

**Independent Limited Assurance Report on the Transactions
Between the Company and the Related Parties**

**To the Shareholders of
Al Khaleej Training and Education Company**
(Saudi Joint Stock Company)
Riyadh – Kingdom of Saudi Arabia

We have performed a limited assurance engagement to determine whether it has come to our attention a matter that makes us believe that what has been detailed in the subject paragraph below (the "Subject Matter") has not been reported and fairly presented, in all material respects, in accordance with the relevant criteria ("Applicable Criteria") hereinafter referred to below.

Subject Matter:

The subject matter of our limited assurance engagement relates to the letter submitted and approved by the Chairman of the Board of Directors of **Al Khaleej Training and Education Company** (the "Company") regarding the business and contracts in which the Board members have a direct or indirect interest during the year ended December 31, 2024, as attached to this report.

Applicable Criteria:

Article (71) of the Companies' Law issued by the Ministry of Commerce.

Management Responsibility:

The management of the Company is responsible for the preparation and fair presentation of the information mentioned in the above Subject Matter paragraph in accordance with the Applicable Criteria. In addition, the Management is responsible for implementing internal control systems that are deemed necessary to prepare and present the information contained in the above Subject Matter paragraph free from any material misstatements, whether due to fraud or error, and to apply appropriate controls, maintain adequate records, and make reasonable estimates according to the relevant circumstances and events.

Our Responsibility:

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

Our procedures have been designed to obtain a limited level of assurance that is sufficient to provide a basis for expressing our conclusion. Accordingly, we have not obtained all of the evidence required to provide a reasonable level of assurance. The implemented procedures depend on our professional judgment, including the risk of material misstatements in the Subject Matter, whether due to fraud or error. We also took into consideration the effectiveness of internal control systems when determining the nature and extent of our procedures, and our engagement was not designed to provide assurance about the effectiveness of those systems.

**Independent Limited Assurance Report on the Transactions
Between the Company and the Related Parties (Continued)**

Professional Ethics and Quality Management:

We have complied with independence and other ethical requirements in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants and endorsed in the Kingdom of Saudi Arabia ("IESBA Code").

In addition, we comply with the International Standard on Quality Management (1) as endorsed in the Kingdom of Saudi Arabia in order to maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements.

Summary of the Performed Procedures:

The procedures performed in a limited assurance engagement differ in nature and timing and are less in scope than those performed in a reasonable assurance engagement. As a result, the level of assurance that is obtained in the limited assurance engagement is significantly less than the assurance that would be obtained if a reasonable assurance engagement was performed.

The performed procedures included, but were not limited to, the following:

- Obtained the attached letter that includes a list of business and contracts in which the members of the Board of Directors have a direct or indirect interest during the year ended December 31, 2024.
- Obtained an understanding of the nature of the transactions carried out during the year ended December 31, 2024, between the Company and the entities in which the members of the Board of Directors have a direct or indirect interest.
- Obtain a statement of account for the entities in which the members of the Board of Directors have a direct or indirect interest as mentioned in the attached letter and compare the total volume of transactions with what was mentioned in the letter submitted and approved by the Chairman of the Board of Directors.
- Examine, on a sample basis, the transactions to their supporting documents to verify their correctness.

Limited Assurance Conclusion:

Based on the limited assurance procedures performed, and the evidence obtained, nothing came to our attention that caused us to believe that what was detailed in the above Subject Matter paragraph and reported in the attached letter, has not been reported and presented fairly, in all material respects, in accordance with the Applicable Criteria.

Restriction of Use:

This report has been solely prepared on the request of the Company's Management to assist the Company in fulfilling its obligations in reporting to the General Assembly under Article (71) of the Companies Law. The report may not be used for any other purpose or distributed to any other parties other than the Ministry of Commerce, the Capital Market Authority, and the Shareholders of the Company. In addition, no quote or reference can be made to this report without our prior consent.

Baker Tilly Professional Services

Bader Hatem Al Tamimi

(Certified Public Accountant - License No. 489)
Riyadh on Shawwal 9, 1446 H
Corresponding to April 7, 2025

