



**Al-Omran Industrial and Trading Company invites its shareholders to attend the Ordinary General
.Assembly Meeting (First Meeting) via modern technology**

<p>The Board of Directors of Al-Omran Industrial and Trading Company is pleased to invite shareholders to participate and vote in the Ordinary General Assembly Meeting (First Meeting) via modern technology, scheduled to be held, God willing, on Wednesday, December 3, 1447 AH (May 20, 2026), at 6:45 PM at .the company's headquarters in Riyadh, using the Tadawulaty service platform</p>	<p>Introduction</p>
<p>.The company's headquarters are located in Riyadh, utilizing modern technology</p>	<p>City and venue of the General Assembly</p>
<p>https://tadawulaty.com.sa</p>	<p>Link to the meeting venue</p>
<p>AH 1447/12/3 AD 2026/05/20</p>	<p>Date of the General Assembly</p>
<p>PM (06:45)</p>	<p>General Assembly meeting time</p>
<p>Each shareholder registered in the company's shareholder register at the Securities Depository Center by the end of the trading session preceding the general assembly meeting has the right to register their attendance and vote electronically using the Tadawulaty system at the general assembly meeting, in accordance with the applicable regulations. Shareholders also have the right to discuss the topics ..included in the meeting's agenda and to ask questions.</p>	<p>Right to attend</p>
<p>According to Article (22) of the company's Articles of Association, a general assembly meeting is valid if attended by shareholders representing at least one-quarter of the company's capital. If a quorum is not reached at this meeting, a second meeting will be held one hour later, and it will be valid regardless of the number of shares represented therein...</p>	<p>The quorum required for the meeting of the assembly</p>

Meeting agenda	
.Review and discuss the Board of Directors' report for the year ending 31/12/2025	Article One
Review and discuss the company's consolidated financial statements for the fiscal year ending 31/12/2025	Article Two
Voting on the auditor's report for the year ending 31/12/2025 after discussion	Article Three
Voting on the appointment of an auditor for the company from among the candidates and based on the recommendation of the Audit Committee, in order to examine, review and audit the financial statements for the (second and third) quarters and the year 2026 AD and the first quarter of the year 2027 AD and to .determine his fees	Article Four
Voting on the disbursement of SAR 300,000 to the members of the Board of Directors for the fiscal year ending on 12/31/2025 AD	Article Five
Voting on the transactions and contracts that took place between the company and Abaad Real Estate Investment Company, in which the board members, Mr. Mohammed Omran Al Omran, Mr. Nasser Mohammed Bin Omran, and Mr. Abdul Rahman Mohammed Bin Omran, have an indirect interest, which is (company employees' housing rentals and warehouses), where the transactions in 2025 .amounted to (1,188,000) without preferential terms (attached)	Article Six
Voting on the discharge of the Board of Directors from liability for the fiscal year ending 31/12/2025 AD	Article Seven

Attached	Power of Attorney Form
<p>Shareholders registered with Tadawulaty services can vote remotely on the General Assembly's agenda items starting at 1:00 AM on Saturday, 29/11/1447 AH, corresponding to 16/05/2026 AD, until the end of the General Assembly meeting. Registration and voting through Tadawulaty services will be available and free of charge to all shareholders using the following link:</p> <p>https://tadawulaty.com.sa</p>	Electronic Voting
<p>The right to register attendance at the general assembly meeting ends at the start of the meeting, and the right to vote on the agenda items for those present ends when the vote-counting .committee finishes counting the votes</p>	Right to register attendance and vote
<p>For any inquiries, please contact the Shareholder Relations Department at telephone number 0112305566, extension 117, or via email at ayedh@alomranco.com</p>	Communication Method



**Al-Omran Industrial & Trading Co,
Audit Committee Report for the year ending 31/12/2025**

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شركة العمران للصناعة والتجارة
Al Omran Industrial & Trading Co.
Public Joint Stock Company





Dear Shareholders of Al Omran Industrial and Trading Company

,May the peace, blessings, and mercy of God be upon you

The Audit Committee of Al Omran Industrial and Trading Company is pleased to present to the company's shareholders its annual report for the fiscal year ending 12/31/2025 Including its . opinion on the adequacy of the company's internal control system and other work carried out by .the committee that falls within its scope of competence

First: Warm-up

The General Assembly of the Company has authorized the Audit Committee to independently monitor the preparation of the Group's financial reports, internal control systems, compliance ,with applicable laws and regulations, ensure the adequacy of internal and external audit activities . and oversee risk management

During the year, the Audit Committee was provided with the necessary support to perform its duties by the Internal Audit Department , the external auditors Al-Kharashi & Co., and the Executive Management to study all matters related to the Group's accounting practices and to review On financial and operational control systems and control systems for compliance with . applicable laws and regulations

The Audit Committee consists of (3) members, taking into account that the Chairman of the Audit Committee is an independent member of the Board of Directors and is specialized in financial and accounting affairs . The Ordinary General Assembly of the Company approved, in its meeting held ,on 6/19/2022, the formation of the Audit Committee , the performance of the Committee's tasks the controls of its work, and the remuneration of its members, starting from 9/18/2022 AD, in accordance with the relevant regulatory requirements. The Committee held (5) meetings during .the year 2025

No member of the Audit Committee has been employed by the Group's previous or current auditors, and no associate of the Group's previous or current auditors may be appointed to the .Audit Committee



.The following are the names of the members of the Audit Committee

M	Membership status	Position	the name
١	Independent Member	Chairman of the Audit Committee	Professor Ahmad Abdullah AlFaheed
٢	Independent member from outside the council	Member of the Audit Committee	Professor Fahd Saad Abdullah Al-Huwaymil
٣	Independent member from outside the council	Member of the Audit Committee	Professor Abdullah Abdul Aziz Al-Ghadir

**Second: Summary of the work carried out by the Committee during the fiscal year
. ending 31 December 2025**

- .Reviewing the group's quarterly and annual financial results and statements
- Review the content of the Board of Directors' annual report to ensure that it effectively reflects the company's operational results in an understandable manner and provides shareholders with the complete information necessary to evaluate the company's performance, business .model, and strategy
- Reviewing the approved audit methodology with the external auditors and the company's .executive management, as included in the independent auditor's year-end report
- Reviewing internal audit reports, the findings of the internal auditor, and management's .response to recommendations
- Review reports on legal and regulatory compliance matters, including anti-bribery and .corruption, and report such cases, if any
- .Reviewing the efficiency and effectiveness of the Group's internal control systems
- Overseeing risk procedures and evaluating the effectiveness of risk identification and control systems and mechanisms, including monitoring the implementation of risk policies and .procedures
- Reviewing the independence of external auditors and their activities in providing non-audit .services
- Review of external auditors' fees for 2025 M and letters of engagement with the review process and recommendation to the Board of Directors for approval
- .Review the accounting principles, standards and practices proposed by management



The following is a statement of the activities related to the most prominent topics undertaken by the Audit Committee during the fiscal year

1. Preparing financial reports

The Committee reviewed the consolidated lists for 2025. In cooperation with the external auditors and based on this review and the discussions that took place with management and what was included in the independent auditor's report, the consolidated financial statements were prepared in accordance with the applicable accounting standards and that they fairly represent the financial position of the Group and the results of its operations for the fiscal year ending 31December 2025. Accordingly, the Committee recommended to the Board of Directors and the General Assembly to approve the consolidated financial statements for the fiscal year ending 31December 2025. The Committee also reviewed the quarterly financial statements for the first second and third quarters of 2025 .

2. Review of internal control systems

The Committee reviewed the effectiveness of the Group's policies and procedures related to internal control systems, including financial and operational activities, information technology risk management, information security, compliance with relevant legal and regulatory systems and control systems designed to detect fraudulent activities, by reviewing the work and reports of the Internal Audit Department, and periodic reports from management, including those related to risk management and compliance with legal and regulatory systems

The Audit Committee conducted an evaluation of the internal control systems implemented during the year ending 31December 2025 The Audit Committee approved the management's confirmation that the Group's internal control and risk management systems are effective operating well, and comply with the standards and requirements of the Corporate Governance Regulations. The Audit Committee expressed its satisfaction with the internal control mechanisms and systems adopted by the Group to monitor and correct non-compliance

3. Transactions with related parties

The Committee reviewed the Group's transactions with related parties and did not become aware of any conflict of interest within the Group, including any transaction, procedure or course of



action that would raise questions about the integrity of management and require notification to the Board of Directors

4. External review

,The Committee obtained confirmation from the external auditor to confirm his independence and the Committee expressed its agreement on the independence of the external auditors at the present time and throughout the period of practicing the audit in accordance with the relevant professional and regulatory conditions, and that they have met the suitability standards

Third: Audit Committee approvals

- 1- The accounting records were prepared correctly.
- 2- The company's internal auditor , Beit -Al -Daqah Professional Consulting Company , was appointed on 08/09/2025 The internal auditor submitted his reports on the company's internal control procedures
- 3- .There is no doubt about the company's ability to continue its business

.Finally, we thank everyone and ask God Almighty for success for all

On behalf of the Audit Committee
Professor Ahmad Abdullah AlFaheed
Chairman of the Audit Committee