

محضر اجتماع لجنة المراجعة رقم (3) لعام 2026

لشركة شبكة المعرفة للحاسب الآلي (شركة مساهمة سعودية)

يوم الاحد تاريخ 1447/12/7 هـ 2026/5/24 م

تم الاجتماع الثالث للجنة المراجعة بحضور كل من :

م	الاسم	الوصف الاداري	الصفة
1	السيد/ ابراهيم محمد السيف	رئيس لجنة المراجعة	(غير تنفيذي/مستقل)
2	السيد/ محمد زكي زكريا	عضو لجنة المراجعة	(غير تنفيذي/مستقل)
4	السيد/ حسام الدين سليم	مقرر اللجنة ومدير إدارة المراجعة الداخلية	
5	السيد/ احمد فتحي	المدير المالي المكلف	

بنود الاجتماع:

-مراجعة عروض المراجعين الخارجيين لشركة شبكة المعرفة والشركات التابعة للتوصية بالأنسب.

-اعتماد تقرير لجنة المراجعة عن عام 2025

- ما يستجد من اعمال

وقد انعقد الاجتماع في تمام الساعة (الواحدة) مساءً يوم الاحد الموافق 2026/5/24 م. وذلك عبر الاتصال المرئي والمسموع من خلال برنامج ميكروسوفت تيمز (Ms Teams) .

تم بدء الاجتماع من قبل رئيس اللجنة بالتّرحيب بالحضور وعرض جدول الاجتماع.

- تم استعراض العروض الفنية والسعرية المرسلّة والمقدمة من شركة كرو (Crowe) وشركة آر اس ام (RSM) حسب الملخص ادناه ومناقشة المدير المالي المكلف بها.

CO.	Scope	Crowe	RSM
Knowledge Net Computer Co.	- Audit of The Consolidated Financial Statements for the Year Ending 31 December 2026	115,000	220,000
Knowledge Net Computer Co.	- Audit of The Standalone Financial Statements for the Year Ending 31 December 2026	155,000	60,000
Knowledge Net Computer Co.	- Review of the Condensed Interim Financial Statement for The Period ending 30 June 2026	65,000	45,000
Knowledge Net Business Services Co.	- Audit of The Financial Statements for the Year Ending 31 December 2026	55,000	55,000
Amwal Information Technology Co.	- Audit of The Financial Statements for the Year Ending 31 December 2026	45,000	35,000
Zakat	Review and Submission of the Zakat Return for the year ended 31 Dec 2026 for the Three Companies	15,000	25,000
TOTAL		450,000	440,000

- تم التوصية لمجلس الإدارة بالرفع للجمعية العمومية باعتماد عرض شركة RSM حيث انهم الأكثر فهماً لمعاملات الشركة بالإضافة لكونهم الأنسب سعراً.
- تم اعتماد تقرير لجنة المراجعة عن عام 2025

حيث لم توجد اعمال أخرى للمناقشة فقد انتهى الاجتماع في تمام الساعة 1:30 مساءً حيث قدم رئيس اللجنة الشكر لجميع الحاضرين على المشاركة وحضورهم هذا الاجتماع.

م	الاسم	التوقيع
1	السيد/ ابراهيم محمد السيف	
2	السيد/ محمد زكي زكريا	

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Knowledge Net Computer Company
Proposal for Review: Annual Audit and Zakat Services.



Private and confidential



Working with those charged with governance

We will play our part in ensuring that the Company has an effective risk management process and in supporting those charged with governance role by providing clear opinions and insights on topics that directly impact your ability to manage risk and uncertainty.

We will work with others to provide coherent, understandable views that lead to practical recommendations.

Value

A competitive fee

We will be the best value, not measured just on price but also on the level of quality and insight, knowledge and people we will bring to the table.

Our proposal aims to bring to life the solutions and benefits that working in partnership with us can bring to the Company.

We look forward to the opportunity to continue to build a long-term relationship with you.

In the meantime, please feel free to contact us with any questions.

Mohammed Al Nader
Managing Partner

12th April 2026

We are delighted to have the opportunity to propose our following services for Knowledge Net Computer Company the Company as follows:

- Audit of the Statutory Annual Consolidated Financial Statements and Separate Financial Statements of Knowledge Net Computer Company for the year ending 31st December 2025.
- Half year review of the Consolidated Financial Statements of Knowledge Net Computer Company for the period ending 30th June 2026.
- Provision of Zakat Services of Knowledge Net Computer Company for the year ending 31st December 2026.

RSM is among the major professional firms providing audit, zakat and consulting services in the Kingdom of Saudi Arabia. We have continued to invest in our people and processes in order to meet the demands of our clients who operate in almost all sectors of the economy domestically and abroad.

Scope of services

We will perform following services for the Company:

- Audit of the Statutory Annual Consolidated Financial Statements of Knowledge Net Computer Company for the year ending 31st December 2026.
- Audit of the Separate Annual Financial Statements of Knowledge Net Computer Company for the year ending 31st December 2026.
- Half year review of the Consolidated Financial Statements of Knowledge Net Computer Company for the period ending 30th June 2026.
- Provision of Zakat Services of Knowledge Net Computer Company for the year ending 31st December 2026.

Our principal objective will be to express an opinion whether the financial statements/information taken as a whole present fairly the financial position and results of its operations and cash flow in accordance with International Financial Reporting Standards as endorsed in Kingdom of Saudi Arabia and other standards and pronouncements endorsed by the Saudi Organization for Chartered and Professional Accountants (SOCPA).

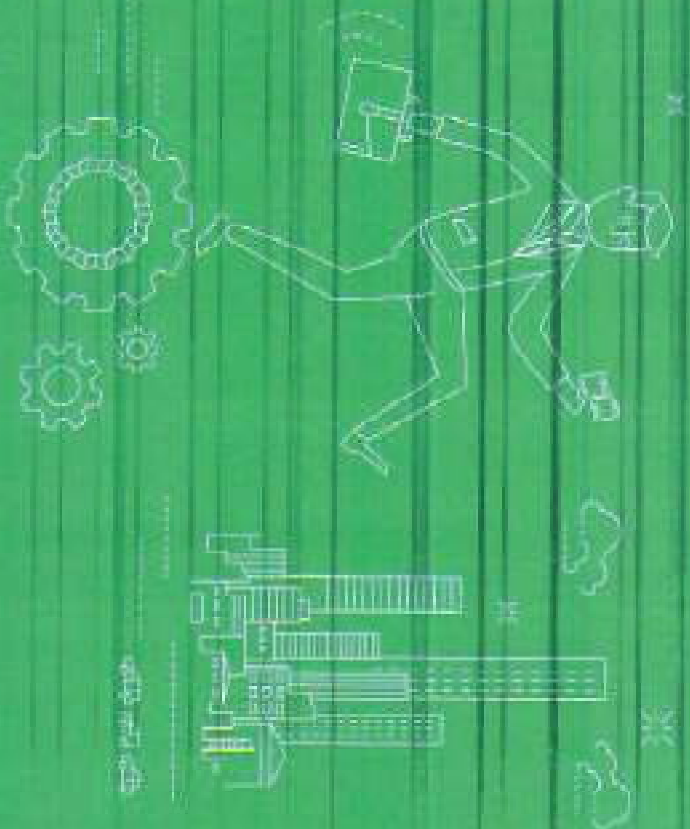
Audit

Our examination will be carried out in accordance with International Standards of Auditing (ISAs) and, accordingly, will include such test of the accounting records, selection of items on a test basis, evaluation of accounting policies adopted by management and accounting estimates and such other auditing procedures that we consider necessary in the circumstances.

It is our normal practice to write a management letter at the conclusion of our audit, setting out our comments on the systems and controls, together with suggestions for improvements and other matters relevant to the financial statements which merit management's attention and necessary action. Our aim is to offer constructive comments with the objective of assisting our clients to manage their business more effectively.

Qawaem filing

It is RSM's responsibility for the electronic filing of the financial statements in the Qawaem System at the Ministry of Commerce and Investment (the Ministry) in accordance with the resolution of the Ministry No. 353/S dated 18/2/1435H, requires the electronic filing of the financial statements in the Qawaem System which is applicable for all statutory financial statements signed subsequent to the date of the mentioned resolution.



Professional fee



Professional fee

Our overriding philosophy is to provide with a high quality, value for money service. Our fees are based on the degree of skills and experience required for the engagement through combination of Senior Director level resources recommended by Subject Matter Experts and consultants to ensure that tasks are done right at the first time.

Generally, our fees are based upon hours of professional services at standard rates, according to the level of individuals assigned to the engagement, plus out-of-pocket expenses. However, based on the preliminary information made available to us, we estimate the fees as follows:

Services of external audit, advisory and other	Fees (SAR)
Audit of the Statutory Annual Consolidated Financial Statements of Knowledge Net Computer Company for the year ending 31 st December 2026.	220,000
Audit of the Separate Annual Financial Statements of Knowledge Net Computer Company for the year ending 31 st December 2026.	60,000
Half year review of the Consolidated Financial Statements of Knowledge Net Computer Company for the period ending 30 th June 2026.	45,000
Provision of Zakat Services of Knowledge Net Computer Company for the year ending 31 st December 2026.	16,000
Total amount	340,000

Notes:

- Our proposed fee is exclusive of applicable VAT.
- Our proposal is subject to the completion of our risk management procedures which are in progress and signing of formal engagement letter.

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Knowledge Net Business Services Company
Proposal for Annual Audit and Zakat Services.



Private and confidential

We are delighted to have the opportunity to propose our following services for Knowledge Net Business Services Company the Company as follows:

- Audit of the Statutory Annual Financial Statements of Knowledge Net Business Services Company for the year ending 31st December 2026.
- Provision of Zakat Services of Knowledge Net Business Services Company for the year ending 31st December 2026.

RSM is among the major professional firms providing audit, zakat and consulting services in the Kingdom of Saudi Arabia. We have continued to invest in our people and processes in order to meet the demands of our clients who operate in almost all sectors of the economy domestically and abroad.

Working with those charged with governance

We will play our part in ensuring that the Company has an effective risk management process and in supporting those charged with governance role by providing clear opinions and insights on topics that directly impact your ability to manage risk and uncertainty.

We will work with others to provide coherent, understandable views that lead to practical recommendations.

Value

A competitive fee

We will be the best value, not measured just on price but also on the level of quality and insight, knowledge and people we will bring to the table.

Our proposal aims to bring to life the solutions and benefits that working in partnership with us can bring to the Company.

We look forward to the opportunity to continue to build a long-term relationship with you.

In the meantime, please feel free to contact us with any questions.

Mohammed Al Nader
Managing Partner

12th April 2026

Scope of services

We will perform following services for the Company:

- Audit of the Statutory Annual Financial Statements of Knowledge Net Business Services Company for the year ending 31st December 2026.
- Provision of Zakat Services of Knowledge Net Business Services Company for the year ending 31st December 2026.

Our principal objective will be to express an opinion whether the financial statements/information taken as a whole present fairly the financial position and results of its operations and cash flow in accordance with International Financial Reporting Standards as endorsed in Kingdom of Saudi Arabia and other standards and pronouncements endorsed by the Saudi Organization for Chartered and Professional Accountants (SOCPA).

Audit

Our examination will be carried out in accordance with International Standards of Auditing (ISAs) and accordingly, will include such test of the accounting records, selection of items on a test basis, evaluation of accounting policies adopted by management and accounting estimates and such other auditing procedures that we consider necessary in the circumstances.

It is our normal practice to write a management letter at the conclusion of our audit, setting out our comments on the systems and controls, together with suggestions for improvements and other matters relevant to the financial statements which merit management's attention and necessary action. Our aim is to offer constructive comments with the objective of assisting our clients to manage their business more effectively.

Gaween filing

It is RSM's responsibility for the electronic filing of the financial statements in the Gaween System at the Ministry of Commerce and Investment (the 'Ministry') in accordance with the resolution of the Ministry No. 3533/ dated 18/2/1436H, requires the electronic filing of the financial statements in the Gaween System which is applicable for all statutory financial statements signed subsequent to the date of the mentioned resolution.

Professional fee



Our overriding philosophy is to provide with a high quality, value for money service. Our fees are based on the degree of skills and experience required for the engagement through combination of Senior Director level resources accompanied by Subject Matter Experts and consultants to ensure that tasks are done right at the first time.

Generally, our fees are based upon hours of professional services at standard rates, according to the level of individuals assigned to the engagement, plus out-of-pocket expenses. However, based on the preliminary information made available to us, we estimate the fees as follows:

Description of services rendered and dates	Fees (SAR)
Audit of the Statutory Annual Financial Statements of Knowledge Net Business Services Company for the year ending 31 st December 2026.	55,000
Provision of Zakat Services of Knowledge Net Business Services Company for the year ending 31 st December 2025.	5,000
Total amount	60,000

Notes:

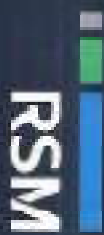
- Our proposed fee is exclusive of applicable VAT.
- Our proposal is subject to the completion of our risk management procedures which are in progress and signing of formal engagement letter.

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Annual for Information Technology Company
Proposal for Annual Audit and Zakat Services:



Private and confidential

Working with those charged with governance

We will play our part in ensuring that the Company has an effective risk management process and in supporting those charged with governance role by providing clear opinions and insights on topics that directly impact your ability to manage risk and uncertainty.

We will work with others to provide coherent, understandable views that lead to practical recommendations.

Value

A competitive fee

We will be the best value, not measured just on price but also on the level of quality and insight, knowledge and people we will bring to the table.

Our proposal aims to bring to life the solutions and benefits that working in partnership with us can bring to the Company.

We look forward to the opportunity to continue to build a long-term relationship with you

In the meantime, please feel free to contact us with any questions.

Mohammed Al Nador
Managing Partner

12th April 2026

- We are delighted to have the opportunity to propose our following services for Annual for Information Technology Company the Company as follows:
- Audit of the Statutory Annual Financial Statements of Annual for Information Technology Company for the year ending 31st December 2026.
 - Provision of Zakat Services of Annual for Information Technology Company for the year ending 31st December 2026.

RSM is among the major professional firms providing audit, zakat and consulting services in the Kingdom of Saudi Arabia. We have continued to invest in our people and processes in order to meet the demands of our clients who operate in almost all sectors of the economy domestically and abroad.

Scope of services

We will perform following services for the Company:

- Audit of the Statutory Annual Financial Statements of Annual for Information Technology Company for the year ending 31st December 2026.
- Provision of Zakat Services of Annual for Information Technology Company for the year ending 31st December 2026.

Our principal objective will be to express an opinion whether the financial statements information taken as a whole present fairly the financial position and results of its operations and cash flow in accordance with International Financial Reporting Standards as endorsed in Kingdom of Saudi Arabia and other standards and pronouncements endorsed by the Saudi Organization for Chartered and Professional Accountants (SOCPA).

Audit

Our examination will be carried out in accordance with International Standards of Auditing ("ISAs") and, accordingly, will include such test of the accounting records, selection of items on a test basis, evaluation of accounting policies adopted by management and accounting estimates and such other auditing procedures that we consider necessary in the circumstances.

It is our normal practice to write a management letter at the conclusion of our audit, setting out our comments on the systems and controls, together with suggestions for improvements and other matters relevant to the financial statements which merit management's attention and necessary action. Our aim is to offer constructive comments with the objective of assisting our clients to manage their business more effectively.

Gawwam filing

It is RSM's responsibility for the electronic filing of the financial statements in the Gawwam System at the Ministry of Commerce and Investment (the "Ministry") in accordance with the resolution of the Ministry No. 353/S dated 18/2/1438H, requires the electronic filing of the financial statements in the Gawwam System which is applicable for all statutory financial statements signed subsequent to the date of the mentioned resolution.

Professional fee

RSM

Our overriding philosophy is to provide with a high quality, value for money service. Our fees are based on the degree of skills and experience required for the engagement through combination of Senior, Chartered fee resources accompanied by Subject Matter Experts and consultants to ensure that tasks are done right at the first time.

Generally, our fees are based upon hours of professional services at standard rates, according to the level of individuals assigned to the engagement, plus out-of-pocket expenses. However, based on the preliminary information made available to us, we estimate the fees as follows:

Services of external audit and review	Fees (SAR)
Audit of the Statutory Annual Financial Statements of Annwal for Information Technology Company for the year ending 31st December 2026	35,000
Provision of Zakat Services of Annwal for Information Technology Company for the year ending 31st December 2026	5,000
Total amount	40,000

Notes:

- Our proposed fee is exclusive of applicable VAT.
- Our proposal is subject to the completion of our risk management procedures which are in progress and signing of formal engagement letter.

Proposal for Assurance Services to “Knowledge Net Computer Group”

19 May 2026

Private and Confidential



To the Shareholders
Riyadh, KSA

Subject: Proposal to Provide Assurance Services to Knowledge Net Computer Group "the Group"

Thank you for inviting us to submit a proposal for carrying out an Assurance Services for the Group.

Crowe, ranked as the eighth largest global accounting network, with operations in over 130 countries across more than 800 offices, we have a vast global footprint able to serve our clients' needs wherever they choose to do business.

This proposal sets out the scope of work, our methodology, timelines and our fee estimates for the assignment. It provides a statement of the experience and capabilities of the members of Crowe that will participate in this assignment. We are confident that our over 25 years history of providing professional services to our clients will result in valuable, cost effective services for your project under consideration.

Please review the terms of our engagement carefully. If these are not consistent with your understanding of our engagement or you would like any further information or clarification about any aspect of our proposal, please do not hesitate to contact the undersigned. We look forward to receiving your approval on our proposal.

I would like to thank you for this opportunity, and we are looking forward to continuing the strong relationship we have with your organization and being part of the exciting journey you have embarked on. Please feel free to reach out to us to discuss our proposal or any other matters.

Sincerely yours,

Our audit will be conducted in accordance with International Standards on Auditing endorsed in Kingdom of Saudi Arabia. Those standards require that we plan and execute the audit to obtain reasonable satisfaction about whether the financial statements are free of material errors. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates applied by management, and presentation of the financial statements to satisfy prevailing legal requirements and International Financial Reporting Standard (IFRS) as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by Saudi Organization for Chartered and Professional Accountants (SOCPA).

As a basis for the preparation of the financial statements, we will study and understand the Company's accounting and internal control system, in order to assess their adequacy for the purpose of determining the nature and procedures. Our audit should not be relied upon to discover all defalcations or other irregularities that may have occurred. However, their discovery, if any exist, may result from the audit tests undertaken and such cases will be reported immediately to management.

In addition, we may filling of the IFRS checklist to avoid any questions from the Regulator related to the disclosures.

The nature and extent of our procedures will vary according to our assessment of the Company's accounting and internal control system. Our audit procedures may include any aspects related to the Company's operations that we deem appropriate.

Our study of the Company's accounting and internal control systems do not require a detailed valuation or assessment for us to provide an effective and efficient independent opinion of the internal control system. Audit work is not designed to identify all important and significant weaknesses in the Company's systems, in the case of any weaknesses observation, management will be informed.

In addition to that, an examination of the consideration of Fraud during the course of audit of financial statements, will be conducted & reported to the management.

We will make specific enquiries to management and others on the items included in the financial statements and the effectiveness of the accounting processes. The International Standards on Auditing endorsed in kingdom of Saudi Arabia require written confirmation from management on the information provided to us relating to the audit. Part of our audit requirements, we will request the following confirmations, but not limited to:

1. Direct confirmation with selected third parties of amounts due to or by them and other relevant information.
2. Representations by lawyers or other experts concerning matters on which special expertise is required.
3. Direct confirmations from the banks, selected receivables.

The results of the audit tests, management responses to our inquiries, and affirmations written provided by the department will serve as the evidence and clues that we rely on in the formation of our professional opinion about the financial statements.

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Fees





Knowledge Net Computer Group	SAF
Knowledge Net Computer Co. - Audit of The Consolidated Financial Statements for the Year Ending 31 December 2026	115,000
Knowledge Net Computer Co. - Audit of The Standalone Financial Statements for the Year Ending 31 December 2026	155,000
Knowledge Net Computer Co. - Review of the Condensed Interim Financial Statement for The Period ending 30 June 2026	65,000
Knowledge Net Business Services Co. - Audit of The Financial Statements for the Year Ending 31 December 2026	55,000
Annual Information Technology Co. - Audit of The Financial Statements for the Year Ending 31 December 2026	45,000
Review and Submission of the Zakat Return for the year ended 31 Dec 2026 for the Three Companies	15,000
Total	450,000



Fees (Continued)

Terms & Conditions

- The estimated fees are exclusive of VAT and shall be charged separately on billing invoice.
- Offer is valid for 60 days.
- We assumed that there is no significant change in the Group's operation and structure based on the financial statements for the year ended 31 Dec 2025.
- This fees do not include traveling and other expenses and if incurred will be billed to the company.
- The deliverables includes the Arabic assurance reports only.
- Management Letter Points will be communicated within 10 working days post-fieldwork.
- The proposal subject to complete our risk management procedures.

Terms of payment

- Our fees will be paid based on 2 installments (50% & 50%) upon signing the engagement letter and upon issuing the final draft of deliverables. A financial request/proforma invoice will be issued for the payment purposes and then our final invoice will be issued.