

**Recommendation of the Audit Committee to nominate the External Auditor to examine and audit the financial statements for the second, third and annual quarters of the current year 2026 and the first quarter of 2027**

Based on the directives of the Audit Committee, the Executive Management communicated with several external audit offices and firms, but some of them apologized for reasons related to their special circumstances, while two offers were received for (Al Kharashi & Co. Certified Accountants and Auditors.) and (Al-Zuman, Al-Fahd & Al-Hajjaj Professional Consulting Company) as shown in the table below:

Name of Service Provider	Offer Value
Al Kharashi & Co. Certified Accountants and Auditors.	Offer Received
Deloitte & Touche & Co. - Accountants and Auditors.	Apologized for technical reasons
PwC Chartered Accountants.	Apologized for technical reasons
Moore Al-Sayed Al-Ayouti & Co.	Apologized for technical reasons
Turki Abdulmohsen Al-Laheed & Saleh Abdullah Al-Yahya Company Accountants & Auditors.	Apologized for technical reasons
Al-Zuman, Al-Fahd & Al-Hajjaj Professional Consulting Company.	Offer Received

After analyzing the submitted proposals, the committee concluded that the offices are technically and professionally qualified, and the audit committee approved the offer submitted by the External Audit Office (Al Kharashi & Co. Certified Accountants and Auditors.) and assigned it to cover the external audit services to examine and audit the financial statements for the second, third and annual quarters of the current year 2026 and the first quarter of the year 2027 and set its fees at a value of (SAR 1,205,000) and submit a recommendation to the Board of Directors in this regard in preparation for submitting it to the General Assembly for approval and final approval.

The following is a table of the offers received:

Name of Service Provider	Offer Value / VAT Excluded
Al Kharashi & Co. Certified Accountants and Auditors.	SAR 1,205,000
Al-Zuman, Al-Fahd & Al-Hajjaj Professional Consulting Company	SAR 1,490,000

Dr. Sulaiman Bin Abdullah Al-Sakran  
Chair of the Audit Committee

Mr. Waleed bin Mohammed Al-Othaimen  
Member

Dr. Mohammed bin Saud Al-Bader  
Member

Mr. Watheq Ali Al-Hawawreh  
Secretary of the Audit Committee

Date: 25/10/1447H

Corresponding to: 13/04/2026G