our limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the declaration prepared by management of the Company and as reflected in the accompanied Appendix A are not in accordance with the requirements of the Article 71 of the Regulation for Companies issued by Ministry of Commerce.

The attached Appendix A has been stamped by us for identification purposes.



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Limited assurance report on the declaration of transactions with the Board of Directors of the Company for the year ended 31 December 2025 (Continued)

Restriction of use of our report

Our limited assurance report has been prepared solely to the addressees of this report in accordance with the terms of our engagement letter dated 26 April 2026 and may not be used or provided for any other purposes. We do not accept or assume responsibilities to anyone other than the addressees of this report, and for the conclusion, we have reached in the limited assurance report.

For BDO Dr. Mohamed Al-Amri & Co.

Ahmad Al-Jumah
Certified Public Accountant
License No. 621



Date: 28 April 2026 (G)
Corresponding: 11 Dhul Qidah 1447 (H)

Appendix A

18/02/2026

To the Shareholders of SHATIRAH HOUSE RESTURANT Co." Burgerizzr" - (Listed Saudi joint stock company)

Subject: Compliance with Article 71 of the Companies Law in the Kingdom of Saudi Arabia

Gentlemen,

We confirmed, according to our knowledge, that there are no material transactions in which the members of the Board of Directors have an interest that needs approval from the General Assembly, except for those listed below. These transactions will form part of the agenda, which will be approved by the shareholders during the Annual General Meeting. Also, we confirmed that there are no preferential terms in these contracts

Company name	Objective of Contract	Duration	Amount (SR)	Related Person
Yeswa Logistic Services Est.	Providing delivery services to the company	One year, automatically renewable under the same conditions unless one of the parties notifies the other of not being willing to continue	7,227,709	The relationship is direct through the Chairman Mohammed Al Ruwaigh
	Office Lease rental Agreement from the Company		41,400	

Please accept our sincere regards,

Mohammed Ali Al Ruwaigh

Chairman of board Directors