



United Electronics Company

Ordinary General Assembly Meeting Agenda for United Electronics Company (eXtra)
shareholders Scheduled to be held on Monday 11 May 2026 (24 Thul-Qi 'dah 1447H)

1. Reviewing the Board of Directors' Report for the fiscal year ending on 31 December 2025 and discuss it.
2. Voting on the Auditors Report for the fiscal year ending 31 December 2025 after discussion.
3. Reviewing the Financial Statements for the fiscal year ending on 31 December 2025 and discuss it.
4. Voting on release Board of Directors members from liability for the fiscal year ending 31 December 2025.
5. Voting on appointing the External Auditor for the Company from among the candidates based on the Audit Committee recommendation, the appointed auditor shall examine, review and audit the second, third quarter and annual financial statements of the fiscal year 2026, and the first quarter of the fiscal year 2027, and the determination of the auditor remuneration.
6. Voting on delegating the Board of Directors to distribute interim dividends on a semi-annual or quarterly basis to shareholders for the fiscal year 2026.
7. Voting on the business and contracts that will be concluded between the company and Abdulatif & Mohamed AlFozan Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a warehouse lease, the contract amount is 480,000 SR annually, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
8. Voting on the business and contracts that will be concluded between the company and Abdulatif & Mohamed AlFozan Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a Land lease, the contract amount is 991,000 SR annually, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
9. Voting on the business and contracts that will be concluded between the company and Madar Building Materials Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a warehouse lease, the contract amount is 3,730,250 SR annually In addition to lease-related expenses amounting to 379,457 SR paid to Madar Building Materials Company during 2025, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
10. Voting on the business and contracts that will be concluded between the company and Madar Electricity Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a warehouse lease, the contract amount is 50,000 SR annually, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
11. Voting on the business and contracts that will be concluded between the company and United Home Appliances Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a lease contract for a sales space at the Extra showroom, the contract amount is 1,566,080 SR annually, in addition to expenses related to the lease contracts amounted to 314,408 SR collected during 2025, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
12. Voting on the business and contracts that will be concluded between the company and United Home Appliances Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is services legal agreement (Extra provides support services to the United Home Appliances Company), the contract amount is 1,508,506 SR for 2025, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).

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13. Voting on the business and contracts that will be concluded between the company and Marketing and Distribution Company Ltd., in which Mr. Youssef Al-Quraishi (non-Executive member) has an indirect interest in it, which is a commercial Transactions, Purchases during 2025 amounted to 89,263 SR, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
14. Voting on the business and contracts that will be concluded between the company and Reliable Trading Company, in which Mr. Youssef Al-Quraishi (non-Executive member) has an indirect interest in it, which is a commercial Transactions, Purchases during 2025 amounted to 4,735,816 SR, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
15. Voting on the business and contracts that will be concluded between the company and AlFozan Holding Company, in which Mr. Fozan AlFozan (non-Executive member), Mr. Adel Merheb (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a commercial Transactions, Sales during 2025 amounted to 311,310 SR, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
16. Voting on the business and contracts that will be concluded between the company and Madar Hardware Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a commercial Transactions, Purchases during 2025 amounted to 773,927 SR, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
17. Voting on the business and contracts that will be concluded between the company and Retal Urban Development Company, in which Mr. Fozan AlFozan (non-Executive member) and Mr. Abdullatif Ali Al-Fozan (non-Executive member) has an indirect interest in it, which is a commercial Transactions, Sales during 2025 amounted to 17,615 SR, these transactions are based on commercial bases, and there are no special conditions associated with them. (attached).
18. Voting on the amendment of the Remuneration Policy (attached).
19. Voting on the Corporate Social Responsibility and Sustainability Policy (attached).



United Electronics Company

2025 Audit Committee Report

Audit Committee Report United Electronics Company (eXtra)

for the fiscal year ending on December 31, 2025

Introduction

The Audit Committee of United Electronics Company (Extra) is pleased to present to the company's shareholders and Board of Directors its annual report for the financial year ending 31 December 2025. The report includes details of its performance of duties and responsibilities as stipulated in Companies Law, the regulations and rules of the Capital Market Authority, and the Committee's Charter. It also includes the Committee's opinion on the adequacy of the company's internal financial control systems, as well as the activities and tasks carried out within its mandate.

1. Summary of the Audit Committee Duties and Responsibilities

Financial Reporting

Reviewing interim and annual financial statements before submission to the Board of Directors, and providing opinion and recommendation to ensure their integrity, fairness, and transparency. Providing technical opinion—at the Board request of—on whether Board's report and financial statements are fair, balanced, understandable, and include information enabling shareholders and investors to assess the company's financial position, performance, business model, and strategy. Reviewing significant or unusual matters included in financial reports. Verifying accounting estimates related to material matters. Reviewing the company's accounting policies and providing recommendations to the Board. Ensuring financial reports are prepared in accordance with the company's accounting policies. Reviewing financial statements, reports, and remarks provided by the external auditor and providing observations where applicable. Preparing recommendations regarding the appropriateness of accounting policies and evaluating financial reporting processes and audit nature.

Internal Audit:

Evaluating internal control systems, financial controls, and risk management. Reviewing internal audit reports and following up on corrective actions. Supervising IA function to ensure its effectiveness. Recommending the establishment of an internal audit department, its budget, appointment of its head, evaluation of performance, and determination of compensation, while ensuring independence of internal auditors.

External Auditor:

Recommending appointments, removal, and remuneration of external auditors after verifying independence and reviewing audit scope and engagement terms. Ensuring auditor independence, objectivity, fairness, and effectiveness of audit work. Reviewing audit plans and ensuring auditors do not provide non-audit services outside their scope. Reviewing audit reports and monitoring actions taken regarding observations.

Compliance Assurance:

Reviewing regulatory reports and ensuring appropriate corrective actions are taken. Ensuring compliance with applicable laws, regulations, policies, and instructions. Reviewing related-party transactions and providing

recommendations to the Board. Escalating issues requiring action to the Board and recommending necessary procedures.

2. Audit Committee rules and regulation

In line with the company's governance alignment plan and regulatory requirements, the Audit Committee Charter is periodically reviewed. No amendments were required during the year 2025.

3. Audit Committee Members

In accordance with the Charter, the Committee consists of three to five members from both the Board and outside the Board, with required professional expertise. The Audit Committee of United Electronics Company for the current term (13 May 2024 to 12 May 2027) includes the following members as of 31 December 2025:

No.	Name	Membership Classification	
1	Fahad Adnan Abdulrahman Al-Mansour	Chairman	Board Member – Independent
2	Mohammed Ibrahim Abdulaziz Al-Obeid	Member	External Member
3	Mohammed Farhan Nader	Member	External Member

4. Audit Committee Meetings

eXtra Audit Committee carried out its duties through the convening of four meetings during the year 2025. The Committee ensured that reports and meeting minutes were submitted to the Board of Directors following each meeting. The following table outlines the meetings held during 2025:

Name	Audit Committee Meetings in FY2025			
	11 Feb	05 May	29 Jul	29 Oct
Fahad Adnan Abdulrahman Al-Mansour	√	√	√	√
Mohammed Ibrahim Abdulaziz Al-Obeid	√	√	√	√
Mohammed Farhan Nader	√	√	√	√

√ Present in person × Absent

5. Summary of Duties and Responsibilities of the Audit Committee Performed During 2025

The Audit Committee performed its assigned duties in accordance with the competencies stipulated in its Charter and Rules of Operation. The Committee received full support and cooperation from the Company's executive management. The Committee also confirms that there are no new matters affecting the independence of its members, nor any cases of conflict of interest affecting their independence. Likewise, there were no instances of conflict between the Committee's recommendations and the Board's decisions. The following is a summary of the key duties and activities carried out by the Committee during the year:

Financial Reporting and External Auditor

- The Committee reviewed and recommended to the Board of Directors the approval of the annual results for the year 2024, as well as the financial results for the first, second, and third quarters of 2025, which were duly disclosed.
- The Committee met with the external auditors to discuss the interim and annual financial statements of the Company.
- The Committee obtained the external auditor's confirmation that:
 - There are no material observations that the auditor wishes to present to the Audit Committee.
 - The Company's financial management provided all necessary support to enable the auditor to perform his work and cooperate to achieve the audit objective, and the auditor confirmed that he did not face any scope limitations.
 - The auditor's independence is maintained, and there are no dealings between the audit firm or any of its partners or employees and the Company outside the scope of the audit engagement contract.
- The Committee recommended to the Board of Directors and the General Assembly the nomination of the Company's external auditors. After reviewing the submitted proposals, the Company's General Assembly held on 26 May 2025 approved the appointment of PricewaterhouseCoopers (PwC) as the Company's external auditors for the year 2025 and the first quarter of 2026.
- The Committee requested proposals from licensed audit firms to audit the Company's accounts for the year 2026. After finalizing the Committee's evaluation and recommendations, the matter will be presented to the Board of Directors and subsequently to the General Assembly to be held in the first half of 2026 for the selection of the Company's external auditor for 2026.
- The Committee completed its review of the external auditor's report and observations (if any) on the interim and annual financial statements and followed up on actions taken in respect thereof.

Internal Audit

During the year, the Committee supervised the work performed by the Company's Internal Audit Department by reviewing and monitoring the following:

- Developments in the risk-based internal audit plan.
- The scope of internal audit work, including the departments covered during 2025 and a statement of completed work.
- A summary of the most significant internal audit observations for the year 2025.
- The internal audit conclusion regarding the effectiveness of the Company's internal control systems.
- A review of the development of departmental coverage plans under the three-year rolling audit plan.
- Quarterly and annual internal audit reports submitted to the Board of Directors and the Audit Committee.

- During the year, the Committee reviewed the details of transactions and contracts entered into with related parties and made recommendations to the Board of Directors in this regard.
- The Chairman of the Committee attended the General Assembly meeting held on 26 May 2025 and read a summary of the Committee's annual report to the shareholders.
- The Committee supervised the Company's whistleblowing policy, whereby all reports submitted by stakeholders are recorded and retained.

6. The results of annual review of effectiveness of company's internal control procedures

In light of Audit Committee's work during the year 2025, and based on reports presented to the Committee by the Company's executive departments—particularly the Finance Department, Internal Audit, Compliance, and the reports of the external auditor—and based on the assurances and disclosures obtained from executive management, the Audit Committee believes that the Company's internal control, financial control, and risk management systems are effective in terms of covering the important control aspects that materially affect the Company's ability to achieve its objectives. The Committee further believes that there are no material adverse findings from the annual review of the effectiveness of internal control procedures for 2025.

Accordingly, and based on the above, and with reference to the confirmations of executive management, external auditor, and internal audit, the Audit Committee confirms the following:

- Nothing has come to its attention that would cause it to believe that there are material deficiencies that require disclosure with respect to the integrity of financial and accounting systems and matters related to the preparation of financial reports.
- The control systems are operating efficiently and effectively and provide an overall understanding of the risks that the Company may face, and no material breach thereof occurred during the year 2025 that would require disclosure.
- All observations and recommendations raised by the Internal Audit Department to the Audit Committee have been addressed through appropriate corrective actions or have been rectified.

Chairman of the audit committee

Fahad Adnan Abdulrahman Al Mansour



United Electronics Company

Attachments for Items from No. 7 to No. 17

- Related Parties transaction Board letter to AGM
- Related Parties transaction Independent Auditor report

Wednesday, April 01, 2026

To the Shareholders of United Electronics Company (eXtra),

Notification of the Board of Directors for Transactions with Related Parties for the Year Ended December 31, 2025.

With reference to the requirements of Article 71 of the Companies Law, which stipulates that a member of the Board of Directors must, upon becoming aware of any direct or indirect interest he may have in the company's transactions and contracts, notify the board thereof and document this notification in the board meeting minutes when convened. This member shall not be allowed to participate in voting on the decision made in this regard in the board and general assemblies. The board shall inform the general assembly, upon its convening, of the transactions and contracts in which a member of the board has a direct or indirect interest, accompanied by a special report from the company's auditors prepared in accordance with the approved auditing standards in the Kingdom. Based on the related party transactions policy of the company, we would like to inform you that the company has carried out a number of transactions with related parties in which some board members have a direct or indirect interest, and the company seeks the approval of the shareholders thereon.

Below is a statement of transactions with related parties for the year ended December 31, 2025, in which some members of the Board of Directors have a direct or indirect interest:

A- Related parties Commercial Transaction

During 2025 the company conducted commercial transaction with Related parties, these transactions are based on commercial bases, and there are no special conditions associated with them, the table below state the transactions during 2025:

Party	Related board member	Transaction type	Contract term	Amount (SAR)
Madar Hardware Co.	- Fozan Alfozan	Purchase	1 Year Renewed automatically	773,927
Retal Urban Development Co.	- Abdullatif Ali Al-Fozan	Sales	1 Year Renewed automatically	17,615
Al Fozan Holding Co.	- Fozan Alfozan - Adel Merheb - Abdullatif Ali Al-Fozan	Sales	1 Year Renewed automatically	311,310
Marketing and Distribution Co. Ltd.	- Yousef Al Quraishi	Purchase	1 Year Renewed automatically	89,263
Reliable Trading Company	- Yousef Al Quraishi	Purchase	1 Year Renewed automatically	4,735,816

B- Leases from Related parties

Party	Related board member	Transaction type	Contract term	Amount (SAR)
Madar Building materials Co. ¹	- Fozan Alfozan	Warehouse lease	1 Year Renewed automatically	3,730,250
Abdullatif & Mohammed AlFozan Co.	- Abdullatif Ali Al-Fozan	Land lease	25 years	991,000
		Warehouse lease	3 Years Renewed automatically	480,000
Madar Electrical		Warehouse lease	1 Year Renewed automatically	50,000

¹ Expenses related to a lease contract amounting to SAR 379,457 were paid during 2025.

C- Leases to Related parties

Party	Related board member	Transaction type	Contract term	Amount (SAR)
United Homeware Co. (NICE)	- Fozan Alfozan - Abdullatif Ali Al-Fozan	Renting a sale space in Extra Swedy showroom	10 Years	1,566,080

*Expense related to a lease worth SAR 314,408 received from United Homeware Company during 2025.

D- Related parties' Balances

Below is a statement of the related parties' balances with the company as of 31-December- , all these balances are the result of transactions that occurred as per commercial basis and contracts, which considered as part of its usual business.

Party		Balance as of 31 Dec 2025 (Saudi Riyals thousands)
Due From	United Homeware Co. (NICE)	1,715
Due From	Retal Urban Development Company	3
Due From	Al Fozan Holding Company	6
Due to	Madar Hardware Company	618
Due to	Abdul Latif and Mohammed Al Fozan Holding Company	240
Due to	Reliable Trading Company	3,106

E- Other related parties' transactions:

- Service legal agreement was signed with United Homeware company on 1 April 2018, wherein eXtra provides support services to the company for amount of SAR 1,508,506 SAR for 2025, The contract renewed for 2026.

This letter didn't include the transactions between eXtra and its Subsidiaries.

Yousef Ali Zaid AL Quraishi

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Mohamed Galal Ali Fahmy

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Hazem Abdullah Abdulaziz Al Shaikh Mubarak

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Adel Omar Al Farouq Merheb

.....

Abdullatif Ali Abdullatif Al Fozan

.....

Fozan Mohammed Ahmed AlFozan

.....

Ali Mohamed Ali Faramawy

.....

Jaser Abdullah Saleh Al Jaser

.....

Fahad Adnan Abdulrahman Almansour

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To the Board of Directors
United Electronics Company

Limited assurance report on the Board of Directors' declaration to the shareholders of United Electronics Company

We have undertaken a limited assurance engagement in respect of the accompanying declaration of related party transactions for the year ended 31 December 2025 from the Board of Directors of United Electronics Company (the "Company") prepared in accordance with the applicable criteria mentioned below so as to comply with the requirements of Article 71 of the Regulations for Companies (the "Declaration").

Subject matter

The Subject Matter for our limited assurance engagement is the Declaration prepared by the management of the Company and approved by the Board of Directors as attached to this report and submitted to us.

Criteria

The applicable Criteria is the requirement of Article 71 of the Regulations for Companies issued by the Ministry of Commerce (the "Regulations") which states that, subject to the provision of Article 27 of the Regulations, any member of the Board of Directors (the "Board") with any interest, both directly or indirectly, in the transactions or contracts made for the account of the Company shall declare such interests to the Board for the approval of the general assembly of the Company. The board member must notify the Board of such interest and excuse himself in vote by the Board to approve such transactions or contracts. The Board will notify the general assembly of transactions and contracts in which a member of the Board has a direct or indirect interest.

Management's responsibility

Management of the Company is responsible for the preparation of the Declaration in accordance with the Criteria and ensuring its completeness. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Declaration that is free from material misstatement, whether due to fraud or error.

Professional ethics and quality management

We have complied with the independence requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards), endorsed in the Kingdom of Saudi Arabia (the "Code"), that is relevant to our limited assurance engagement in the Kingdom of Saudi Arabia and we have fulfilled our other ethical responsibilities in accordance with the Code's requirements.

The firm applies International Standard on Quality Management 1 ("ISQM 1"), as endorsed in the Kingdom of Saudi Arabia, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Branch of PricewaterhouseCoopers Public Accountants (Professional Limited Liability Company), Al Hugayet Tower, floor 15
T: +966 (13) 849-6311, F: +966 (13) 849-6281



Our responsibility

Our responsibility is to express a limited assurance conclusion on the Declaration based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), 'Assurance Engagements Other Than Audits or Reviews of Historical Financial Information', as endorsed in the Kingdom of Saudi Arabia. This standard requires that we plan and perform this engagement to obtain limited assurance about whether anything has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration for the year ended 31 December 2025.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Summary of work performed

We planned and performed the following procedures to obtain limited assurance over the Company's compliance with the requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration:

- Discussed with the management the process for obtaining business and contracts by any of the board members with the Company.
- Obtained the accompanying Declaration that includes the list of all transactions and agreements entered into by any of the board members of the Company, either directly or indirectly, with the Company during the year ended 31 December 2025.
- Reviewed the minutes of the Board meetings that indicate that the board member notified the Board on the transactions and agreements entered into by the board member during the year ended 31 December 2025; and further that the concerned board member did not vote on the resolution issued in this regard at the meetings of the Board.
- Reviewed confirmations obtained by the management from the board members on the transactions and agreements entered into by the board member during the year.
- Reviewed the consistency of the transactions and agreements included in the Declaration with the disclosure in Note 28 to the audited consolidated financial statements for the year ended 31 December 2025.

Inherent limitations

Our procedures relating to the preparation of the Declaration in accordance with the requirements of the Article 71 of the Regulations for Companies are subject to inherent limitations and, accordingly, errors or irregularities may occur and not be detected.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 (Revised) 'Assurance Engagements Other Than Audits or Reviews of Historical Financial Information', as endorsed in the Kingdom of Saudi Arabia. Consequently, the nature, timing and extent of the procedures outlined above for gathering sufficient appropriate evidence were deliberately limited relative to a reasonable assurance engagement, and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

Inherent limitations (continued)

Our procedures did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, that are endorsed in the Kingdom of Saudi Arabia, and, accordingly, we do not express an audit opinion or a review conclusion in relation to the adequacy of systems and controls around the preparation of the Declaration.

This conclusion relates only to the Declaration for the year ended 31 December 2025 and should not be seen as providing assurance as to any future dates or periods, as changes to systems or controls may alter the validity of our conclusion.

Limited assurance conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration.

Restriction of use

This report, including our conclusion, has been prepared solely upon the request of the management of the Company, to assist the Company and its Board in fulfilling its reporting obligations to the general assembly in accordance with Article 71 of the Regulations for Companies. The report should not be used for any other purpose or to be distributed to or otherwise quoted or referred to, without our prior consent to any other parties other than the Ministry of Commerce, Capital Market Authority and the shareholders of the Company. To the fullest extent permitted by law, we do not accept or assume responsibility to any third party.

PricewaterhouseCoopers

A handwritten signature in blue ink, appearing to read 'Ali A. Alotaibi', is positioned below the PwC name.

Ali A. Alotaibi
License Number 379

13 April 2026



United Electronics Company

Attachments for Item No. 18

the amendment of the Remuneration Policy

United Electronics Company (eXtra)
Remuneration Policy charter updates

Current Article	Proposed Article
<p><u>Members of the Board of Directors' Committees</u></p> <p><u>Remuneration for members of Board committees includes:</u></p> <p>Each member of the committees receives a fixed annual remuneration of SAR 80,000, and each committee chairman receives a fixed annual remuneration of SAR 120,000, in accordance with the rules set by the competent authority, and as per the remuneration policy.</p>	<p><u>Members of the Board of Directors' Committees</u></p> <p><u>Remuneration for members of Board committees includes:</u></p> <p>Each committee chairman receives a fixed annual remuneration of SAR 120,000, each committee member from within the Board receives a fixed annual remuneration of SAR 100,000, and each committee member from outside the Board receives a fixed annual remuneration of SAR 120,000, in accordance with the rules set by the competent authority, and as per the remuneration policy.</p>



United Electronics Company

Attachments for Item No. 19

Corporate Social Responsibility and Sustainability Policy



Corporate Social Responsibility and Sustainability Policy

United Electronics Company (eXtra)

Public Joint Stock Company



United Electronics Company (eXtra)

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Introduction

Corporate social responsibility and sustainability are fundamental pillars in building advanced societies, as they reflect the extent of a company's commitment toward its internal and external environment and enhance its role in achieving sustainable development. This responsibility is reflected in companies' contributions to improving quality of life, supporting the community, and adhering to ethical practices, while maintaining a balance between the interests of various stakeholders.

From this perspective, United Electronics Company (eXtra) believes in the importance of social responsibility and its positive impact on society and the environment. Accordingly, the Company is committed to adopting initiatives that promote social and economic development and to integrating sustainability and social responsibility standards into its daily activities, while considering the interests of all stakeholders.

This policy has been prepared in line with the provisions of the Corporate Governance Regulations issued by the Capital Market Authority, affirming the Company's commitment to strengthening principles of good governance, transparency, and ethical conduct in all its practices.

Scope of the Policy

The provisions of this policy apply to all employees of the Company, its customers, suppliers, the community, and other stakeholders.

Objectives

- To achieve a balance between the Company's objectives and the goals pursued by society.
- To act responsibly toward employees, customers, shareholders, and the community in which the Company and its subsidiaries operate.
- To adopt best international standards and practices in implementing corporate social responsibility.
- To contribute to achieving the objectives of the Kingdom of Saudi Arabia's Vision in all aspects.
- To launch effective initiatives and programs in the field of social responsibility and sustainability.
- To disclose, in relevant periodic reports, the Company's social responsibility objectives, plans, programs, and initiatives.

General Policy

The Company's Board of Directors and executive management are committed to adopting best standards and practices in the field of corporate social responsibility and sustainability, considering them as a long-term investment that generates sustainable benefits for both the Company and society. They also emphasize adherence to professional and ethical conduct in all dealings with stakeholders, based on the belief that social responsibility is an integral part of the Company's strategy to achieve a balance between its objectives and societal expectations.

Stakeholders

Shareholders

- Providing accurate and reliable information to all shareholders, ensuring clarity and timely disclosure in compliance with relevant laws and regulations.
- Commitment to applying governance principles with transparency and integrity and documenting these practices through relevant periodic reports.
- Enhancing communication with shareholders and involving them in relevant decisions and initiatives to achieve mutual interests and support the Company's objectives.

Employees

- Providing a safe and fair working environment that promotes the well-being of employees and their families and supports their physical and mental health.
- Enabling employees to participate in decision-making within approved frameworks and encouraging communication with senior management through official channels.



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- Supporting freedom of expression within approved conduct rules and listening with respect, while maintaining confidentiality when required.
- Providing equal opportunities for all employees to participate in training and development programs to enhance their professional and personal skills.
- Building a stable relationship with employees based on shared responsibility and mutual success.
- Ensuring fairness and equality among all employees without discrimination based on gender, age, background, or any other considerations.
- Encouraging and facilitating employee participation in social activities and community-supporting programs.
- Promoting women's empowerment and enabling their access to leadership positions through support and development.

Community

- Providing, to the extent possible, direct, and indirect support to charitable, social, and development institutions to improve quality of life and raise living standards within the community.
- Supporting individual empowerment by providing training and professional qualification opportunities and contributing to job creation that meets community needs.
- Cooperating with governmental and non-governmental entities to promote ethical and societal values and participating in national initiatives aimed at sustainable development.

Customers

- Ensuring the provision of reliable and secure services, while adhering to the highest safety and security standards.
- Enhancing effective communication with customers by providing clear and accessible channels for feedback and complaints and ensuring fair and transparent handling.
- Protecting customer privacy through strict security measures and preventing unauthorized use of their data or misleading promotional practices.
- Investing in technological development and improvement to deliver advanced services that efficiently meet customer needs.
- Building strong, trust-based relationships with customers, maintaining continuous communication, and conducting surveys to improve service quality.

Suppliers

- Promoting clear and responsible communication with all suppliers to ensure transparency in dealings.
- Supporting the national economy by collaborating with local suppliers where possible, while reinforcing the principle of shared responsibility for mutual success.
- Ensuring suppliers' compliance with social responsibility standards and occupational health and safety requirements.
- Respecting fair competition rules and conducting business with integrity without harming competitors or engaging in unlawful practices.
- Committing to combating all forms of corruption and bribery and refraining from obtaining undue advantages at all stages of contracting and execution.
- Complying with all applicable laws, regulations, and legislation related to the Company's operations and practices.
- Adhering to ethical standards and business conduct rules, even in cases not explicitly covered by applicable laws.

Environment

- Striving to achieve sustainable positive outcomes aligned with international environmental protection standards, as well as national and global sustainability goals.



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- Supporting and developing initiatives and programs that enhance environmental practices and encourage environmentally friendly solutions.
- Engaging with suppliers who provide products and services that contribute to environmental protection and support sustainability practices.
- Developing and promoting products and services that positively impact the environment and society, with a focus on innovation in environmental solutions.

Final Provisions

This policy shall come into effect and be binding upon the Company from the date of its approval by the Board of Directors and adoption by the General Assembly of shareholders.

The content of this policy shall be reviewed periodically as needed, and any amendments shall be submitted to the Board of Directors and the General Assembly for approval to ensure alignment with applicable rules and regulations.