



شركة العرض المتقن
Perfect Presentation

**Invitation to the
General Assembly Meeting
Perfect Presentation Company
Monday, June 15, 2026**



**Index of Attachments Related to the Agenda of the General Assembly Meeting
Monday, June 15, 2026.**

#	Attachments	The related agenda item number
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3	The Company's financial statements for the year ended December 31, 2025	(Item 1) Separate attachment
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شركة العرض المتقن
Perfect Presentation

General Assembly Meeting Agenda

Agenda of the General Assembly Meeting of Perfect Presentation Co. (“2P”)

1. Review and discuss the financial statements for the fiscal year ended December 31, 2025.
2. Vote on the Company’s external auditor’s report for the fiscal year ended December 31, 2025, after discussing it.
3. Review and discuss the Board of Directors’ report for the fiscal year ended December 31, 2025.
4. Vote on discharging the members of the Board of Directors from liability for the activities carried out during the fiscal year ended December 31, 2025.
5. Vote on appointing the Company’s external auditor from among the candidates nominated based on the recommendation of the Audit Committee, to examine, review, and audit the financial statements for the second and third quarters and the annual financial statements for the fiscal year ending December 31, 2026, and the first quarter of the fiscal year ending December 31, 2027, and determine the auditor’s fees.
6. Vote on delegating to the Board of Directors the authority of the Ordinary General Assembly to grant the authorization stated in Paragraph (1) of Article Seventy-One of the Companies Law, for a period of one year from the date of the General Assembly’s approval or until the end of the delegated Board term, whichever occurs earlier, in accordance with the conditions set out in the Implementing Regulations of the Companies Law for listed joint stock companies.
7. Vote on delegating to the Board of Directors the authority of the Ordinary General Assembly to grant the authorization stated in Paragraph (2) of Article Twenty-Seven of the Companies Law, for a period of one year from the date of the General Assembly’s approval or until the end of the delegated Board term, whichever occurs earlier, for the following activities: professional, scientific, and technical activities; construction; education; satellite telecommunications activities; computer programming activities; computer consultancy and facilities management activities; data processing, hosting and related activities; information and communication activities; other service activities; wholesale and retail trade and repair of motor vehicles and motorcycles; manufacturing industries; repair of electronic and optical equipment; and administrative and support service activities.
8. Vote on authorizing the Board of Directors to distribute interim dividends on a semi-annual or quarterly basis for the fiscal year ending December 31, 2026.
9. Vote on disbursing remuneration to the members of the Board of Directors in the amount of SAR 900,000 for the fiscal year ended December 31, 2025.
10. Vote on the businesses and contracts concluded during the fiscal year ended December 31, 2025, between the Company and Sahabah Distribution for Communications and Information Technology Company, in which the Chairman of the Board, Mr. Nasser Abdullah Al-Bassam (Non-Executive), has a direct interest, pursuant to a framework agreement dated 22/07/1443H corresponding to 23/02/2022G, which renews automatically. These transactions consisted of professional services, purchases and sales, and consultancy services, with a total value of SAR (32,731,676) These transactions were conducted in the ordinary course of business and according to prevailing commercial terms without any preferential benefits or conditions.

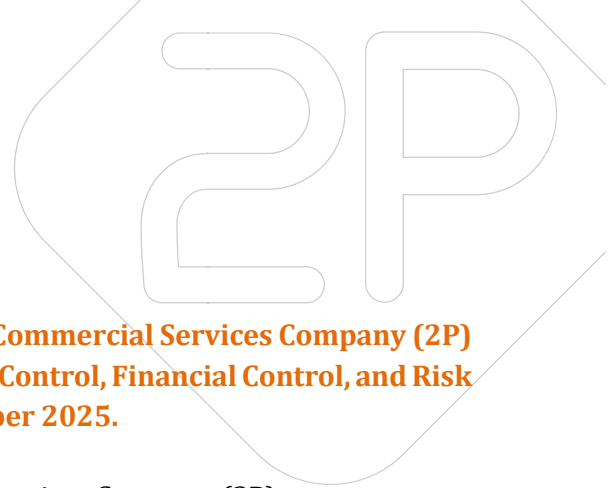


شركة العرض المتقن
Perfect Presentation

Audit Committee Report



شركة العرض المتقن للخدمات التجارية
Perfect Presentation for Commercial Services



Report of the Audit Committee of Perfect Presentation for Commercial Services Company (2P) (A Saudi Joint Stock Company) On the Adequacy of Internal Control, Financial Control, and Risk Management Systems for the Fiscal Year Ended 31 December 2025.

To: The Shareholders of Perfect Presentation for Commercial Services Company (2P)

The Audit Committee is responsible for ensuring the integrity of the procedures implemented within Perfect Presentation Company ("2P"). Its responsibilities include overseeing the Company's financial reports, internal control systems, internal audit function, supervision of the external auditor, as well as ensuring professional and ethical compliance.

During the financial year ending on 31 December 2025, the Committee reviewed the Company's overall operations and verified the integrity and fairness of the financial reports and statements. It also ensured the adequacy and effectiveness of the internal control and risk management systems, governance, and compliance frameworks. Furthermore, the Committee reviewed the accounting estimates related to material matters included in the financial reports, in addition to examining internal audit reports and ensuring the follow-up and implementation of necessary corrective actions for the observations contained therein. The Committee also oversees the Internal Audit Department, verifies its independence, and assesses the adequacy of its available resources and its effectiveness in performing its duties. In addition, it conducts an annual evaluation of its performance.

The Committee also recommends to the Board of Directors the appointment or removal of external auditors and the determination of their remuneration, following an evaluation of their performance and confirmation of their independence and compliance with professional ethics. This includes assessing the appropriateness of the scope of their work and the terms of their engagement, as well as the effectiveness of their audit activities, and verifying that they do not provide any technical or administrative services outside the scope of auditing. The Committee also reviews the auditor's audit plan and observations on the financial statements and follows up on the actions taken in relation thereto.

On the other hand, the Audit Committee oversees governance, risk management, and compliance functions. During the year, the Committee studied and evaluated the performance of these control functions within the Company. In pursuit of development and improvement, the Committee directed the Executive Management to engage a specialized advisory firm with relevant expertise to develop, enhance, and implement best practices in these areas across the Company, particularly in risk management. The Committee also periodically monitors the implementation of improvement plans and measures their impact, with the aim of enhancing the effectiveness and overall standards of internal control functions.

The Committee also reviewed reports issued by regulatory authorities regarding the Company's compliance with applicable laws, regulations, and instructions, and ensured that the Company has taken the necessary actions in response thereto. It further verified the Company's adherence to relevant laws, regulations, policies, and directives.



شركة العرض المتقن للخدمات التجارية
Perfect Presentation for Commercial Services



Opinion of the Audit Committee on the Adequacy of the Internal Control, Financial Control, and Risk Management Systems

The Audit Committee, in accordance with its scope of work and based on the information provided to it by the Company's management, internal auditor, external auditor, and various regulatory and compliance bodies, has concluded that the audit processes did not reveal any material weakness in the internal control, financial control, and risk management systems. The Committee also confirms that the Board of Directors' report and the financial statements have been prepared in accordance with the applicable regulatory requirements. Accordingly, the Audit Committee believes that the Company's current internal control system is operating at an acceptable level of effectiveness, while continuing to pursue development and improvement to ensure the implementation of best practices and to enhance the levels of internal control and risk management within the Company. It is noted that any internal control system, regardless of the soundness of its design and the effectiveness of its implementation, cannot provide absolute assurance.

**Chairman of the Audit Committee
Sulaiman Abdulrahman Fatani**



شركة العرض المتقن
Perfect Presentation

**The Company's external auditors' report
for the year ended December 31, 2025**

Independent Auditor’s Report

To the Shareholders
Perfect Presentation for Commercial Services Company
(A Saudi Joint Stock Company)
Riyadh, Kingdom of Saudi Arabia

Opinion

We have audited the financial statements of Perfect Presentation for Commercial Services Company (the “Company”), which comprise the statement of financial position as at December 31, 2025, and the statement of profit or loss and other comprehensive income, the statement of changes in equity, and the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025, and its financial performance, and its cash flows for the year then ended in accordance with IFRS Accounting Standards as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants (hereinafter collectively referred to as “IFRS as endorsed in KSA”).

Basis for Opinion

We conducted our audit in accordance with 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 Financial Statements” section of our report. We are independent of the Company in accordance with International Code of Ethics for Professional Accountants that is endorsed in the Kingdom of Saudi Arabia that is relevant to our audit of the financial statements. We have also fulfilled our other ethical responsibilities in accordance with that Code. 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 the 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, and we do not provide a separate opinion on these matters.

Below is a description of the key audit matter and how we addressed it.

Key audit matter: Revenue recognition	
The key audit matter	How the matter was addressed in our audit
The Company’s contracts with customers include multiple services which include maintenance and operation services, call center services, licensing, development services, managed services, and cyber security. Revenues amounted to SR 1,237,358,154 for the year ended December 31, 2025 (December 31, 2024: SR 1,071,028,069).	Our audit procedures performed included, among other matters, the following: <ul style="list-style-type: none"> Assessed the design and implementation of relevant controls in relation to revenue recognition, Verified the revenue recognition policy applied by the Company to ensure compliance with IFRS 15 requirements.

Independent Auditor's Report (Continued)

**To the Shareholders
Perfect Presentation for Commercial Services Company**

Key audit matters (Continued)

Key audit matter: Revenue recognition	
The key audit matter	How the matter was addressed in our audit
<p>Management recognizes revenue either at a point of time or over time depending on the assessment made in accordance with the requirements of IFRS 15.</p> <p>Due to the variety of contractual arrangements with the customers, which affected by management estimates concerning the determination of the appropriate measurement and timing of recognition of different elements of revenue, revenue recognition was identified as a key audit matter.</p>	<ul style="list-style-type: none"> • Perform the following procedures on a sample of customer contracts: <ul style="list-style-type: none"> - Traced the transaction price to the underlying contract executed with the customer. - Assessed whether the transaction price allocated to the financial performance obligations is in line with IFRS 15 requirements. - Assessed the timing of revenue recognition at a point in time or over period is in line with requirements of IFRS 15. • Evaluate the adequacy of revenue disclosures in the company's financial statements.
<p>Refer to note (5) on accounting policies for revenue, and note (20) on revenues' details.</p>	

Other information

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

Our opinion on the financial statements does not cover the other information and we do 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, and in doing so, consider whether the other information is materially inconsistent with the financial statements or the knowledge we obtained during 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 in this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report (Continued)

To the Shareholders

Perfect Presentation for Commercial Services Company

Responsibilities of 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 as endorsed in KSA, the Regulations for Companies, 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 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 auditors' 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 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 International Standards on Auditing 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Independent Auditor's Report (Continued)

To the Shareholders

Perfect Presentation for Commercial Services Company

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 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 laws or regulations preclude 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.

Baker Tilly Professional Services



Majid Muneer Alnemer

(Certified Public Accountant - License No. 381)

Riyadh on Shawal 19, 1447H

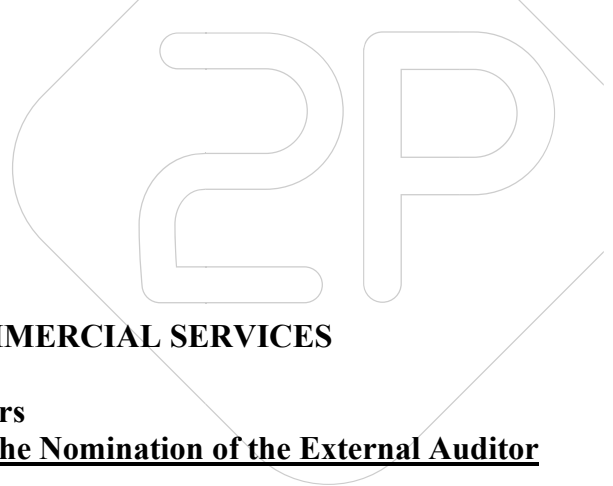
Corresponding to April 7, 2026G





شركة العرض المتقن
Perfect Presentation

Audit Committee's recommendation regarding the appointment of the Company's external auditor



PERFECT PRESENTATION FOR COMMERCIAL SERVICES

To: The Chairman and Members of the Board of Directors

Subject: Audit Committee Recommendation Regarding the Nomination of the External Auditor

We hereby advise that the Committee, during its second meeting for the year 2026 held on Monday, 13 April 2026, discussed the memorandum concerning the nomination of the external auditor in compliance with the provisions of Article (78) of the Corporate Governance Regulations, which stipulates that the Company's external auditor shall be appointed pursuant to a nomination by the Board of Directors based on the recommendation of the Audit Committee, provided that the number of nominees shall not be fewer than two candidates, and that the auditor be duly licensed, satisfy the requirements prescribed by the Committee, and have no interests conflicting with those of the Company.

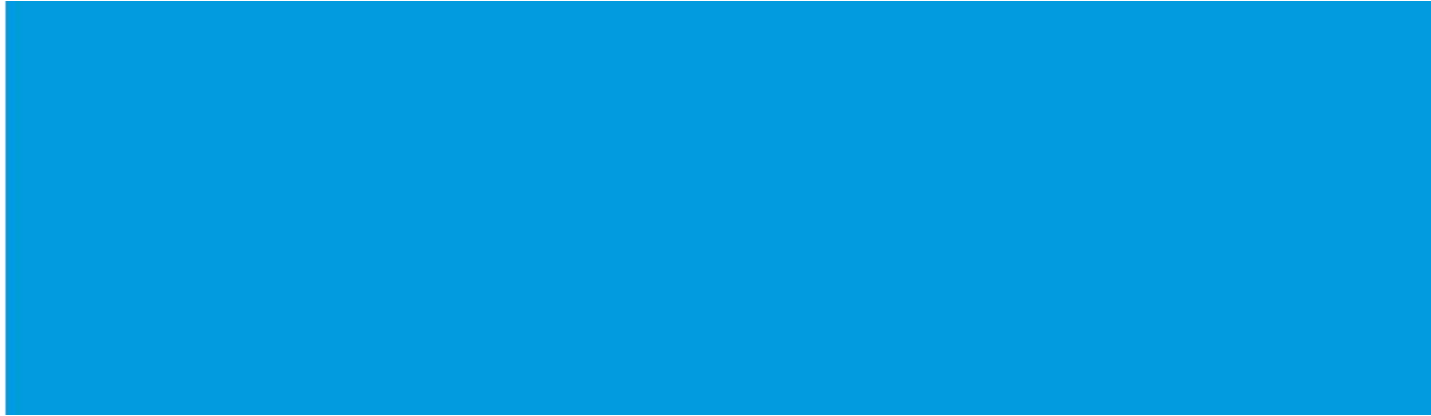
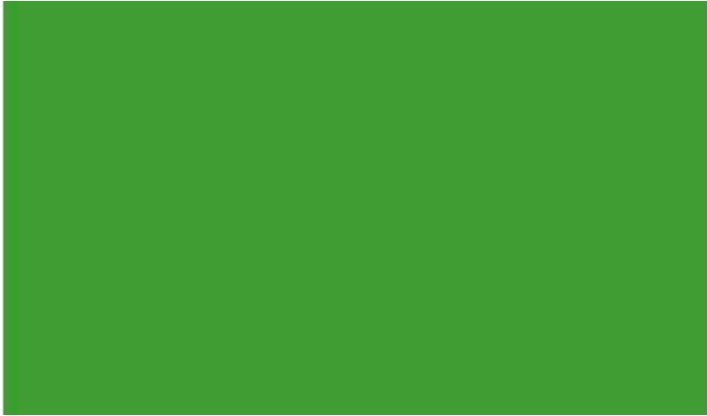
Further to the invitation extended to a number of external audit firms for the examination and audit of the interim financial statements for the second and third quarters and the annual financial statements for the fiscal year 2026, in addition to the first quarter of the fiscal year 2027, of Perfect Presentation Company (2P), the following proposals were received:

1. "United Accountants for Professional Consultancy (RSM)" with fees amounting to (730,000 SR)
2. "BDO Dr. Mohamed Al- Amri Co. . – Certified Public Accountants" with fees amounting to (1,200,000 SR)
3. Baker Tilly MKM Adivsory - Certified Public Accountants" with fees amounting to (1,100,000 SR)

Following review and deliberation, the Committee resolved to submit Recommendation No (AC-04-02/2026) to the Board of Directors regarding the following:

"To recommend that the Board of Directors select one of the above-mentioned certified public accounting firms to undertake the examination, review, and audit of the interim financial statements for the second and third quarters and the annual financial statements for the fiscal year 2026, as well as the first quarter of the fiscal year 2027, with the Committee expressing its preference for "United Accountants for Professional Consultancy (RSM)" due to its technical suitability."

**Chairman of the Audit Committee
Sulaiman Abdulrahman Fattani**



PROPOSAL TO PROVIDE PROFESSIONAL SERVICES FOR

PERFECT PRESENTATION FOR COMMERCIAL SERVICES COMPANY (2P)
(A CLOSED JOINT STOCK COMPANY)

FOR THE YEAR ENDING DECEMBER 31, 2026





PROJECT SCHEDULE & PROFESSIONAL FEES

OFFERING A VALUE-BASED
FEE STRUCTURE

PROJECT SCHEDULE & PROFESSIONAL FEES

PROFESSIONAL FEE

Our professional fees for the services are computed on the basis of scope of services, degree of responsibility and skill involved, the deliverables to be given under the assignment, and the level of experience required of the staff concerned and the time necessarily spent on the assignment by our Partners, Associates, Directors, Managers, Senior & Junior Consultants and their sub-ordinate staff on the level of skill and responsibility. Our fee for the assignment for the years below ended is proposed as follows depending on the scope of our work:

Scope/ Deliverables	Fees (in SAR)
Statutory audit of the financial statements for the year ending December 31, 2026	550,000
Quarterly Interim review of the financial statements for the periods ending June 30, 2026, September 30, 2026, March 31, 2027. – “SR 60,000 Per Quarter”	^A 180,000
Total	730,000

Our fee above excluded from VAT. Our fees does not include the professional fees for professional experts such as appraisers, valuers and actuarial that will be billed directly to you, if any. Out of pocket expenses, if any, such as travel, hotel, courier and per diems, will be billed separately to you on an actual basis.

Payment Terms:

- First 50% of the proposed fee would be payable as advance fee on the confirmation of the audit engagement.
- Second 50% of the audit fee would be payable on issuing draft audit report for the Company.

^A Review of interim financial information is computed on the basis of three quarters review of interim financial statements per the year.

PROJECT SCHEDULE & PROFESSIONAL FEES

PROFESSIONAL FEE

The professional fee for the zakat consultation and advisory services not mentioned above is based on the actual time spent at various levels of responsibility at the following charge out rates plus out-of-pocket disbursements such as travel, transportation etc., if any:

Level of Responsibility	Rate (SAR)
Partner - Director	1,900
Senior manager	1,500
Manager	1000
Senior	600
Other staff	450

The professional fee for the zakat consultation and advisory services, if any, are payable upon submitting our invoice.

PROJECT SCHEDULE & PROFESSIONAL FEES

PROJECT SCHEDULE

We are prepared to commence work on this assignment within two weeks time from your formal acceptance of our proposal, subject to executing a letter of engagement, which would form the basis of our contractual relationship. We have estimated the project schedule as follows:

Tasks / Proposed Dates	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	Week 11	Week 12	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	Week 1	
Mobilization																																
Interim Audit																																
Final Audit																																
Reporting																																
<i>TO BE AGREED UPON WITH COMPANY'S MANAGEMENT LATER ON</i>																																

PROJECT SCHEDULE & PROFESSIONAL FEES

TIME FRAME

We expect to finalize the annual audit within 30 working days from receiving the final management accounts. We, also, expect to finalize the quarter review within 10 working days from receiving the final management accounts. However, the time proposed is subject to all information being available on timely basis.

SCOPE	NUMBER OF WORKING DAYS FROM RECEIVING FINAL ACCOUNTS
Annual audit	45
Quarter Review	10

During the course of the work, we will draw your attention as early as possible to any potential cause of delay and keep you up to date on our progress.

Our estimate is based on the available information at the date of estimate, our experience in similar industries, level of complexity and the assumed level of client readiness for audit. This estimate can, off course, be different from actual hours spent.



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

شركة العرض المتقن للخدمات التجارية

**العرض الفني والمالي
لمراجعة القوائم المالية**

السنة المنتهية في ٣١ ديسمبر ٢٠٢٦ م و القوائم المالية
الاولية الموجزة للفترة المنتهية في ٣٠ يونيو ٢٠٢٦ م
و ٣٠ سبتمبر ٢٠٢٦ م و ٣١ مارس ٢٠٢٧ م

فبراير ٢٠٢٦ م



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

ص.ب ٨٧٣٦، الرياض ١١٤٩٢
تلفون: ٩٦٦ ١١ ٢٧٨ ٠٦٠٨ +
فاكس: ٩٦٦ ١١ ٢٨٧ ٢٨٨٣ +
www.bdoalamri.com

التاريخ: ٢٠ شعبان ١٤٤٧ هـ
الموافق: ٨ فبراير ٢٠٢٦ م

السادة شركة العرض المتقن للخدمات التجارية
الرياض - المملكة العربية السعودية

مراجعة القوائم المالية

السلام عليكم ورحمة الله وبركاته،،

بالإشارة إلى رغبتنا بتقديم عرض لمراجعة القوائم المالية لشركة العرض المتقن للخدمات التجارية للسنة المنتهية في ٣١ ديسمبر ٢٠٢٦م والقوائم المالية الأولية الموجزة للفترات المنتهية في ٣٠ يونيو ٢٠٢٦م و ٣٠ سبتمبر ٢٠٢٦م و ٣١ مارس ٢٠٢٧م، فإننا نشكركم على ثقّتكم بشركتنا، ونرفق لسعادتكم بطيه العرض الفني والمالي والذي سوف يكون سارياً لمدة ٩٠ يوم من تاريخ تقديمه.
إن إمكانيات شركة الدكتور محمد العمري وشركاه وخبراتنا المهنية المحلية والعالمية الطويلة تؤهلنا لتقديم أفضل الخدمات بأسعار منافسة من خلال شبكة مكاتبنا العالمية التي تمكننا من تقديم المساعدة في جميع المجالات المالية والإدارية والقانونية التي قد تحتاجون إليها.
نرجو منكم عدم التردد في الاتصال بنا إذا كان لديكم أي استفسار بخصوص عرضنا المرفق أو الخدمات التي نقوم بتقديمها.

وتقبلوا خالص تحياتنا،،

عن شركة الدكتور محمد العمري وشركاه



- تم تطوير هذا العرض من قبل عضو (BDO) انترناشونال شركة الدكتور محمد العمري وشركاه بناء على طلبكم و الخاص بمراجعة القوائم المالية شركة العرض المتقن للخدمات التجارية للسنة المنتهية في ٣١ ديسمبر ٢٠٢٦م والقوائم المالية الاولية الموجزة للفترات المنتهية في ٣٠ يونيو ٢٠٢٦م و ٣٠ سبتمبر ٢٠٢٦م و ٣١ مارس ٢٠٢٧م.
- تم اعداد هذا العرض خصيصاً، شركة العرض المتقن للخدمات التجارية، ولا يجوز إعادة نشره او توزيعه دون اذن خطي من شركة الدكتور محمد العمري وشركاه، ويخضع هذا العرض للمناقشة والتفاوض من جميع النواحي.
- يوضح محتوى هذا العرض فهمنا لمتطلباتكم ومنهجيتنا في تنفيذ نطاق العمل وهيكل فريق العمل والاطار الزمني بالإضافة الى المعلومات ذات الصلة بشركة الدكتور محمد العمري وشركاه والخبرات المهنية الخاصة بنا.
- نشكر لكم نحن شركة الدكتور محمد العمري وشركاه على اتاحة هذه الفرصة لنا ويسعدنا تقديم هذا العرض استجابة لطلبكم.
- هذا العرض ساري لمدة تسعين يوم من تاريخ تقديمه.
- نؤكد لكم على حرصنا الشديد للتعاون مع شركة العرض المتقن للخدمات التجارية ، وبذل الجهود المطلوبة وفق افضل الممارسات المهنية الدولية.
- لمزيد من المعلومات يرجى الاتصال بنا وكما هو موضح ادناه

معلومات الاتصال



أحمد الجمعة
شريك

هاتف: ٠٦٠٨ ٢٧٨ ١١ ٩٦٦
جوال: ٠٧٧ ٩٠٠ ٥٠٧ ٩٦٦
الدكتور محمد العمري وشركاه
ص.ب. ٨٧٣٦ الرياض ١١٤٩٢
فاكس: ٢٨٨٣ ٢٧٨ ١١ ٩٦٦

Email:

a.aljumah@bdoalamri.com
www.bdoalamri.com

جهاد محمد العمري
الشريك المدير

هاتف: ٨٧٨٢ ٢٧٨ ١١ ٩٦٦
جوال: ٩٤٦ ٢٧٠ ٥٠٥ ٩٦٦
الدكتور محمد العمري وشركاه
ص.ب. ٨٧٣٦ الرياض ١١٤٩٢
فاكس: ٢٨٨٣ ٢٧٨ ١١ ٩٦٦

Email:

g.alamri@bdoalamri.com
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الساعات المقدرة والاعتاب



الاتعاب المهنية

كما هو في معظم الشركات المهنية ، فإن أتعابنا تعتمد على تقدير ساعات العمل التي سيصرفها كل عضو من أعضاء فريق العمل . وتختلف تكلفة الموظفين بحسب تدرجهم الوظيفي وخبرتهم ومؤهلاتهم . إن إجمالي الأتعاب يعتمد على تقديرنا لحجم العملية ومدى العمل المطلوب فيها .

من الطبيعي أن يكون هناك تكلفة إضافية عند الحصول على عميل جديد تتمثل في صرف وقت إضافي لفهم نشاطه وطريقة عمله وإعداد الملفات للمرة الأولى. مثل هذه التكلفة نتحملها نحن ونعتبرها استثمار في إنشاء علاقة تدوم طويلا.

لقد تم تقدير الساعات التي سيحتاج إليها كل عضو من أعضاء فريق العمل للقيام بأعمال مراجعة القوائم المالية لشركة العرض المتقن للخدمات التجارية لعام ٢٠٢٦م والفترات المنتهية في ٣٠ يونيو ٢٠٢٦م و٣٠ سبتمبر ٢٠٢٦م و٣١ مارس ٢٠٢٧م

المسمى الوظيفي	اجمالي الساعات للفترات	اجمالي الساعات للعام المالي ٢٠٢٦
شريك	١٤	٥٢
مدير تنفيذي	٥٥	٢٠٩
مديرين مراجعة	١٠٤	٣٩٧
مشرفين مراجعة ومراجع	٥٤٧	٢,٠٩٢
الإجمالي	٧٢٠	٢,٧٥٠

ملخص الاتعاب المهنية

الاتعاب بالريال السعودي
(ر.س)

الخدمة

٩٣٠,٠٠٠	١	مراجعة القوائم المالية السنوية لشركة العرض المتقن للخدمات التجارية للسنة المنتهية كما في ٣١ ديسمبر ٢٠٢٦ م.
٩٠,٠٠٠	٢	فحص القوائم المالية الاولية الموجزة لشركة العرض المتقن للخدمات التجارية للفترة المنتهية في ٣٠ يونيو ٢٠٢٦ م.
٩٠,٠٠٠	٣	فحص القوائم المالية الاولية الموجزة لشركة العرض المتقن للخدمات التجارية للفترة المنتهية في ٣٠ سبتمبر ٢٠٢٦ م.
٩٠,٠٠٠	٤	فحص القوائم المالية الاولية الموجزة لشركة العرض المتقن للخدمات التجارية للفترة المنتهية في ٣١ مارس ٢٠٢٧ م.
١,٢٠٠,٠٠٠		إجمالي أتعاب شركة العرض المتقن للخدمات التجارية

- ❖ أتعابنا لا تشمل ضريبة القيمة المضافة أو أي ضرائب أو رسوم قد تدخل حيز التنفيذ بموجب أنظمة جديدة، وستتم إضافة أي تكاليف من هذا النوع للفاتورة الصادرة لكم.
- ❖ كما ان أتعاب المراجعة أعلاه لا تتضمن أي مصروفات سفر وإقامة وإعاشة في حال تطلبت تنفيذ أعمال مراجعة حسابات الشركة السفر خارج المدن الرئيسية (الرياض وجدة والدمام) والتي سوف يتم الاتفاق عليها مع ادارة الشركة بشكل مفصل.
- ❖ هذا العرض مازال تحت المراجعة من قبل إدارة المخاطر

شكراً

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Baker Tilly Professional
Services

Assurance | Advisory | Tax

Proposal To Provide Professional Services

Submitted To:

Perfect Presentation for Commercial Services Co.

Kingdom of Saudi Arabia

December 24, 2025

Now, for tomorrow



December 24 2025

To the Audit Committee

Perfect Presentation for Commercial Services Co.

Riyadh, Saudi Arabia

Subject: Proposal to provide statutory audit services for the year ending December 31, 2026.

Reference to your request to provide statutory audit services to **Perfect Presentation for Commercial Services Co.** "Company" for the financial year ending December 31, 2026 we thank you for your request and are pleased to present our proposal to provide the Company with the requested services. We are confident that this proposal will show that our Firm is the best placed to meet and exceed your expectations on this assignment.

Our technical proposal will illustrate our experience and qualifications and introduce to you the members of the team that we have formed for this assignment. We will demonstrate the experience of our team in serving similar operations and the substantial experience of our team in similar industry.

We trust that with this proposal we have demonstrated a thorough understanding of your requirements and our professional approach to meet those requirements. We are delighted to have been given the opportunity to prepare this proposal and look forward to receiving your approval to begin this engagement.

If you have any questions or require further information in respect of our response to your Request for Proposal ("RFP"), please do not hesitate to contact the undersigned at +966 11 835 1600.

Yours faithfully,

Baker Tilly Professional Services



Majed Alnemer
Partner



Project Professional Fees

Project Schedule & Fees



PROFESSIONAL FEE - YEAR ENDING 2026.

Our professional fees for the services are computed on the basis of the scope of services, degree of responsibility and skill involved, the deliverables to be given under the assignment, the level of experience required of the staff concerned, and the time necessarily spent on the assignment by our Partners, Associates, Directors, Managers, Senior & Junior Consultants and their sub-ordinate staff on the level of skill and responsibility. Our fee for the assignment is proposed as follows depending on the scope of our work:

Deliverables	Fees - SR -
Audit for Statutory financial statements of the company for the year ending December 31,2026.	800,000
Review the condensed financial statement for the periods ending June 2026, Sep 2026 and March 2027.	300,000
Total fees	1,100,000

Our fees above are net of any applicable taxes such as VAT. Our fees do not include the professional fees for professional experts such as appraisers, valuers, and actuarial that will be billed directly to you if any. Out-of-pocket expenses, if any, such as travel, hotel, courier, and per diems, will be billed separately to you on an actual basis.

Mode of Payment

50% of the proposed fee would be payable as an advance fee on the confirmation of the assignment. The remaining 50% of the fee would be payable upon completion of each project.

Thank you

Bader Al Tamimi
Partner
Baker Tilly – Khobar

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شركة العرض المتقن
Perfect Presentation

Chairman of the Board's notification regarding related party transactions

**Independent Limited Assurance Report on the Transactions
Between the Company and the Related Parties**

**To the Shareholders of
Perfect Presentation for Commercial Services Company**
(Saudi Joint Stock Company)
Riyadh – Kingdom of Saudi Arabia

We have performed a limited assurance engagement to determine whether it has come to our attention any matter that makes us believe that what has been detailed in the subject paragraph below (the "Subject Matter") has not been reported and fairly presented, in all material respects, in accordance with the relevant criteria ("Applicable Criteria") hereinafter referred to below.

Subject Matter:

The Subject Matter of our limited assurance engagement relates to the letter submitted and approved by the Chairman of the Board of Directors of **Perfect Presentation for Commercial Services Company** (the "Company") regarding the business and contracts in which the Board members have a direct or indirect interest during the year ended December 31, 2025, as attached to this report.

Applicable Criteria:

Article (71) of the Companies' Law issued by the Ministry of Commerce.

Management Responsibility:

The management of the Company is responsible for the preparation and fair presentation of the information mentioned in the above Subject Matter paragraph in accordance with the Applicable Criteria. In addition, the Management is responsible for implementing internal control systems that are deemed necessary to prepare and present the information contained in the above Subject Matter paragraph free from any material misstatements, whether due to fraud or error, and to apply appropriate controls, maintain adequate records, and make reasonable estimates according to the relevant circumstances and events.

Our Responsibility:

Our responsibility is to express a limited assurance conclusion on the above Subject Matter based on the assurance engagement we performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000: "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" as endorsed by the Kingdom of Saudi Arabia, along with the terms and conditions related to this engagement which have been agreed with the Company's Management.

Our procedures have been designed to obtain a limited level of assurance that is sufficient to provide a basis for expressing our conclusion. Accordingly, we have not obtained all of the evidence required to provide a reasonable level of assurance. The implemented procedures depend on our professional judgment, including the risk of material misstatements in the Subject Matter, whether due to fraud or error. We also took into consideration the effectiveness of internal control systems when determining the nature and extent of our procedures, and our engagement was not designed to provide assurance about the effectiveness of those systems.

Independent Limited Assurance Report on the Transactions
Between the Company and the Related Parties (Continued)

Professional Ethics and Quality Management:

We have complied with independence and other ethical requirements in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants and endorsed in the Kingdom of Saudi Arabia ("IESBA Code").

In addition, we comply with the International Standard on Quality Management (1) as endorsed in the Kingdom of Saudi Arabia in order to maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements.

Summary of the Performed Procedures:

The procedures performed in a limited assurance engagement differ in nature and timing and are less in scope than those performed in a reasonable assurance engagement. As a result, the level of assurance that is obtained in the limited assurance engagement is significantly less than the assurance that would be obtained if a reasonable assurance engagement was performed.

The performed procedures included, but were not limited to, the following:

- Obtained the attached letter that includes a list of business and contracts in which the members of the Board of Directors have a direct or indirect interest during the year ended December 31, 2025.
- Obtained an understanding of the nature of the transactions carried out during the year ended December 31, 2025, between the Company and the entities in which the members of the Board of Directors have a direct or indirect interest.
- Obtain a statement of account for the entities in which the members of the Board of Directors have a direct or indirect interest as mentioned in the attached letter and compare the total volume of transactions with what was mentioned in the letter submitted and approved by the Chairman of the Board of Directors.
- Examine, on a sample basis, the transactions to their supporting documents to verify their correctness.

Limited Assurance Conclusion:

Based on the limited assurance procedures performed, and the evidence obtained, nothing came to our attention that caused us to believe that what was detailed in the above Subject Matter paragraph and reported in the attached letter, has not been reported and presented fairly, in all material respects, in accordance with the Applicable Criteria.

Restriction of Use:

This report has been solely prepared on the request of the Company's Management to assist the Company in fulfilling its obligations in reporting to the General Assembly under Article (71) of the Companies Law. The report may not be used for any other purpose or distributed to any other parties other than the Ministry of Commerce, the Capital Market Authority, and the Shareholders of the Company. In addition, no quote or reference can be made to this report without our prior consent.

Baker Tilly Professional services



Majed Muneer Alnemer

(Certified Public Accountant - License No. 381)
Riyadh on Thul-Qi'dah 25, 1447H
Corresponding to May 12, 2026G





شركة العرض المتقن
Perfect Presentation

To: The Esteemed Shareholders of Perfect
Presentation Company

السادة/ مساهمي شركة العرض المتقن
الموقرين
السلام عليكم ورحمة الله وبركاته، وبعد

**Subject: Notification from the Board of Directors to
the Extraordinary General Assembly of Shareholders
Regarding Related Party Transactions Scheduled**

الموضوع: تبليغ من مجلس الإدارة إلى الجمعية العامة للمساهمين
حول تعاملات الأطراف ذات العلاقة للعام (٢٠٢٥م)

With reference to Article (71) of the Companies Law, we would like to inform you that during the fiscal year 2025, Perfect Presentation Company entered into several commercial transactions and contracts in which certain members of the Board of Directors had an interest (directly or indirectly). These contracts and transactions were executed in accordance with the relevant regulations.

بالإشارة إلى المادة (٧١) من نظام الشركات ، نود أن أحيطكم علماً بأنه خلال العام المالي (٢٠٢٥م) ، أبرمت شركة العرض المتقن ، عددًا من المعاملات والعقود التجارية التي شارك فيها بعض أعضاء مجلس الإدارة. لها مصلحة (بشكل مباشر أو غير مباشر) ، وقد تم تنفيذ هذه العقود والمعاملات وفقاً للوائح ذات الصلة.

Furthermore, the aforementioned contracts and transactions have been disclosed in the Board of Directors' annual report for the year 2025, in compliance with legal requirements. It is important to note that the company applies the same terms and principles to such contracts and transactions as it does when dealing with third parties, without any preferential treatment.

كما تم الإفصاح عن العقود والمعاملات المذكورة في تقرير مجلس الإدارة السنوي لعام (٢٠٢٥م) وفقاً للمتطلبات القانونية ، مع العلم أن الشركة تتبع في مثل هذه العقود والمعاملات نفس الشروط والمبادئ التي تتخذها في التعامل مع مثل هذا النوع من المعاملات مع أطراف ثالثة، بدون تفضيل.

In this regard, the Board recommends approving the continuation of these transactions in accordance with the details outlined in the business schedule items of the General Assembly meeting. This is also in line with the relevant regulations.

وفي هذا الصدد ، يوصي المجلس بالموافقة على استمرار هذه المعاملات وفقاً للتفاصيل الواردة في بنود جدول أعمال اجتماع الجمعية العمومية أيضاً ، وفقاً للوائح ذات الصلة

Nasser Abdullah Al-Bassam ناصر عبدالله البسام

Chairman

رئيس مجلس الإدارة



Related-Party Transactions Disclosure for the Year 2025

Introduction:

During the year 2025, Perfect Presentation (2P) executed a number of transactions with related parties as part of its ordinary course of business. The Company was committed to applying the same terms and principles applicable to transactions with third parties, without granting any preferential advantages to such related parties.

These transactions include contracts in which certain members of the Board of Directors have an interest, whether directly or indirectly. Such transactions are subject to the approval of the General Assembly in accordance with Article (71) of the Companies Law and Clause (71) of Article (28) of the Corporate Governance Regulations issued by the Capital Market Authority.

With reference to the General Assembly's approval dated 23 June 2025 delegating to the Board of Directors the authority to enter into contracts under the authorization granted in Paragraph (1) of Article (71) of the Companies Law, such delegation shall remain valid for one year from the date of the General Assembly's approval or until the end of the delegated Board term, whichever is earlier, in accordance with the provisions of the Implementing Regulations for Listed Joint Stock Companies. The following is a statement of these transactions, with reference to the transactions that require General Assembly approval, as follows:

1. Transactions executed during the year and requiring the Board of Directors' approval:

	Contracting Party	Nature of Business/ Contract	Value of Business/C ontract	Duration	Terms	The names of Board members, related executives, related persons, and their relatives.
1	Al-Taqniyah Al-Ra'isiya Contracting Establishment	Purchase orders/ under framework agreement	127,751	Not Specified	No preferential terms	Saleh Ibrahim Al-Mazroo'a (major shareholder)
2	Maal Al-Elamiah Company	Purchase Orders	868,106	Not Specified	No preferential terms	Nasser Abdullah Al-Bassam (Chairman)
3	The Authority for the Affairs of Minors	Sales/Technical Services	288,881	Not Specified	No preferential terms	Fahad Ibrahim Alhussain (Board Member)
4	Sustainable Technology Company For Energy	Sales/Technical Services	29,901	Not Specified	No preferential terms	Nasser Abdullah Al-Bassam (Chairman)
5	Al-Amthal for Business and Commercial Investment	Payments on behalf of others: Zakat payment related to previous years	2,485,728	Not Specified	No preferential terms	Nasser Abdullah Al-Bassam (Chairman)

2. Transactions executed during the year requiring the General Assembly's approval:

	Contracting Party	Nature of Business/ Contract	Value of Business/C ontract	Duration	Terms	The names of Board members, related executives, related persons, and their relatives.
1	cloud distribution company for communications and information technology	Purchase orders/ under framework agreement	32,731,676	Not Specified	No preferential terms	Nasser Abdullah Al-Bassam (Chairman)