

INDEPENDENT AUDITOR’S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF SALEH ABDULAZIZ AL RASHED AND SONS COMPANY (A Saudi Joint Stock Company)

Opinion

We have audited the consolidated financial statements of Saleh Abdulaziz Al Rashed And Sons Company (A Saudi Joint Stock Company) (the "Company") and its subsidiaries (collectively referred to as “the Group”), which include the consolidated statement of financial position as at 31 December 2025, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in shareholders' equity and the consolidated statement of cash flows for the year then ended, and the notes to the consolidated financial statements, which include a summary of the material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the Company’s consolidated financial position as at 31 December 2025, its consolidated financial performance, and its consolidated cash flows for the year then ended in accordance with the International Financial Reporting standards that are endorsed the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by the Saudi Organization for Chartered and Professional Accountants.

Basis of opinion

We conducted our audit in accordance with the 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 consolidated Financial Statements” section of our report. We are independent from the Group in accordance with the International Code of Conduct and Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, that is relevant to our audit of the consolidated financial statements. We have fulfilled our other ethical responsibilities in accordance with this Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

The key audit matters, in our professional judgment, are those matters that were of most significance in our audit of the consolidated financial statements for the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The following is a description of the key audit matters and how it was addressed:

Key audit matter	How our audit addressed the key audit matter
<p>Revenue recognition During the year ended 31 December 2025, revenue from contracts with customers amounted to 739,521,228 ٢ were recognized.</p> <p>Revenue recognition is considered as one of the key indicators for measuring performance and as a results there is an inherent risk of overstating revenue to increase the profit, therefore, the revenue recognition has been considered as a key audit matter.</p> <p>Please refer to the accounting policy on revenue recognition and the disclosure note related to revenue reporting.</p>	<p>Our audit procedures included , among others, the following:</p> <ul style="list-style-type: none"> • The appropriateness of the Group’s accounting policies related to revenue recognition and evaluating the extent of compliance of those policies with International Financial Reporting Standard No. (15) “ Revenue from contarcts with customers” that is endorsed in the Kingdom of Saudi Arabia. • Examined revenue transactions on a sample basis, and verify relevant supporting documents to check the measurement and accuracy of revenue recognition.



INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF SALEH ABDULAZIZ AL RASHED AND SONS COMPANY (A Saudi Joint Stock Company) (continued)

Key audit matters (continued)

Key audit matter	How our audit addressed the key audit matter
	<ul style="list-style-type: none"> Conducted some analytical procedures on recognized revenue. Performing a cut-off test on the timing of revenue recognition from sales after the delivery of goods to ensure that they have been recorded in the correct accounting period. Evaluated the adequacy of the Group's disclosures regarding revenue from contracts with customers in the consolidated financial statements

Other information

The management is responsible for other information. Other information consists of the information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon. It is expected that the annual report will be available to us after the date of our report. Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or with the knowledge obtained in the audit, or it appears to be materially misstated.

When we read the annual report, when it is available to us, if we become aware of a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by the Saudi Organization for Chartered and Professional Accountants and the provisions of Companies' Law and Company's By-laws, and for such internal controls as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 Group or to cease operations, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF SALEH ABDULAZIZ AL RASHED AND SONS COMPANY (A Saudi Joint Stock Company) (continued)

Responsibilities of management and those charged with governance for the consolidated financial statements (continued)

Those charged with governance, the board of directors, are responsible for overseeing the Group's financial reporting process .

The auditor responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 of Auditing that are endorsed in the Kingdom of Saudi Arabia will always detect 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 consolidated financial statements.

As part of an audit in accordance with International Standards of Auditing that are endorsed in the Kingdom of Saudi Arabia, we exercise professional judgement and maintain professional skepticism throughout the audit. We also do the following:

- Identify and assess the risk of material misstatement of the consolidated 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 omission, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit, in order to design appropriate audit procedures according to the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the Groups' 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 use of the going concern basis of accounting and based on the audit evidence obtained, whether material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosure, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS TO THE SHAREHOLDERS OF SALEH ABDULAZIZ AL RASHED AND SONS COMPANY (A Saudi Joint Stock Company) (continued)

Auditor's responsibilities for reviewing the consolidated financial statements (continued)

- Plan and perform the audit of the Group to obtain sufficient appropriate audit evidence regarding the consolidated financial information of entities or business activities within the Group as a basis to express an opinion on the consolidated financial statements. We are responsible for directing, supervising and auditing of the Group's accounts. We remain solely responsible for our audit opinion.

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 the 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 to communicate with them all relationships and matters that may reasonably be thought to bear on our independence and, where appropriate, inform them with actions taken to eliminate threats or preventive measures in place.

Among the matters communicated to those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the current year, accordingly, these are considered the key audit matters. We describe these matters in our report unless law or regulation precludes 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 communicating it reasonably outweigh the public interest of such disclosure.

For Maham Company for Professional Services

Abdulaziz Saud Al Shabeebi
Certified Public Accountant
License no. (339)
Date: 19 Ramadan 1447H
Corresponding to: 8 March 2026



Audit Committee Report to the General Assembly and Shareholders for the Year 2025

In the name of Allah, the Most Gracious, the Most Merciful

Chairman and Members of the Board of Directors, the General Assembly, and Esteemed Shareholders Saleh Abdulaziz Al-Rashed & Sons Company, Peace, mercy, and blessings of Allah be upon you;

I am pleased to present to you the Audit Committee's report for the financial year ended December 31, 2025, in accordance with the duties and responsibilities of the Committee emanating from the Board of Directors, and in compliance with the relevant rules and regulations.

During the year 2025, the Committee was keen to carry out its supervisory and oversight role efficiently and effectively. It held its periodic meetings and reviewed various matters falling within its scope of competence. We outline the details of the Audit Committee's work and the activities it undertook during the year in the following summary of this letter, which reflects the most prominent achievements.

The Audit Committee's Work Included:

- Reviewing the periodic and annual financial statements before presenting them to the Board of Directors, and discussing them with Executive Management and the External Auditor.
- Supervising the efficiency and effectiveness of the internal control and risk management system, and following up on and addressing any material observations.
- Evaluating the performance and independence of the External Auditor, reviewing the scope of their work and fees, and ensuring their compliance with approved professional standards.
- Following up on internal audit activities and their annual plans, ensuring their independence, and having their reports submitted to the Committee.
- Ensuring the Company's compliance with relevant laws and instructions, as well as approved corporate governance policies.

The Audit Committee would like to assure the General Assembly and the esteemed shareholders that the financial statements for the year 2025, based on what was presented to the Committee and discussed with Management and the External Auditor, have been prepared fairly. They reflect—in all material respects—the financial position, business results, and cash flows of the Company in accordance with approved accounting standards.

In conclusion, the Audit Committee extends its sincere thanks and appreciation to the Board of Directors, Executive Management, the Internal Audit team, and the External Auditor for their cooperation and efforts throughout the year, praying to Allah for success and guidance in what serves the best interests of the Company and its shareholders.

Yours sincerely,

Chairman of the Audit Committee

Abdullah Al-Rashed

Summary of the Audit Committee's Activities During 2025

During 2025, the Audit Committee performed its duties in accordance with its Charter approved by the Board of Directors, and in compliance with relevant laws, regulations, and corporate governance best practices. The Committee focused on enhancing the integrity of financial reporting and raising the efficiency of internal control and risk management systems. Throughout the year, the Audit Committee held a total of (11) meetings, consisting of (5) in-person meetings and six (6) meetings by circulation. It should be noted that no allowances are disbursed for meetings held by circulation during 2025. During these meetings, a number of material topics were discussed and approved, most notably:

- Reviewing and approving the quarterly and annual financial statements for 2025, after discussing them with the Executive Management and the External Auditor, and ensuring the completeness and precision of financial disclosures.
- Approving the annual internal audit plan for the years 2025 and 2026.
- Reviewing and approving audit reports, memorandums, and gap analyses issued by the Internal Audit Department during 2025, detailed as follows:

Subject	Count
Audit Reports	7
Memorandums	6
Gap Analysis	1
Total	14

- Following up on the implementation of recommendations contained in the internal audit reports within the specified timeframes, with expected closure dates determined by the Executive Management. These totaled 64 observations, detailed as follows:

Status	Count	Percentage
Implemented	31	48.4%
Under Implementation	15	23.4%
Not Implemented	14	21.9%
Risk Accepted by Executive Management	4	6.3%
Total	64	100%

- Supervising the evaluation of the efficiency and effectiveness of internal control and risk management systems, and following up on the remediation of material observations, with no material observations left unaddressed by the end of the year.
- Reviewing the performance and independence of the External Auditor, discussing the results of the audit work, and submitting recommendations to the Board of Directors regarding their appointment and the determination of their fees.
- Following up on the Company's level of compliance with relevant laws, instructions, and governance policies, with no material cases of non-compliance detected during the year.

In light of the above, the Audit Committee confirms that it carried out its duties during 2025 with competence and independence, in a manner that contributes to protecting the interests of the Company and its shareholders, and enhancing the reliability of financial reporting.

Limited Assurance Report to the Shareholders of Saleh Abdulaziz Al Rashed and Sons Company (A Saudi Joint Stock Company)

We have performed a limited assurance engagement to determine whether anything has come to our attention that causes us to believe that the matter detailed in the subject section below (“the Subject Matter”) has not been properly prepared, in all material respects, in accordance with the relevant criteria referred to below.

Subject Matter

We have been appointed by Saleh Abdulaziz Al Rashed and Sons Company (the “Company”) to perform a “limited assurance engagement” in accordance with the International Standards on Assurance Engagements as endorsed in the Kingdom of Saudi Arabia (hereinafter referred to as the “Engagement”), to report on the Company’s compliance with the requirements of Article (71) of the Companies Law (the “Subject Matter”), as disclosed in the notification attached (Appendix A) submitted by the Company’s Board of Directors to the Ordinary General Assembly regarding transactions and contracts in which certain members of the Board of Directors have a direct or indirect personal interest, dated 23 Ramadan 1447H (corresponding to 12 March 2026).

Relevant Criteria

In preparing the Subject Matter, the Company’s management applied the following criteria (“Criteria”). These criteria were specifically designed for the notification submitted by the Board of Directors to the Ordinary General Assembly (Appendix A). Accordingly, the information in the Subject Matter may not be suitable for other purposes.

- Article (71) of the Companies Law issued by the Ministry of Commerce (“Ministry”) (1443H – 2022).
- The notification submitted by the Company’s Board of Directors to the Ordinary General Assembly (Appendix A) dated 23 Ramadan 1447H (corresponding to 12 March 2026).
- The Minutes of the Board of Directors’ meetings that include disclosures by certain members of the Board of Directors regarding transactions and contracts in which one or more members of the Board of Directors have a direct or indirect personal interest.



**Limited Assurance Report
to the Shareholders of Saleh Abdulaziz Al Rashed and Sons Company
(A Saudi Joint Stock Company) (continued)**

Management's Responsibility

Management is responsible for the preparation and presentation of the information set out in the Subject Matter section above in accordance with the relevant criteria and is also responsible for determining the methods of applying those criteria. Management is further responsible for implementing such internal controls as it considers necessary to prepare and present the information in the Subject Matter section above free from material misstatement, whether due to fraud or error, as well as for selecting and applying appropriate criteria, maintaining adequate records, and making reasonable estimates in light of relevant circumstances and events.

Our Responsibility

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

Our procedures were designed to obtain a limited level of assurance sufficient to provide a basis for our conclusion. Accordingly, we did not obtain all the evidence that would be required to provide a reasonable level of assurance. The procedures performed were based on our professional judgment, including an assessment of the risks of material misstatement in the Subject Matter, whether due to fraud or error. In determining the nature and extent of our procedures, we considered the effectiveness of internal controls; however, our engagement was not designed to provide assurance on the effectiveness of such controls.

Professional Conduct, Ethics, and Quality Management

We have complied with the ethical requirements and the provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards), as endorsed in the Kingdom of Saudi Arabia, that are relevant to this engagement. We have also fulfilled our other ethical responsibilities in accordance with that Code.



**Limited Assurance Report
to the Shareholders of Saleh Abdulaziz Al Rashed and Sons Company
(A Saudi Joint Stock Company) (continued)**

Professional Conduct, Ethics, and Quality Management (continued)

Furthermore, Maham Company for Professional Services applies International Standard on Quality Management (ISQM 1), “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements”, as endorsed in the Kingdom of Saudi Arabia. Accordingly, we maintain a comprehensive system of quality management that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Company Management’s Responsibilities

The Company’s management is responsible for selecting the criteria and presenting the Subject Matter in accordance with those criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, keeping adequate records, and making relevant estimates necessary for the preparation of the Subject Matter so that it is free from material misstatement, whether due to fraud or error.

Summary of Procedures Performed

The procedures performed in a limited assurance engagement differ in nature, timing, and are less extensive than those performed in a reasonable assurance engagement. As a result, the level of assurance obtained is substantially lower than that which would have been obtained had a reasonable assurance engagement been performed.

Our procedures included, but were not limited to, the following:

- Obtaining the notification submitted by the Company’s Board of Directors to the Ordinary General Assembly (Appendix A) regarding transactions and contracts entered into with the Company in which a member of the Board of Directors has a direct or indirect personal interest, dated 23 Ramadan 1447H (corresponding to 12 March 2026).



**Limited Assurance Report
to the Shareholders of Saleh Abdulaziz Al Rashed and Sons Company
(A Saudi Joint Stock Company) (continued)**

Summary of Procedures Performed (continued)

- Obtaining the minutes of the Board of Directors' meetings that refer to the disclosure by members of the Board of Directors of transactions and contracts entered into with the Company in which certain members of the Board of Directors have a direct or indirect personal interest.
- Discussing with management the transactions and contracts entered into with the Company in which certain members of the Board of Directors have a direct or indirect personal interest during the year ended 31 December 2025.

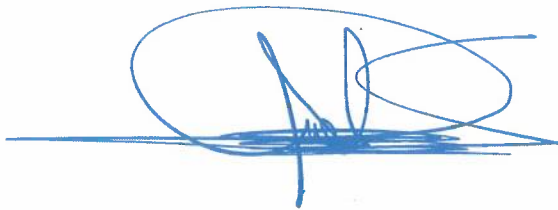
Limited Assurance Conclusion

Based on the limited assurance procedures we have performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter described above has not been properly prepared, in all material respects, in accordance with the relevant criteria.

Other Matter

The notification (Appendix A) attached has been stamped by us for identification purposes only.

For Maham Company for Professional Services



Abdulaziz Saud Al Shabeebi
Certified Public Accountant
License no (339)



23 Ramadan 1447H
12 March 2026





12 March 2026

23 Ramadan 1447

شركة صالح عبد العزيز الراشد وأولاده
Saleh Abdulaziz Al Rashed & Sons Co.

Notification submitted by the Board of Directors of Saleh Abdulaziz Al-Rashed & Sons Company

Dear Members of the General Assembly of Saleh Abdulaziz Al Rashed & Sons Company,

Dear Shareholders of Saleh Abdulaziz Al Rashed & Sons Company,

Based on the requirements of Article (71) of the Companies Law, which stipulates that a board member must inform the Board of any personal interest he has in the business and contracts carried out for the account of the Company, the Board of Directors would like to inform your esteemed General Assembly of the following:

Transactions Related to Board Member

Board Member of Saleh Abdulaziz Al Rashed & Sons Company	Company Name	Nature of Transaction	Transaction Amount (Year Ended 31 December 2025)	Balance as of 31 December 2025
Mr. Abdulaziz Saleh Abdulaziz Al Rashed	Najd Roads Contracting Company	Sales	120,943,930	41,355,465
		Purchases	35,006,067	
		Payments on Behalf	35,537,794	

لغايات التعريف فقط
شركة مهام للاستشارات المهنية

شركة صالح عبد العزيز الراشد وأولاده
Saleh Abdulaziz Al Rashed & Sons Co.

والله الموفق

أعضاء مجلس الإدارة

م	الاسم	المنصب	التوقيع
1	الاستاذ/ عبدالعزيز صالح عبدالعزيز الراشد	رئيس مجلس الإدارة	
2	الاستاذ/ صلاح خالد عبدالله التويجري	نائب رئيس مجلس الإدارة	
3	الاستاذ/ عبدالعزيز عبدالرحمن عبدالعزيز الراشد	عضو مجلس ادارة	
4	الاستاذ/ عبدالله محمد عبدالله الراشد	عضو مجلس ادارة	
5	الاستاذ/ خالد عبدالرحمن محمد موسى	عضو مجلس ادارة	
6	الاستاذ/ سعود عبدالعزيز صالح عبدالعزيز الراشد	عضو مجلس الإدارة والرئيس التنفيذي	

لغايات التعريف فقط
شركة مهام للاستشارات المهنية



٢٠ اجتماع لجنة المراجعة

رقم:

٧ مارس ٢٠٢٦

التاريخ:

رئيس لجنة المراجعة	السيد / عبد الله الراشد	الحضور ١٠٦
عضو لجنة مراجعته - مستقل	السيد / عبد العزيز عبد الرحمن الراشد	
عضو لجنة مراجعته - مستقل	السيد / سليمان بن ضافر الحسين	
عضو لجنة مراجعته - مستقل	السيد / صلاح الدين جميل المحمد	
أمين سر لجنة المراجعة - الرئيس التنفيذي للمراجعة الداخلية	السيد / محمد صلاح	
مشرف المراجعة الداخلية	السيد / محمود محمد عز	

جدول الأعمال

المدعوون من الإدارة التنفيذية	الموضوع	الوقت
لا يوجد	I. عرض واعتماد محضر الاجتماع رقم ١٩ .	٢٢:٠٠ - ٢٢:١٠
السيد / سعود الراشد (الرئيس التنفيذي) السيد / محمد عياد (الرئيس التنفيذي للمالية) السيد / أحمد الوهبي (المراجع الخارجي)	II. استعراض القوائم المالية عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٥ تمهيدا لعرضها على مجلس الادارة لاعتمادها. III. عرض خطاب الإدارة (MGT Letter) من المراجع الخارجي. (لم يتم استلامه)	٢٢:٣٠ - ٢٢:٤٠
السيد / سعود الراشد (الرئيس التنفيذي)	IV. عرض واعتماد تقرير لجنة المراجعة للجمعية العامة والمساهمين عن العام ٢٠٢٥.	٢٢:٤٥ - ٢٢:٣٠
السيد / سعود الراشد (الرئيس التنفيذي)	V. اعتماد اختيار المراجع الخارجي وأتعابه للعام ٢٠٢٦.	٢٢:٤٥ - ٢٣:٠٠
لا يوجد	VI. ما يستجد من أعمال.	-

١٠٦



٢٠ اجتماع لجنة المراجعة

رقم:

٧ مارس ٢٠٢٦

التاريخ:

رحب رئيس اللجنة بالسادة أعضاء اللجنة والسادة المدعوين ومن ثم بدأ الاجتماع...

أعمال الجلسة:

#	الموضوع	المسؤول
١.	عرض واعتماد محضر الاجتماع رقم ١٩ . تم عرض المحضر واعتماده من اللجنة.	أ. محمد صلاح
٢.	استعراض القوائم المالية عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٥ تمهيدا لعرضها على مجلس الإدارة لاعتمادها. (مرفق ١) قامت اللجنة بالاطلاع على البيانات والقوائم المالية الموحدة عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٥ وقد قامت اللجنة باستعراض أهم المؤشرات المالية والتي يتبين من خلالها تحقيق الشركة صافي ربح طبقا للقوائم المالية عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٥ ما قيمته ٩١,٥٦ مليون ريال سعودي بالمقارنة بما قيمته ٥٩,٦٨ مليون ريال سعودي عن نفس الفترة لعام ٢٠٢٤. كما بلغ معدل العائد على حقوق الملكية ٢٣,٣ % عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٥. وقد بلغت نتائج الأعمال كما ورد بالقوائم المالية الموحدة عن السنة المنتهية في ٣١ ديسمبر ٢٠٢٥ كما يلي: - بلغت الإيرادات نحو ٧٣٩,٥٢ مليون ريال سعودي. - بلغ مجمل الربح للشركة نحو ١٦٣,٩٦ مليون ريال سعودي. - بلغت المصروفات العمومية والإدارية نحو ٥٧,٥٥ مليون ريال سعودي. - كما بلغت المصروفات البيعية والتسويقية نحو ٢,١٩ مليون ريال سعودي. - وقد بلغ صافي الربح قبل الزكاة نحو ٩٥,٨٤ مليون ريال سعودي. وبعد مناقشة البيانات والمؤشرات المالية مع المراجع المُستقل ورئيس القطاع المالي وطلب الايضاحات اللازمة، تم اعتماد نتائج الأعمال وتم <u>التوصية برفعها لمجلس الإدارة للاعتماد.</u>	لجنة المراجعة
٣.	عرض خطاب الإدارة (MGT Letter) من المراجع الخارجي. لم يتم عرضه وتم توجيه الإدارة التنفيذية بمتابعه إصدار خطاب الإدارة والإفادة.	لجنة المراجعة
٤.	عرض واعتماد تقرير لجنة المراجعة للجمعية العامة والمساهمين عن العام ٢٠٢٥. (مرفق ٢)	لجنة المراجعة



توصية لجنة المراجعة باعتماد التقرير عن العام المنتهي في ٣١ ديسمبر ٢٠٢٥ وعرضه على الجمعية العامة والمساهمين ومجلس الإدارة.

اعتماد اختبار المراجع الخارجي وأتعابه للعام ٢٠٢٦ (مرفق ٣)

توصية لجنة المراجعة بتعيين شركة مهام للاستشارات المالية كمراجع حسابات الشركة وتحديد أتعابه عن الفترة بإجمالي مبلغ ٥٧٩,٠٠٠ ريال لعام ٢٠٢٦، طبقاً للجدول التالي.

الأتعاب المهنية - تتمة

فيما يلي تفاصيل أتعابنا المهنية للقيام بأعمال المراجعة للسنة المنتهية في 31 ديسمبر 2026 حسب ما هو موضح في نطاق العمل:

ريال سعودي	الشرح
	خدمات المراجعة
250,000	(1) مراجعة القوائم المالية الموحدة وغير موحدة لشركة صالح عبد العزيز الراشد وأولاده للسنة المنتهية في 31 ديسمبر 2026.
150,000	(2) أعمال الفحص المحدود للقوائم المالية الأولية الموحدة الموجزة للفترات المنتهية في 30 يونيو 2026، 30 سبتمبر 2026، و 31 مارس 2027م (50,000 ريال سعودي لكل ربع).
40,000	(3) مراجعة القوائم المالية لشركة جودة الصخور للتعدين (شركة تابعة) للسنة المنتهية في 31 ديسمبر 2026.
35,000	(4) مراجعة القوائم المالية لشركة إيه كي إم إنديستريز للتطوير والاستثمار الصناعي (شركة تابعة) للسنة المنتهية في 31 ديسمبر 2026.
15,000	(5) مراجعة القوائم المالية لشركة الرجال الحمراء للتعدين (شركة تابعة) للسنة المنتهية في 31 ديسمبر 2026.
15,000	(6) مراجعة القوائم المالية لشركة درة المينابي للتعدين (شركة تابعة) للسنة المنتهية في 31 ديسمبر 2026.
15,000	(7) مراجعة القوائم المالية لشركة الدرع الوطني للتعدين (شركة تابعة) للسنة المنتهية في 31 ديسمبر 2026.
	الخدمات الأخرى
20,000	(8) أتعاب مراجعة احتساب الزكاة لشركة صالح عبد العزيز الراشد وأولاده وتقديم الإقرار الزكوي للسنة المنتهية في 31 ديسمبر 2026.
9,000	(9) أتعاب مراجعة احتساب الزكاة لشركة جودة الصخور وتقديم الإقرار الزكوي للسنة المنتهية في 31 ديسمبر 2026.
9,000	(10) أتعاب مراجعة احتساب الزكاة لشركة إيه كي إم إنديستريز للتطوير والاستثمار الصناعي وتقديم الإقرار الزكوي للسنة المنتهية في 31 ديسمبر 2026.
7,000	(11) أتعاب مراجعة احتساب الزكاة لشركة الرجال الحمراء للتعدين وتقديم الإقرار الزكوي للسنة المنتهية في 31 ديسمبر 2026.
7,000	(12) أتعاب مراجعة احتساب الزكاة لشركة درة المينابي للتعدين وتقديم الإقرار الزكوي للسنة المنتهية في 31 ديسمبر 2026.
7,000	(13) أتعاب مراجعة احتساب الزكاة لشركة الدرع الوطني للتعدين وتقديم الإقرار الزكوي للسنة المنتهية في 31 ديسمبر 2026.

الإجمالي ٥٧٩,٠٠٠

مع التوجيه لإدارة المالية بالتنسيق مع إدارة المراجعة الداخلية وإشراكها في مراسلات عروض أسعار مراجعته القوائم المالية للعام ٢٠٢٧.

ما يستجد من أعمال.

اختتم السيد رئيس لجنة المراجعة أعمالها بتوجيه الشكر للسادة الأعضاء ومشاركتهم الفعالة بالاجتماع.

وتفضلوا بقبول فائق التقدير والاحترام،

مقدمه...

رئيس لجنة المراجعة

عبد الله الراشد



شركة صالح عبد العزيز الراشد وأولاده
Saleh Abdulaziz Al Rashed & Sons Co.

REMUNERATION POLICY	سياسة المكافآت
Saleh Abdulaziz Al Rashed & Sons Company	شركة صالح عبدالعزيز الراشد وأولاده
This Policy was adopted by a resolution of the General Assembly of Saleh Abdulaziz Al Rashed & Sons Company on 05/05/1447H(corresponding to (27/10/2025G).	تم اعتماد هذه السياسة بقرار الجمعية العامة لشركة صالح عبدالعزيز الراشد وأولاده، بتاريخ 1447/05/05 هـ (الموافق 2025/10/27 م).
Signature of the Chairman of the General Assembly	توقيع رئيس الجمعية 
Company's Seal	ختم الشركة 

طريق الخرج القديم - كيلو 6 - ص.ب. 4293 الرياض 11491 - المملكة العربية السعودية

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رقم السجل التجاري: ١٠١٠٠٠٨٤١٧ - رقم ضريبة القيمة المضافة: 301297773700003 - VAT Registration No. 1010008417 - Commercial Registration No:



شركة صالح عبد العزيز الراشد وأولاده
Saleh Abdulaziz Al Rashed & Sons Co.

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Saleh Abdulaziz Al Rashed & Sons Co.

Remuneration Policy Saleh Abdulaziz Al Rashed & Sons Company	سياسة المكافآت شركة صالح عبد العزيز الراشد وأولاده
Part One: Introductory Provisions	الجزء الأول: أحكام تمهيدية
1. Purpose	1- الغرض
1.1. The purpose of this Remuneration Policy (this "Policy") is to regulate the remuneration of:	1-1 يتمثل الغرض من سياسة المكافآت هذه ("السياسة") في تنظيم مكافآت:
(a) the Directors of Saleh Abdulaziz Al Rashed & Sons Company (the "Company");	(أ) أعضاء مجلس إدارة شركة صالح عبد العزيز الراشد وأولاده ("الشركة").
(b) the members of the Committees; and	(ب) أعضاء اللجان.
(c) the Senior Executives.	(ج) كبار التنفيذيين.
1.2. This Policy is intended to implement and supplement the relevant provisions of the Bylaws. In case of conflict between this Policy and the Bylaws, the Bylaws shall prevail.	2-1 تهدف هذه السياسة إلى تطبيق واستكمال الأحكام ذات الصلة المنصوص عليها في نظام الشركة الأساس. وفي حالة وجود تعارض بين هذه السياسة والنظام الأساس، يتم العمل بالنظام الأساس.
1.3. The provisions of this Policy are mandatory. The Board shall oversee the implementation of the measures required to ensure the Company's compliance with this Policy.	3-1 تعد أحكام هذه السياسة إلزامية، ويتولى مجلس الإدارة التحقق من تنفيذ الإجراءات اللازمة لضمان التزام الشركة بأحكام هذه السياسة.
2. Definitions and Abbreviations	2- التعريفات والمصطلحات
2.1. The terms and expressions used in this Policy shall have the meanings assigned to them in the Company's Corporate Governance Manual, unless otherwise required by the context.	1-2 يكون للمصطلحات والعبارات المستخدمة في هذه السياسة المعاني المحددة لها في لائحة الحوكمة الداخلية للشركة ما لم يقتض السياق خلاف ذلك.
Part Two: Policy Objectives and Principles	الجزء الثاني: أهداف ومبادئ السياسة
1. Policy Objectives and Principles	1- أهداف ومبادئ السياسة
1.1. The remuneration of Directors, Committee members, and Senior Executives shall be determined with the view of achieving the following objectives:	1-1 تُحدد مكافآت أعضاء مجلس الإدارة وأعضاء اللجان وكبار التنفيذيين بما يحقق الأهداف التالية:
(a) enabling the Company to maintain the Directors, Committee members and Senior Executives with the appropriate level of experience and qualifications;	(أ) تمكين الشركة من المحافظة على أعضاء مجلس الإدارة وأعضاء اللجان وكبار التنفيذيين الذين يتمتعون بالمستوى اللازم من الخبرة والمؤهلات.
(b) achieving the long-term success and development of the Company to meet the interests of its Shareholders, while attracting, retaining, and motivating the talent that the Company needs to achieve its business goals; and	(ب) إنجاح الشركة وتنميتها على المدى الطويل لتحقيق مصالح مساهميها مع استقطاب المواهب التي تحتاجها الشركة لتحقيق أهدافها التجارية فضلاً عن استبقاء تلك المواهب وتحفيزها.
(c) supporting the Company in adapting to the competitive pressures of the sectors in which it operates.	(ج) دعم الشركة في عملية التكيف مع الضغوط التنافسية للقطاعات التي تزاوّل فيها الشركة نشاطها.
1.2. The remuneration of Directors, Committee members and Senior Executives shall be determined based on the following principles:	2-1 تُحدد مكافآت أعضاء مجلس الإدارة وأعضاء اللجان وكبار التنفيذيين وفق المبادئ التالية:
(a) the remuneration shall be consistent with the Company's objectives and strategy, and the nature and size of risks associated with the Company;	(أ) يجب أن تكون المكافآت متوافقة ومنسجمة مع أهداف الشركة وأستراتيجيتها، وحجم وطبيعة ودرجة المخاطر بالشركة.





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(b) the position, duties, responsibilities, educational qualifications, experience, skills, efforts, scope of work and performance shall be taken into consideration when determining the remuneration of Directors, Committee members and Senior Executives;	(ب) يجب أن يؤخذ بعين الاعتبار عند تحديد مكافأة أعضاء مجلس الإدارة وأعضاء اللجان وكبار التنفيذيين المستوى الوظيفي والمهام والمسؤوليات المنوطة بشاغلها والمؤهلات العلمية والخبرات العملية والمهارات والجهود ونطاق العمل ومستوى الأداء.
(c) the sectors in which the Company operates, the size of the Company, the Company's risk profile, and (to the extent appropriate) the remuneration practices of other comparable companies shall be taken into consideration when determining the remuneration of Directors, Committee members and Senior Executives;	(ج) يجب أخذ القطاعات التي تزاوَل فيها الشركة نشاطها وحجم الشركة ودرجة المخاطر المعرضة لها - وبالقدر المناسب - ممارسات الشركات الأخرى المشابهة المتعلقة بالمكافآت بعين الاعتبار عند تحديد مكافآت أعضاء مجلس الإدارة وأعضاء اللجان وكبار التنفيذيين.
(d) the remuneration shall be fair, proportionate, and reasonably sufficient to attract, retain and motivate the Directors, Committee members and Senior Executives with the appropriate level of experience and qualifications; and	(د) يجب أن تكون المكافآت عادلة ومتناسبة وكافية بشكل معقول لاستقطاب أعضاء مجلس الإدارة وأعضاء اللجان وكبار التنفيذيين الذين يتمتعون بالمستوى اللازم من الخبرة والمؤهلات، والمحافظة عليهم وتحفيزهم.
(e) the remuneration must be based on the recommendation of the Nomination and Remuneration Committee.	(هـ) أن تكون المكافآت مبنية على توصية لجنة الترشيحات والمكافآت.
Part Three: Remuneration of Directors	الجزء الثالث: مكافآت أعضاء مجلس الإدارة
1. Rules for Determining Remuneration	1- قواعد تحديد المكافآت
1.1. The Nomination and Remuneration Committee recommends the remuneration of all Board members to the Directors for approval on an annual basis. The recommendations of the Nomination and Remuneration Committee shall be in compliance with the Applicable Law and this Policy.	1-1 تقدم لجنة الترشيحات والمكافآت إلى مجلس الإدارة توصياتها بشأن المكافآت المقدمة لجميع أعضاء مجلس الإدارة للموافقة عليها بصفة سنوية. ويجب أن تتوافق توصيات لجنة الترشيحات والمكافآت ومجلس الإدارة مع الأنظمة السارية (بما في ذلك هذه السياسة).
1.2. The remuneration of Directors may be in the form of fixed amount in cash, in kind benefits, attendance allowances, a percentage of the Company's annual net profits or a combination of any of the foregoing.	2-1 يجوز أن تكون مكافآت أعضاء مجلس الإدارة مبلغاً معيناً أو مزايا عينية أو بدل حضور عن الجلسات أو نسبة معينة من صافي أرباح الشركة السنوية، ويجوز الجمع بين اثنتين أو أكثر من هذه المزايا.
1.3. The report submitted by the Board to the Ordinary General Assembly at its annual meeting shall include a detailed account of all the amounts Board members received or were entitled to receive during the financial year in the form of remuneration, meeting allowances, expense allowances, and other benefits. The report shall also include an account of the amounts received by Board members in their capacity as employees or Executives, or in exchange for technical, administrative, or consulting services as well as an account of the number of Board meetings and the number of meetings attended by each member.	3-1 يجب أن يشمل تقرير المجلس إلى الجمعية العامة العادية في اجتماعها السنوي على بيان شامل لكل ما حصل عليه أو استحق الحصول عليه كل عضو من أعضاء المجلس خلال السنة المالية من مكافآت وبدل حضور الجلسات وبدل مصروفات وغير ذلك من المزايا. وأن يشمل كذلك على بيان ما قبضه أعضاء المجلس بوصفهم عاملين أو إداريين أو ما قبضوه نظير أعمال فنية أو إدارية أو استشارات، وأن يشمل أيضاً على بيان بعدد جلسات المجلس وعدد الجلسات التي حضرها كل عضو.
1.4. Board members shall not vote on the agenda item relating to the remuneration of Board members at the General Assembly's meeting.	4-1 لا يجوز لأعضاء مجلس الإدارة التصويت على بند مكافأة أعضاء مجلس الإدارة في اجتماع الجمعية العامة.
1.5. The remuneration of independent Directors shall not be in the form of a percentage of the Company's profits and shall not be, directly or indirectly, based on the profitability of the Company.	5-1 يجب ألا تكون مكافآت أعضاء مجلس الإدارة المستقلين نسبة من الأرباح التي تحققها الشركة أو أن تكون مبنية بشكل مباشر أو غير مباشر على ربحية الشركة.





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1.6. The remuneration of Directors may vary based on the experience, competencies, duties, independence and attendance record of each Director, as well as other relevant considerations.	6-1 يجوز أن تكون مكافآت أعضاء مجلس الإدارة متفاوتة المقدار بحيث تعكس مدى خبرة العضو واختصاصاته والمهام المنوطة به واستقلاله وعدد الجلسات التي يحضرها وغيرها من الاعتبارات.
1.7. If it is evidenced to the Audit Committee or the Capital Market Authority that the remuneration paid to any Board member was based on false or misleading information presented to the General Assembly or included in the annual Board report, the Board member shall return such remuneration to the Company, and the Company may request such Board member to return such remuneration.	7-1 إذا تبين للجنة المراجعة أو هيئة السوق المالية أن المكافآت التي صرفت لأي من أعضاء مجلس الإدارة مبنية على معلومات غير صحيحة أو مضللة، يجب على عضو المجلس ردها إلى الشركة، ولها مطالبته بردها.
1.8. Remuneration and allowances of the Board and committee members are as follows: <ul style="list-style-type: none">Board members (excluding the Chairman): An annual remuneration of SAR 200,000 for each member, and a meeting attendance allowance of SAR 5,000 per meeting.Chairman of the Board: An annual remuneration of SAR 350,000 and a meeting attendance allowance of SAR 5,000 per meeting.Board Secretary: An annual remuneration of SAR 25,000 and a meeting attendance allowance of SAR 2,000 per meeting.Committee members from within the Board: No annual remuneration, and a meeting attendance allowance of SAR 5,000 per meeting.Committee members from outside the Board: No annual remuneration, and a meeting attendance allowance of SAR 7,000 per meeting.Committee secretary or coordinator: No annual remuneration, and a meeting attendance allowance of SAR 2,000 per meeting.	8-1 مكافآت وبدلات أعضاء مجلس الإدارة واللجان على النحو الآتي: <ul style="list-style-type: none">أعضاء مجلس الإدارة (باستثناء رئيس المجلس): مكافأة سنوية مقدارها (200,000) ريال سعودي لكل عضو، وبدل حضور جلسة قدره (5,000) ريال سعودي لكل جلسة.رئيس مجلس الإدارة: مكافأة سنوية مقدارها (350,000) ريال سعودي، وبدل حضور جلسة قدره (5,000) ريال سعودي لكل جلسة.أمين سر مجلس الإدارة: مكافأة سنوية مقدارها (25,000) ريال سعودي، وبدل حضور جلسة قدره (2,000) ريال سعودي لكل جلسة.أعضاء اللجان من داخل المجلس: لا توجد مكافأة سنوية، وبدل حضور جلسة قدره (5,000) ريال سعودي لكل جلسة.أعضاء اللجان من خارج المجلس: لا توجد مكافأة سنوية، وبدل حضور جلسة قدره (7,000) ريال سعودي لكل جلسة.سكرتير أو منسق اللجنة: لا توجد مكافأة سنوية، وبدل حضور جلسة قدره (2,000) ريال سعودي لكل جلسة.
2. Additional Remuneration	2- المكافآت الإضافية
2.1. The Directors serving as Senior Executives may receive remuneration in addition to their remuneration as Directors. Such additional remuneration (if any) shall be determined in accordance with Part 5 of this Policy.	1-2 يجوز لأعضاء مجلس الإدارة الحصول على مكافأة إضافية مقابل مناصبهم ككبار التنفيذيين غير المكافآت التي يستحقونها باعتبارهم أعضاء في مجلس الإدارة. وتحدد تلك المكافأة الإضافية (إن وجدت) وفق الجزء 5 من هذه السياسة.
2.2. If the Secretary of the Board is also a Director, he/she may receive remuneration in addition to his remuneration as a Director. Such additional remuneration (if any) shall be determined by the Board based on the recommendation of the Nomination and	2-2 إذا كان أمين مجلس الإدارة عضواً في المجلس، يجوز له الحصول على مكافأة إضافية غير المكافآت التي يستحقها باعتباره عضواً في مجلس الإدارة. ويحدد مجلس الإدارة تلك المكافأة الإضافية (إن وجدت) بصفة سنوية بناءً على توصية لجنة الترشيحات والمكافآت ويكون بدل حضور أمين سر مجلس الإدارة



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Remuneration Committee on an annual basis. The attendance allowance for the Secretary of the Board of Directors and the General Assembly shall be SAR 2,000 per session. This allowance also applies to all secretaries and administrative staff of the committees formed by the Board of Directors.	والجمعية العمومية 2,000 ريال سعودي عن كل جلسة، وينطبق هذا البند على جميع أمناء السر وسكرتارية اللجان المنبثقة عن مجلس الإدارة.
3. Restricted Benefits	3- المزايا المقيدة
3.1. The Company may not grant loans of any kind to any of its Directors, or guarantee any loan contracted by any of its Shareholders or Directors with a third party. This restriction does not apply to loans and guarantees granted by the Company pursuant to an employee incentive program approved in compliance with the Bylaws or by a resolution of the Ordinary General Assembly.	1-3 لا يجوز للشركة أن تقدم قرضاً من أي نوع إلى أي من أعضاء مجلس إدارتها، أو أن تضمن أي قرض يعقده أي منهم مع الغير. ويستثنى من ذلك، القروض والضمانات التي تمنحها الشركة وفق برامج تحفيز العاملين فيها التي تمت الموافقة عليها وفق أحكام النظام الأساس أو بقرار من الجمعية العامة العادية.
4. Remuneration upon Termination	4- التعويض عند الإنهاء
4.1. In the event that the Board membership of any Director is terminated due to gross misconduct, material breach of the terms of appointment, act of fraud or dishonesty, or willful neglect of duties, such Director shall receive no remuneration in respect of the period between the beginning of the fiscal year in which the termination took place and the termination date.	1-4 في حالة إنهاء عضوية عضو مجلس الإدارة بسبب سوء سلوك جسيم، أو إخلال جوهري لأحكام التعيين أو أي تصرف ينطوي على احتيال أو عدم أمانة أو إهمال متعمد للمسؤوليات، فلا يستحق هذا العضو أي مكافآت عن الفترة الواقعة بين بداية السنة المالية التي أنهيت فيها العضوية وتاريخ الإنهاء.
4.2. In the event that the Board membership of any Director is terminated due to his/her failure to attend three (3) consecutive meetings or five (5) non-consecutive meetings of the Board without a legitimate excuse, such Director shall receive no payment in respect of the period between the last meeting he/she attended and the termination date.	2-4 في حالة إنهاء عضوية عضو مجلس الإدارة بسبب عدم حضوره ثلاثة اجتماعات متتالية أو خمسة اجتماعات متفرقة للمجلس دون عذر مشروع، فلا يستحق هذا العضو أي مكافآت عن الفترة التي تلي آخر اجتماع حضره.
4.3. In the event that the Board membership of any Director is terminated for any other reason, such Director shall be paid a pro-rated amount in respect of the period between the beginning of the fiscal year in which the termination took place and the termination date.	3-4 في حالة إنهاء عضوية عضو مجلس الإدارة لأي سبب آخر، يكون عضو مجلس الإدارة مستحقاً لمكافأة تتناسب مع الفترة الواقعة بين بداية السنة المالية التي أنهيت فيها العضوية وتاريخ الإنهاء.
Part Four: Remuneration of Committee Members	الجزء الرابع: مكافآت أعضاء اللجان
1. Rules for Determining Remuneration	1- قواعد تحديد المكافآت
1.1. Members of the Committees shall be remunerated in accordance with the charter of the relevant Committee.	1-1 يتم مكافأة أعضاء اللجان وفقاً للائحة عمل اللجنة المعنية.
1.2. Notwithstanding Paragraph 1.1 of Part 4 above, the Nomination and Remuneration Committee shall review and recommend to the Board the remuneration of the members of the Committees.	2-1 مع مراعاة الفقرة (1-1) من الجزء 4 أعلاه، تراجع لجنة الترشيحات والمكافآت مكافآت أعضاء اللجان وتقدم توصياتها بشأنها لمجلس الإدارة.





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Part Five: Remuneration of Senior Executives	الجزء الخامس: مكافآت كبار التنفيذيين
1. Rules for Determining Remuneration	1- قواعد تحديد المكافآت
1.1. The remuneration of all Senior Executives shall be recommended by the Nomination and Remuneration Committee and determined by the Board in accordance with the relevant employment contracts, internal policies and compensation plans.	1-1 يحدد مجلس الإدارة - بناءً على توصيات لجنة الترشيحات والمكافآت - مكافآت جميع كبار التنفيذيين وفقاً لعقود العمل والسياسات وخطط المكافآت والتعويضات الداخلية ذات الصلة.
1.2. The Nomination and Remuneration Committee shall review and approve employment contracts with Senior Executives, including contracts in connection with new appointments. It shall also review and approve any contract with an employee earning compensation equivalent to that of Senior Executives.	2-1 تقوم لجنة الترشيحات والمكافآت بمراجعة واعتماد عقود العمل مع كبار التنفيذيين، بما في ذلك العقود المزمع إبرامها مع المعيّنين حديثاً. كما يجب عليها مراجعة واعتماد أي عقد يبرم مع موظف مقابل أجر أو مكافأة تعادل أجور كبار التنفيذيين.
2. Benefits and Incentive Plans	2- المزايا والخطط التحفيزية
2.1. Senior Executives shall be entitled to certain benefits provided by the Company. Notwithstanding pensions, benefits primarily consist of medical services, access to the Company's recreational facilities, housing-related allowances (or equivalent), and transportation-related allowances (or equivalent). The nature and levels of benefits for Senior Executives shall be periodically reviewed by the Nomination and Remuneration Committee and approved by the Board.	1-2 يستحق كبار التنفيذيين بعض المزايا التي تقدمها الشركة. وإلى جانب المعاشات التقاعدية، تتمثل المزايا بشكل رئيسي في الخدمات الطبية، واستخدام المرافق الترفيهية للشركة، والعلاوات المتصلة بالإسكان (أو ما يعادلها)، والبدلات المتصلة بالنقل (أو ما يعادلها). وتخضع طبيعة ومستويات المزايا المقدمة لكبار التنفيذيين للمراجعة الدورية من قبل لجنة الترشيحات والمكافآت، كما تخضع كذلك لموافقة مجلس الإدارة.
2.2. The Company may offer Senior Executives variable compensation in line with market practice and subject to the fulfilment of pre-defined short or long-term performance indicators. Such variable compensation plans shall be subject to the recommendation of the Nomination and Remuneration Committee and the approval of the Board.	2-2 يجوز للشركة أن تقدم مكافآت متغيرة لكبار التنفيذيين تحدد وفق معطيات السوق وتخضع لتحقيق أهداف محددة مسبقاً تتعلق بالأداء سواء كانت قصيرة الأجل أو طويلة الأجل. وتخضع خطط المكافآت المتغيرة لتوصية لجنة الترشيحات والمكافآت، كما أنها تخضع لموافقة مجلس الإدارة.
2.3. The Company may offer Senior Executives and other employees opportunities for share ownership through an employee share plan or similar programs. Such plans and programs shall be subject to the recommendation of the Nomination and Remuneration Committee and the approval of the Board and the General Assembly and shall be in accordance with the Applicable Law.	3-2 يجوز للشركة أن تقدم لكبار التنفيذيين وغيرهم من الموظفين فرص ملكية للأسهم من خلال خطة ملكية الموظفين للأسهم أو برامج مماثلة. وتخضع هذه الخطة والبرامج لتوصية لجنة الترشيحات والمكافآت كما أنها تخضع لموافقة مجلس الإدارة والجمعية العامة وتكون وفقاً للأنظمة السارية.
Part Six: Closing Provisions	الجزء السادس: أحكام ختامية
1. Entry into Force and Review	1- النفاذ والمراجعة
1.1. This Policy shall be adopted by resolution of the General Assembly, following a recommendation by the Board (which shall be based on the recommendation of the Nomination and Remuneration Committee), and shall enter into effect from the date on which it is approved by the General Assembly.	1-1 تعتمد هذه السياسة بموجب قرار من الجمعية العامة، بناءً على توصية من مجلس الإدارة (حيث تكون تلك التوصية مبنية على توصية لجنة المكافآت والترشيحات)، وتكون نافذة من تاريخ اعتمادها من قبل الجمعية العامة.
1.2. The Nomination and Remuneration Committee shall oversee the implementation of this Policy and shall periodically review its provisions and recommend any amendments thereto to the Board.	2-1 تشرف لجنة الترشيحات والمكافآت على تنفيذ هذه السياسة وتراجع أحكامها بصفة دورية وتقدم توصياتها بشأن أي تعديلات تتعلق بها إلى مجلس الإدارة.
1.3. Any amendments to this Policy shall be adopted in the same manner in which this Policy was adopted.	3-1 يتم اعتماد أي تعديلات على هذه السياسة بالطريقة ذاتها التي اعتمدت بها هذه السياسة.



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2. Disclosure	-2 الإفصاح
2.1. The Board shall comply with the relevant disclosure obligations and requirements under the Disclosure Policy and the Applicable Law in respect of this Policy. Whereas provisions and requirements in connection with disclosure, notification, transparency and reporting in relation to listed companies shall be applicable to the Company from the date of listing of the Shares on the Exchange, in accordance with the Applicable Law.	1-2 يلتزم مجلس الإدارة فيما يتعلق بهذه السياسة بمتطلبات والتزامات الإفصاح ذات الصلة بموجب سياسة الإفصاح والأنظمة السارية. علمًا بأن الأحكام والمتطلبات المتعلقة بالإفصاح والإشعار والشفافية والإبلاغ السارية على الشركات المدرجة تنطبق على الشركة اعتبارًا من تاريخ إدراج الأسهم في السوق، وفقًا للأنظمة السارية.

