

Agenda

جدول الأعمال

Ordinary General Assembly Meeting (1st Meeting)
Marketing Home Group for Trading
Joint Stock Company - Listed

اجتماع الجمعية العامة العادية (الاجتماع الأول)
مجموعة منزل التسويق للتجارة
شركة مساهمة - مدرجة

Date of Meeting	27/11/1447 (H) corresponding to 14 May, 2026 (G)	تاريخ الانعقاد	1447/11/27هـ الموافق 14 مايو 2026م
Time of Meeting	07:00 PM	وقت الاجتماع	الساعة السابعة مساءً
Meeting Items		بنود الاجتماع	
First	Review the Board of Directors' Report for the fiscal year ended 31 December 2025 and discuss it.	أولاً	الاطلاع على تقرير مجلس الإدارة للسنة المالية المنتهية في 31 ديسمبر 2025 م ومناقشته.
Second	Vote on the Company's External Auditor's Report for the fiscal year ended 31 December 2025, after discussing it.	ثانياً	التصويت على تقرير مراجع حسابات الشركة عن السنة المالية المنتهية في 31 ديسمبر 2025م بعد مناقشته.
Third	Review the Financial Statements for the fiscal year ended 31 December 2025 and discuss them.	ثالثاً	الاطلاع على القوائم المالية عن السنة المالية المنتهية في 31 ديسمبر 2025م ومناقشتها.
Fourth	Vote on discharging the members of the Board of Directors from liability for the fiscal year ended 31 December 2025.	رابعاً	التصويت على إبراء ذمة أعضاء مجلس الإدارة عن العام المالي المنتهي في 2025/12/31م.
Fifth	Vote on delegating the Board of Directors to distribute interim dividends on a semi-annual or quarterly basis for the fiscal year ending 31 December 2026.	خامساً	التصويت على تفويض مجلس الإدارة بتوزيع أرباح مرحلية بشكل نصف/ ربع سنوي عن السنة المالية المنتهية في 2026/12/31م.
Sixth	Vote on delegating the Board of Directors with the powers of the Ordinary General Assembly with respect to the authorization stated in Paragraph (1) of Article (27) of the Companies Law, for a period of one year from the date of the General Assembly's approval or until the end of the term of the delegated Board of Directors, whichever comes first, in accordance with the conditions set out in the Implementing Regulations of the Companies Law for Listed Joint Stock Companies.	سادساً	التصويت على تفويض مجلس الإدارة بصلاحيات الجمعية العامة العادية بالترخيص الوارد في الفقرة (1) من المادة السابعة والعشرين من نظام الشركات، وذلك لمدة سنة من تاريخ موافقة الجمعية العامة أو حتى نهاية دورة مجلس الإدارة المفوض أيهما أسبق، وفقاً للشروط الواردة في اللائحة التنفيذية لنظام الشركات الخاصة بشركات المساهمة المدرجة.
Seventh	Vote on appointing the Company's External Auditor from among the nominees based on the recommendation of the Audit Committee, to examine, review and audit the financial statements for the second and third quarters and the annual financial statements for the fiscal year ending 31 December 2026, and the first quarter of the fiscal year ending 31 December 2027, and to determine the auditor's fees. (Attached).	سابعاً	التصويت على تعيين مراجع حسابات الشركة من بين المرشحين بناءً على توصية لجنة المراجعة؛ وذلك لفحص ومراجعة وتدقيق القوائم المالية للربع الثاني والثالث والسنوي من السنة المالية المنتهية في 31 ديسمبر 2026م، والربع الأول من السنة المالية المنتهية في 31 ديسمبر 2027م، وتحديد أتعابه. (مرفق).
Eighth	Voting on the transactions and contracts concluded during the fiscal year ended 31 December 2025 between the Company and Eng. Musaad bin Abdulrahman Al Gafari in his personal capacity, in which Eng. Musaad bin Abdulrahman Al Gafari, a member of the Board of Directors and the Chief Executive Officer – Managing Director, has a direct interest . These transactions represent withdrawals from the Company for the benefit of the Managing Director , amounting to SAR 2,446,357 (attached).	ثامناً	التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في 31 ديسمبر 2025م، بين الشركة والمهندس مساعد بن عبد الرحمن القفاري بصفته الشخصية والتي لعرض مجلس الإدارة المهندس مساعد بن عبد الرحمن القفاري الرئيس التنفيذي - العضو المنتدب مصلحة مباشرة فيها وهي عبارة عن مسحوبات من الشركة لصالح العضو المنتدب والبالغة قيمتها 2,446,357 ريال سعودي (مرفق).
Ninth	Voting on the transactions and contracts concluded during the fiscal year ended 31 December 2025 between the Company and Eng. Musaad bin Abdulrahman Al Gafari in his personal capacity, in which Eng. Musaad bin Abdulrahman Al Gafari, a member of the Board of Directors and the Chief Executive Officer – Managing Director, has a direct interest . These transactions represent sales of products from the Company to the Managing Director , conducted in accordance with prevailing commercial terms and without any preferential conditions, with a total value of SAR 54,746 (attached).	تاسعاً	التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في 31 ديسمبر 2025م، بين الشركة والمهندس مساعد بن عبد الرحمن القفاري بصفته الشخصية والتي لعرض مجلس الإدارة المهندس مساعد بن عبد الرحمن القفاري الرئيس التنفيذي - العضو المنتدب مصلحة مباشرة فيها وهي عبارة عن مبيعات منتجات من الشركة لصالح العضو المنتدب وفقاً للشروط التجارية السائدة دون أي شروط تفضيلية والبالغة قيمتها 54,746 ريال سعودي (مرفق).
Tenth	Voting on the transactions and contracts concluded during the fiscal year ended 31 December 2025 between the Company and Musaad Al Gafari Engineering Consultancy Office, in which Eng. Musaad bin Abdulrahman Al Gafari, a member of the Board of Directors and the Chief Executive Officer – Managing Director, has a direct interest . These transactions represent expenses paid on behalf , conducted in accordance with prevailing commercial terms and without any preferential conditions, with a total value of SAR 82,320 (attached).	عاشراً	التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في 31 ديسمبر 2025م، بين الشركة ومكتب مساعد القفاري للاستشارات الهندسية والتي لعرض مجلس الإدارة المهندس مساعد بن عبد الرحمن القفاري الرئيس التنفيذي - العضو المنتدب مصلحة مباشرة فيها وهي عبارة عن مصاريف بالإنابة وفقاً للشروط التجارية السائدة دون أي شروط تفضيلية والبالغة قيمتها (82,320) ريال سعودي (مرفق).

Date: 14 March 2026

Audit Committee Report

Marketing Home Group for Trading Company

For the Financial Year Ended 31 December 2025

Dear Esteemed Shareholders of Marketing Home Group for Trading,
Assalamu Alaikum Warahmatullahi Wabarakatuh,

Audit Committee Composition for the Year 2026:

No.	Name	Role
1	Mr. Ibrahim bin Abdulhamid Al-Rayes	Chairman
2	Mr. Mohammed bin Hisham Al-Zamil	Member
3	Mr. Faisal bin Saleh Aba Al-Khail	Member

Committee Meetings During 2025:

The Audit Committee convened twice during 2025 as follows:

Member	Role	16/09/2025	23/10/2025
Ibrahim bin Abdulhamid Al-Rayes	Chairman	✓	✓
Mohammed bin Hisham Al-Zamil	Member	✓	✓
Faisal bin Saleh Aba Al-Khail	Member	✓	✓

The Audit Committee is responsible for overseeing the Company's operations and verifying the integrity and soundness of financial reports, statements, and internal control systems. The Committee has carried out its duties as stipulated in the regulations as follows:

A. Financial Reports

- The preliminary and annual consolidated financial statements of the Company were reviewed prior to their submission to the Board of Directors, and an opinion and recommendation were provided to ensure their integrity, fairness, and transparency.
- A technical opinion was provided, at the request of the Board of Directors, as to whether the Board of Directors' report and the Company's consolidated financial statements were fairly presented, containing information that enables shareholders and investors to assess the Company's financial position, performance, business model, and strategy.
- Any significant or unusual matters within the financial reports were examined. No significant or unusual matters were identified by the Committee.
- All matters raised by the Company's CFO, the compliance officer, or the external auditor were carefully investigated. No matters requiring attention were identified.
- Accounting estimates relating to material matters contained in the financial reports were verified.

B. Internal Audit

1. The internal control, financial control, and risk management systems within the Company were reviewed and examined.
2. Internal audit reports were reviewed and the points contained therein were followed up.
3. Supervision and oversight were conducted over the performance and activities of the internal audit department to verify the availability of the necessary resources and their effectiveness in performing the assigned duties.

C. External Auditor

1. A recommendation was made to the Board of Directors regarding the nomination, dismissal, and determination of fees of the external auditor, and his performance was evaluated after verifying his independence and reviewing the scope of his work and contract terms. The Committee recommended the nomination of the following firms to audit the Company's accounts for the year 2026:

	Firm	Proposed Fee (excl. VAT)
(a)	Maham Financial Consultants Company	SAR 428,000
(b)	Crow International for Professional Consultancy	SAR 490,000
(c)	Al-Zuman, Al-Fahd and Al-Hajjaj for Professional Consultancy	SAR 495,000
(d)	Professional Advisors – Forvis Mazars International Group	SAR 575,000

Following its review of all proposals from financial and technical perspectives, the Audit Committee concluded that the current auditor, Maham Financial Consultants Company, presented the most suitable offer. Accordingly, the Committee recommended to the Board of Directors the renewal of the engagement with Maham Financial Consultants Company as auditor, to examine, review, and audit the financial statements for the second, third, and annual quarters of financial year 2026 and the first quarter of financial year 2027, with fees determined per the submitted proposals.

The independence, objectivity, and fairness of the external auditor have been verified, as has the effectiveness of the audit work, taking into account the applicable rules and standards.

2. The external auditor's audit plan and work were reviewed. It was verified that he did not provide any technical or administrative services outside the scope of audit work. This was carried out through two periodic meetings during the year, concurrent with the review of the preliminary financial statements for 2025.
3. Enquiries raised by the Company's external auditor were responded to.
4. The external auditor's report and his observations on the financial statements were reviewed and follow-up actions were monitored.

D. Compliance Assurance

1. The findings of regulatory authority reports were reviewed, and it was verified that the Company has taken the necessary measures in response.
2. The Company's compliance with applicable regulations, bylaws, policies, and instructions was verified.

4. Proposed contracts and transactions to be entered into by the Company with related parties were reviewed, and the Committee's views were submitted to the Board of Directors. No matters were identified requiring submission to the Board.
5. The Committee submits to the Board any matters it deems require action, together with its recommendations on the measures to be taken.

Audit Committee's Opinion on Internal Control Systems

In light of the internal audit reports issued during 2025, and discussions held with the external auditor and Company management, the Committee did not identify any material matters with significant impact requiring disclosure. The Board of Directors has adopted all of the Committee's recommendations and there is no conflict with the Board's resolutions. The independence of the external auditor has been verified, as have the effectiveness of audit operations and the adequacy of internal control, financial systems, and risk management. It should be noted that no internal control system, regardless of the soundness of its design and effectiveness of its implementation, can provide absolute assurance.

May Allah grant you success,

On behalf of the Audit Committee

Chairman of the Audit Committee

Mr. Ibrahim bin Abdulhamid Al-Rayes



Limited Assurance Report to the Shareholders of Marketing Home Group for Trading 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 Marketing Home Group for Trading 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 14 Shawwal 1447H (corresponding to 2 April 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 notice submitted by the Company’s Board of Directors to the Ordinary General Assembly (Appendix A) dated 14 Shawwal 1447H (corresponding to 2 April 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 Marketing Home Group for Trading 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 Marketing Home Group for Trading 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 14 Shawwal 1447H (corresponding to 2 April 2026).



**Limited Assurance Report
to the Shareholders of Marketing Home Group for Trading 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)

14 Shawwal 1447 H

2 April 2026



14 Shawwal 1447 AH
02 April 2026

Notification Submitted by the Board of Directors of Marketing Home Group Company

The Honorable Members of the General Assembly of Marketing Home Group Company

Respected,

The Honorable Shareholders of Marketing Home Group Company

Respected,

Peace, mercy and blessings of Allah be upon you,

Pursuant to the requirements of Article (71) of Companies Law, which requires a member of the Board of Directors to notify the Board of any personal interest they may have in the business and contracts conducted on behalf of the Company, the Board of Directors wishes to notify your esteemed assembly of the following:




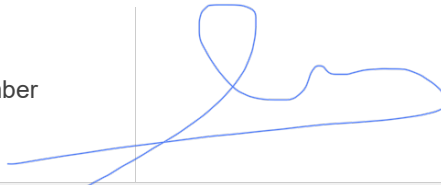

Board Member of Marketing Home Group Company	Company / Person	Nature of Transaction	Transaction Amount for year ended 31 Dec 2025	Balance as at 31 Dec 2025
Eng. Musaad Abdulrahman Abdulaziz Al-Gafari	Musaad Al-Gafari Assistant Office for Engineering Consultancy	Sales	-	-
		Purchases	-	
		Payments on Behalf	82,320	
Eng. Musaad Abdulrahman Abdulaziz Al-Gafari	Eng. Musaad Abdulrahman Abdulaziz Al-Gafari	Sales	54,746	3,564,340 Cr
		Purchases	-	
		Payments on Behalf	-	
		Withdrawals	2,446,357	

I would like to inform you that the Board has taken the necessary regulatory procedures and confirmed that there is no preferential treatment for the aforementioned party. Upon review, it was found that the transactions were conducted in accordance with the approved policies and procedures of the Company, and the Board has confirmed that no harm has been caused to the shareholders as a result.

May Allah grant success,

لغايات التعريف فقط
شركة مهام للاستشارات المهنية

Board of Directors Members:

#	Name	Position	Signature
1	Eng. Ali bin Mubarak Al-Dossari	Chairman of the Board of Directors	
2	Eng. Meshal Abdulrahman Abdulaziz Al-Gafari	Vice Chairman of the Board of Directors	
3	Eng. Musaad Abdulrahman Abdulaziz Al-Gafari	Delegated Board Member	
4	Mr. Suleiman bin Nasser Al-Turki	Board Member	
5	Eng. Faisal bin Saleh Aba Al-Khail	Board Member	

لغايات التعريف فقط
شركة مهام للاستشارات المهنية



قائمة المرشحين لمراجع حسابات الشركة لفحص وتدقيق القوائم المالية للمربع (الثاني والثالث) والسنوي لعام 2026 والمربع الأول لعام 2027

List of Candidates for External Auditor (Q2-Q3 & Annual 2026, Q1 2027)

Fees as per the submitted quotation (SAR, excluding VAT)	Candidates	مبلغ الاتعاب وفق عرض السعر المقدم بالريال السعودي غير شامل لضريبة القيمة المضافة	المرشحين
SAR 428,000.00	Maham Financial Consulting Company	428,000 ريال سعودي	شركة مهام للاستشارات المالية
SAR 490,000.00	Crowe Global Professional Consulting Company	490,000 ريال سعودي	شركة كرو العالمية للاستشارات المهنية
SAR 495,000.00	Al-Zoman, Al-Fahad & Al-Hajjah Professional Consulting Company	495,000 ريال سعودي	شركة الزومان والفهد والحجاج للاستشارات المهنية
SAR 575,000.00	Professional Consultants Forvis Mazars Group	575,000 ريال سعودي	شركة المستشارون المهنيون - مجموعة فورفيس مزارز العالمية