



عطاء التعليمية
Ataa Educational
جيل مبدع.. وقيم راسخة

Ataa Educational Company

The Extraordinary General Assembly Meeting

Place: Riyadh - Via Modern Technology

Date: 09 – 08 – 1447 H Corresponding to 28 – 01 – 2026g

Day: Wednesday

Time : 6:30pm

Agenda

Extraordinary General Assembly Meeting

- 1 Review and discussion of the Board of Directors' Report for the financial year ended 31 July 2025.
- 2 Voting on the Company's Auditor's Report for the financial year ended 31 July 2025, after discussion.
- 3 Review and discussion of the Company's financial statements for the financial year ended 31 July 2025.
- 4 Voting on the discharge of the members of the Board of Directors for the financial year ended 31 July 2025.
- 5 Voting on the Board of Directors' recommendation to distribute cash dividends to shareholders for the financial year ended 31 July 2025, in a total amount of SAR 63,130,823 (sixty-three million one hundred thirty thousand eight hundred twenty-three Saudi Riyals), at a rate of SAR 1.50 per share, representing 15% of the paid-up capital. Eligibility for dividends shall be for shareholders who own the shares at the end of the trading day of the General Assembly Meeting and who are registered in the Company's shareholders' register with the Securities Depository Center (Edaa) at the end of the second trading day following the entitlement date. Dividends shall be distributed starting from Wednesday, 23 Sha'ban 1447H, corresponding to 11 February 2026.
- 6 Voting on the businesses and contracts concluded between the Company and Dr. Ahmed bin Nasser Al-Muteb during the financial year ended 31 July 2025, in which Board Member Ms. Farah bint Ahmed Al-Muteb and Board Member Ms. Reem bint Ahmed Al-Muteb have an indirect interest. These consist of lease contracts for the Middle East Complexes, with a total value of SAR 13,014,000, without preferential terms. (Attached)
- 7 Voting on the payment of an amount of SAR 1,350,000 as remuneration to the members of the Board of Directors for the financial year ended 31 July 2025.
- 8 Approval to authorize the Board of Directors with the powers of the Ordinary General Assembly to grant the authorization stipulated in paragraph (1) of Article Twenty-Seven of the Companies Law, for a period of one year from the date of approval by the General Assembly or until the end of the term of the authorized Board of Directors, whichever comes earlier, in accordance with the conditions set out in the Implementing Regulations of the Companies Law for listed joint stock companies.
- 9 Approval to authorize the Board of Directors with the powers of the Ordinary General Assembly to grant the authorization stipulated in paragraph (2) of Article Twenty-Seven of the Companies Law, for a period of one year from the date of approval by the General Assembly or until the end of the term of the authorized Board of Directors, whichever comes earlier, within the scope of the Company's educational activities, which include pre-primary education, primary education, general and technical secondary education, and any other educational activities licensed for the Company to practice in accordance with its Articles of Association, in accordance with the conditions set out in the Implementing Regulations of the Companies Law for listed joint stock companies.
- 10 Voting on authorizing the Board of Directors to distribute interim dividends to shareholders on a semi-annual or quarterly basis for the financial year 2025–2026.
- 11 Voting on the appointment of the Company's auditor from among the nominees based on the recommendation of the Audit Committee, to examine, review, and audit the financial statements for the second, third, and fourth quarters and the annual financial statements for the financial year ending 31 July 2026, as well as the first quarter of the financial year ending 31 July 2027, and to determine the auditor's fees.
- 12 Voting on transferring the statutory reserve balance amounting to SAR 51,060,154, as reflected in the financial statements for the year ended 31 July 2025, to the retained earnings balance.



Introduction:

مقدمة:

The Audit Committee of Ataa Educational Company has the honor of presenting its annual report for the financial year ending on 31 July 2025. The report includes the Committee's opinion on the adequacy of the internal control system in the Company, in addition to the activities carried out within its scope of responsibilities, in accordance with applicable regulations.

تتشرف لجنة المراجعة في شركة عطاء التعليمية بتقديم تقريرها السنوي عن السنة المالية المنتهية في 2025/7/31. ويشمل التقرير رأي اللجنة بشأن كفاية نظام الرقابة الداخلية في الشركة، إضافة إلى الأنشطة الأخرى التي قامت بها ضمن نطاق مسؤولياتها، وذلك وفقاً للأنظمة واللوائح المعمول بها.

أولاً: كفاءة نظام الرقابة الداخلية

First: The Adequacy of the Internal Control System

Responsibility for establishing and maintaining the internal control system rests with executive management under the supervision of the Board of Directors, implemented through the Company's departments and educational complexes.

إن مهمة وضع وحفظ نظام الرقابة الداخلية هي من مهام الإدارة التنفيذية وتحت إشراف مجلس الإدارة، وتقوم بذلك عن طريق إدارات الشركة والمجمعات التعليمية المختلفة.

Based on periodic reports issued during the financial year 2024–2025 by the Internal Audit Department and Deloitte's internal audit advisory office, as well as reports from the statutory auditor (United Accountants Company), and disclosures and confirmations provided by executive management in their periodic reports and financial statements, the Audit Committee has reached reasonable assurance regarding the adequacy of internal control and risk management systems. No significant deficiencies or material changes were identified that would affect their effectiveness. It is noted, however, that no internal control system, regardless of its design quality or implementation effectiveness, can provide absolute assurance.

وبناءً على التقارير الدورية الصادرة خلال العام المالي 2024-2025 من قبل إدارة المراجعة الداخلية وتقارير المكتب الاستشاري للمراجعة الداخلية (شركة ديلويت)، وما تم الاطلاع عليه من تقارير المحاسب القانوني (شركة المحاسبون المتحدون) عن نفس الفترة، واستناداً إلى ما اطّلع عليه اللجنة من إفصاحات وتأكيدات من الإدارة التنفيذية في تقاريرها الدورية وقوائمها المالية، ترى لجنة المراجعة معقولة أنظمة الرقابة الداخلية والمالية وإدارة المخاطر حيث لم يتبين لها وجود أي قصور هام أو تغيير جوهري قد يؤثر على فعاليتها. مع العلم بأن أي نظام للرقابة الداخلية والمالية وإدارة المخاطر، بغض النظر عن جودة تصميمه ومدى فعاليته تطبيقه، لا يمكن أن يوفر تأكيداً مطلقاً

Second: Key Activities Performed by the Committee within its Scope of Responsibilities

ثانياً: أهم ما قامت به اللجنة من أعمال ضمن اختصاصها

1. Reviewed and approved the quarterly financial statements as delegated by the Board of Directors, and reviewed the annual financial statements, submitting recommendations for approval in the presence of the external auditor, CEO, and CFO.
 2. Reviewed and approved the internal audit plan for the current year, aligned with the strategic internal audit plan.
 3. Recommended the continuation of contracting with an internal audit consultant to add value to ongoing audit activities.
 4. Supervised the Internal Audit Department by reviewing its reports and key observations.
 5. Provided internal audit recommendations and followed up on their implementation with executive management.
 6. Based on the external auditor's review of the Company's accounts, no material observations were noted that affect the Company's operations. A management letter containing recommendations regarding the Company's control environment will be presented.
 7. Reviewed the audit plan for the financial year 2024–2025, prepared by the external auditor, and ensured continuous independence.
 8. Reviewed confirmations from executive management regarding adherence to applicable laws, regulations, and guidelines issued by regulatory authorities.
 9. With regard to related-party transactions, the Committee found no conflicts of interest or adverse effects on the Company's interests. The Committee reviewed the transactions disclosed
1. مراجعة القوائم المالية الربع سنوية والموافقة عليها حسب تفويض مجلس الإدارة، بالإضافة إلى مراجعة القوائم السنوية ورفع التوصية للمجلس للاعتماد بحضور مراجع الحسابات والرئيس التنفيذي والمدير المالي.
 2. مراجعة واعتماد خطة المراجعة الداخلية للعام الحالي مستمدة من الخطة الاستراتيجية للمراجعة الداخلية.
 3. التوصية باستمرار التعاقد مع مستشار خارجي للمراجعة الداخلية لإضافة قيمة لأعمال المراجعة الداخلية القائمة.
 4. الإشراف على إدارة المراجعة الداخلية من خلال دراسة تقاريرها وأهم ملاحظاتها.
 5. وضع توصيات المراجعة الداخلية ومتابعة تنفيذها مع الإدارة التنفيذية.
 6. حسب ما أفاد به المحاسب القانوني من خلال مراجعة حسابات الشركة، لم يظهر وجود ملاحظات جوهرية تؤثر على أعمال الشركة، وسوف يقوم بتقديم خطاب الإدارة متضمناً أهم التوصيات المتعلقة بالبيئة الرقابية للشركة.
 7. دراسة خطة المراجعة للشركة للعام المالي 2024-2025 والمعدة من قبل مراجع الحسابات الخارجي والتأكد المستمر من استقلاليتها.
 8. الاطلاع على تأكيدات الإدارة التنفيذية بشأن الالتزام بالقوانين والأنظمة واللوائح الصادرة من الجهات النظامية ذات العلاقة.
 9. فيما يتعلق بمعاملات الأطراف ذات العلاقة، لم يظهر للجنة أي تضارب في المصالح أو أثر سلبي على مصالح الشركة، وقد اطّلت اللجنة على المعاملات التي تم الإفصاح عنها من قبل عضوي مجلس الإدارة فرح أحمد المتعب وريم أحمد المتعب، وتؤكد اللجنة



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by Board members Farah Ahmed al Muteeb and Reem Ahmed Al Muteeb and confirms that these transactions were conducted in compliance with the Capital Market Authority (CMA) regulations as well as the Company's internal policies.

أن تلك المعاملات قد تمت بما يتوافق مع أنظمة هيئة السوق المالية والأنظمة واللوائح الداخلية للشركة.

رئيس لجنة المراجعة

Chairman of the Audit Committee

محمد بن علي العطيفي

Mohammed Ali Al-Otaifi

Dear Shareholders of Ataa Educational Company,

In line with the company's commitment to the regulations and legislations issued by the competent authorities, and to uphold the principles of disclosure and transparency, as well as to implement the company's internal policies and procedures, we wish to inform you that the company has engaged in certain transactions and contracts involving related parties. These include instances where a member of the Board of Directors has a direct or indirect interest. The company seeks the approval and authorization of the shareholders for the following:

Transactions and Contracts Completed During the Fiscal Year Ending 31/07/2025:

No.	Related Party	Type of Interest	Position in the Company	Type of Engagement/Contract	Nature of Transaction /Contract	Duration	Terms of Dealing/Contract	Transaction /Contract Amount (SAR)
1	Farah bint Ahmed Al-Mutib	Indirect	Board Member	By first-degree relative	School building lease contract	01/08/2024 to 31/07/2025	Prevailing market conditions	13,014,000
2	Reem bint Ahmed Al-Mutib	Indirect	Board Member					

With best regards and appreciation,

Board of Directors

Mishary Bin Naji Al-Ibraheem

Dr. Ali Bin Fawaz Al-Tamimi

Reem bint Ahmed Al-Mutib

Did not participate in the voting in accordance with the Companies Law.

Tariq bin Abdulaziz -Al Rasheed

Mohammed bin Ali Al-Otaifi

Farah bint Ahmed Al-Mutib

Did not participate in the voting in accordance with the Companies Law.

Khaled bin Nasser Al-Moammar

Othman bin Tariq Al-Kasabi

Chairman of the Board of Directors

Tariq bin Othman Al-Kasabi

Limited assurance report on the disclosure of interest in business and contracts in accordance with the requirements of Article No. (71) of the Companies Law in the Kingdom of Saudi Arabia To the shareholders of

Ataa Educational Company (A Saudi Joint Stock Company)

Scope

We were engaged by the management of ATAA EDUCATIONAL COMPANY (the “Company”) to carry out a reasonable limited assurance engagement to report on the Chairman’s declaration prepared by the Management in accordance with the requirements of Article 71 of the Saudi Arabian Regulations for Companies issued by Ministry of Commerce (“MOC”), which comprises the transactions carried out by the Company during the year ended 31 July 2025 in which any of the members of Board of Directors (“BOD”) of the Company had direct or indirect personal interest as detailed below (“Subject Matter”) and the accompanying management’s statement thereon as set out in Appendix 1..

Subject Matter

The Subject Matter for our limited assurance engagement is related to the Chairman’s declaration enclosed in the attached Appendix 1 (the “Declaration”) prepared by the Management in accordance with the requirements of Article 71 of the Saudi Arabian Regulations for Companies issued by MOC, presented by the Chairman of ATAA EDUCATIONAL COMPANY (the “Company”), which comprises the transactions carried out by the Company during the year ended 31 July 2025 in which any of the members of Board of Directors of the Company had direct or indirect personal interest.

Applicable Criteria

In preparing the “Subject Matter” the Company has applied the following controls (“Applicable Controls”). These controls have been specifically designed to comply with the requirements of the relevant Article of the Companies Law. Accordingly, the subject matter information may not be suitable for any other purpose.

1. Requirements of Article 71 of the Companies Law issued by the Ministry of Commerce (“the Ministry”).
2. Declaration submitted by the Chairman of the Board of Directors to the General Assembly of Shareholders.
3. Declarations submitted by the members of the Board of Directors of the Company regarding the business and contracts in which a member of the Board of Directors of the Company has a direct or indirect personal interest (Appendix 1).
4. The Company’s accounting records and audited financial statements for the year ending July 31, 2025.

ATAA EDUCATIONAL COMPANY ’S Responsibility

The management of the Company is responsible for preparing the Subject Matter information that is free from material misstatement, whether due to fraud or error, while maintaining the documents, records, and accounting books supporting these transactions in accordance with the applicable controls and the information contained therein.

This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and presentation of the Subject Matter so that the information is free from material misstatement, whether due to fraud or error. It also includes selecting the Applicable Criteria and ensuring that the Company complies with the Saudi Arabian Regulations for Companies issued by MOC issued on 1 Dhu al-Hijjah 1443H (corresponding to 30 June 2022); designing, implementing and effectively operating controls to achieve the stated control objectives; selecting and applying policies; making judgments and estimates that are reasonable in the circumstances; and maintaining adequate records in relation to the Subject Matter information.

Limited assurance report on the disclosure of interest in business and contracts in accordance with the requirements of Article No. (71) of the Companies Law in the Kingdom of Saudi Arabia, To the shareholders of (Continued)

The management of the Company is also responsible for preventing and detecting fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities. The management of the Company is responsible for ensuring that staff involved with the preparation of the Subject Matter information are properly trained, systems are properly updated, and that any changes in reporting encompass all significant business units.

Our responsibility

Our responsibility is to perform the limited assurance and express a conclusion on the communication in light of the limited assurance procedures we have performed, and to state whether anything has come to our attention that causes us to believe that the communication accompanying this report has not been prepared and presented in accordance with the applicable criteria.

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000, “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” endorsed in the Kingdom of Saudi Arabia, and the terms and conditions of this engagement were agreed with the Company on February 5, 2024. This standard requires that we plan and perform our engagement to express a conclusion on the disclosure of the direct and indirect personal interest of the Company’s Board of Directors, whether, to our knowledge, there is a need to make significant adjustments to the subject matter under discussion to make it consistent with the criteria, and to issue a limited assurance report. The nature, timing and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement, whether due to fraud or error.

Independence and quality control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, and we have the necessary competence and experience to perform the limited assurance engagement.

We have also applied the International Standard on Quality Management (1) “Quality Management for Firms that Perform Audits and Reviews of Financial Statements, Other Assurance Engagements and Related Services Engagements” and therefore we maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and prevailing legal and regulatory requirements.

Procedures Performed

- Discussing with the management the mechanism, implementation, and approval of the works and contracts concluded with the company by any member of the Board of Directors.
- Obtained the declaration that includes the transactions and/or contracts performed in which any of the BOD members of the Company have either direct or indirect interest during the year ended 31 July 2025.
- Reviewed the minutes of meetings of the BOD that indicate notifications to the BOD by certain directors of actual or potential conflicts of direct or indirect interest in relation to transactions and/or contracts involving the BOD member.
- Obtained a statement that the board members concerned notified the BOD of actual or potential conflicts of direct or indirect interest, did not vote on the resolution to recommend the related transactions and/or contracts; and
- Obtained the required approvals along with supporting documents in respect of the transactions and/or contracts included in the declaration.
- Comparing the information and data for the works and contracts included in the prepared report attached in (Appendix 1) with the transaction amounts disclosed in note (11) to the audited financial statements of the Company for the year ended 31 July 2025.

Associated restrictions

- The procedures applied to the subject matter are limited assurance procedures and different in nature, timing, and less in extent than those applied in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is significantly less than the assurance that would be obtained if we had performed a reasonable assurance engagement. Our procedures were designed to obtain a limited level of assurance to provide a basis for our conclusion and accordingly, we did not provide all the evidence that might have been required to provide a reasonable level of assurance.
- Although we considered the understand of the internal control systems followed by management when determining the nature and extent of our procedures, our engagement was not designed to provide assurance about the effectiveness of the internal control systems. Our procedures did not include testing the control systems.
- Our own procedures for obtaining an understanding of the systems and controls relating to the preparation of the report in accordance with the requirements of Article 71 of the Companies Law are subject to inherent restrictions, and accordingly, errors or violations may occur that are not discovered. Furthermore, these procedures may not be relied upon as evidence of the effectiveness of the systems and controls against fraudulent and collusive activities that may exist.
- This conclusion relates only to the reporting year ending 31 July 2025 and should not be considered as providing assurance of any future dates or periods, as the systems or controls may change that could affect the validity of our conclusion.

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 Ataa Educational Company (the “Company”) has not complied with the requirements of Article No. 71 of the Companies Law in the Kingdom of Saudi Arabia when preparing the report of information and relevant data for the business and contracts included in the report prepared and attached in (Appendix 1) for the year ending 31 July 2025.

Restriction of Use and Distribution of Our Report

This report has been prepared, upon request from the Company’s management only, to assist the Company in fulfilling its reporting obligations to the General Assembly of Shareholders under Article No. (71) of Companies Law. The report may not be used for any other purpose or distributed to any other parties except the Ministry of Commerce, the Capital Market Authority, and the Company’s shareholders, or quoted or referred to without obtaining our prior approval.

RSM Allied Accountants Professional Services



Mohamed Bin Farhan Bin Nader
License No 435 Riyadh, Saudi Arabia
5 Rajab 1447H (Corresponding to 25 December 2025)



Audit Committee Recommendation on the Appointment of the External Auditor

In accordance with the duties of the Audit Committee, we hereby submit the Committee's statement regarding the review and evaluation of the proposals received from external auditors, for the purpose of voting on the selection of the Company's external auditor to review and audit the financial statements for the second and third quarters and the annual financial statements for the financial year ending **31 July 2026**, as well as the first quarter of the financial year ending **31 July 2027**.

The Company's executive management obtained proposals from licensed external audit firms to examine and audit the financial statements, taking into consideration that such firms are approved by the Capital Market Authority and that they do not have any current or future consultancy relationship with the Company.

Based on the proposals and information received from the executive management, the Audit Committee reviewed the submissions of the external auditors for the review and audit of the Company's financial statements. Following its assessment, the results were as follows: —

Firm	Proposed Fee (SAR)
Al-Zoman, Al-Fahad and Al-Hajjaj Professional Consulting	1,200,000
RSM United Accountants Professional Consulting	1,550,000
PKF – Al Bassam Chartered Accountants	1,860,000

Based on the three proposals submitted above, the Audit Committee recommends the appointment of RSM United Accountants Professional Consulting as the Company's external auditor to review and audit the financial statements for the second and third quarters and the annual financial statements for the financial year ending 31 July 2026, as well as the first quarter of the financial year ending 31 July 2027, due to the Committee's assessment of the firm's efficiency, quality of work, and timely performance during the previous period.

Chairman of the Audit Committee

Mohammed bin Ali Al-Otaifi



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اسم المكتب المرشح Name of the Auditor's offices nominated for voting
الزومان والفهد والحجاج للاستشارات المهنية Al-Zoman, Al-Fahad and Al-Hajjaj Professional Consulting
شركة آر إس إم المحاسبون المتحدون للاستشارات المهنية RSM United Accountants Professional Consulting
بي كي اف البسام محاسبون ومراجعون قانونيون PKF - Al Bassam Chartered Accountants