

**Limited confirmation report to the shareholders of Al-Babtain Power and
Communications Company
(A Saudi Joint Stock Company) - Kingdom of Saudi Arabia – Riyadh**

We have implemented a limited assurance engagement to indicate whether something has caught our attention that makes us believe that what has been detailed in the subject paragraph below (the “topic”) has not been reported and fairly presented, in all material respects, in accordance with the relevant controls referred to below.

Subject

The subject of the limited assurance linkage is related to the financial information described in the attached notification (Appendix 1) submitted by the Chairman of the Board of Directors of Al-Babtain Power and Communications Company (“the Company”) to the Ordinary General Assembly on business and contracts in which a member of the Company’s Board of Directors has a direct or indirect personal interest for the year ending On December 31, 2020 AD, according to the requirements of Article (71) of the Companies Law.

Related controls

- Article (71) of the Companies Law issued by the Ministry of Commerce (1437 AH - 2015 AD).
- The notification submitted by the Chairman of the Board of Directors of the company (Appendix 1).
- Approval of the Ordinary General Assembly held on June 10, 2020 AD on business and contracts concluded with related parties in which a member of the company’s board of directors has a direct or indirect personal interest for the year ending on December 31, 2020.

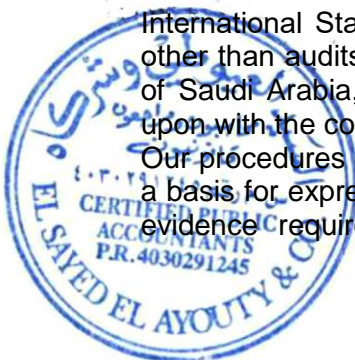
Management responsibility

The administration is responsible for the preparation and fair presentation of the information contained in the attached notification prepared in accordance with the above-mentioned paragraph of the subject and is also responsible for choosing the methods for applying the relevant controls, and the administration is responsible for implementing the internal control systems it deems necessary for the preparation and fair presentation of the information contained in the topic paragraph They are free from any material misstatements, whether due to fraud or error, and to choose and apply appropriate controls, maintain adequate records, and make reasonable estimates according to the relevant circumstances and events.

Our responsibility and the basis for the conclusion

It is our responsibility to provide a limited assurance conclusion on the above subject based on the limited assurance engagement we have made in accordance with the International Standard for Assurance Engagements (3000) “Assurance engagements other than audits or reviews of historical financial information” adopted in the Kingdom of Saudi Arabia, and the terms and conditions related to this link. That was agreed upon with the company's management.

Our procedures are designed to obtain a limited level of assurance sufficient to provide a basis for expressing our conclusion, and accordingly, we have not obtained all of the evidence required to provide a reasonable level of assurance. The procedures



implemented depend on our professional judgment, including the risk of material misstatements in the matter, whether due to fraud or error. We also took into account 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 these systems.

We are independent of the company in accordance with the rules of conduct and ethics of the profession approved in the relevant Kingdom of Saudi Arabia, and we have also committed to our other moral responsibilities in accordance with those rules, and we also apply the international standard for quality control (1).

Summary of the implemented actions:

The procedures applied in a limited assurance engagement differ in nature, timing, and are less in scope than those applied in reasonable assurance engagements. As a result, the level of assurance that is obtained in a limited assurance engagement is much lower than that which would be obtained if an assurance engagement were made. Reasonable.

Our actions that we implemented included:

Obtaining the notification submitted by the Chairman of the Board of Directors, which includes financial information on the business and contracts in which a member of the company's board of directors has a direct or indirect personal interest in it for the year ending on December 31, 2020 AD, in accordance with the requirements of Article (71) of the Companies Law (Appendix 1)

- Reviewing the minutes of the board of directors' meetings, which refer to informing the members of the board of directors of the works and contracts that they perform for the year ending on December 31, 2020.
- Comparing the financial information contained in Appendix (1) with the company's accounting records for the year ended December 31, 2020 AD.

Conclusion

Based on the limited assurance procedures that we have performed and the evidence obtained, nothing has come to our knowledge that makes us believe that what was detailed in the above subject paragraph has not been reported and presented fairly, in all material respects, in accordance with the relevant controls.

For Mr. Ayyouti and Partners

عبدالله احمد بلاميش

Abdullah Ahmed Balamish
Legal accountant
License No. (345)



Dated 30.03.2021