

Date: 10/08/1445 AH

Corresponding to: 20/02/2024

Report of Sharia Audit

For the Financial Period 1/1/2023-31/12/2023

Messrs. Tijara & Real Estate Investment Company **Respectfully**

Peace be with you,

Pursuant to authorities vested to us by the General Assembly Meeting Members for Tijara & Real Estate Investment Company and under company articles of incorporation and instructions of concerned control authorities, Sharia audit submitted its final report for the period 1/1/2023-31/12/2023 and it includes four items as follows:

First: Works of Sharia Audit Authority:

Sharia Audit Authority made its works encompassing examining investment structures and contract forms, products, policies and procedures, whether directly or in coordination with department of internal sharia auditing so as to acquire all information and interpretation considered necessary to be provided with enough evidences to give reasonable confirmations that the Company didn't violate Islamic sharia provisions in the light of Sharia Audit authority and approved sharia standards for the Company and resolutions of related control authorities.

Second: Resolutions of Sharia Audit Authority:

Company Sharia Audit Authority didn't respond to any inquiries during this period.

Third: Policies and Procedures Approved by Sharia Audit Authority:

Company Sharia Audit Authority didn't approve any policies and procedures for company products and activities during this period.

Fourth: Final Opinion:

After studying all clarifications and confirmations we acquired, we see that:

- 1- Contracts, processes and transactions made by the Company during the period 1/1/2023 till 31/12/2023, were made according to Islamic sharia provisions.
- 2- The responsibility of paying ZAKAT lies with the shareholders.

Thanks be to Allah

Sharia Audit Authority
Director

Prof. Abdulaziz
Alqassar



Sharia Audit Authority
Member

Prof. Essam Khalaf
AlEnezi



Sharia Audit Authority
Member

Prof. Ali Ibrahim
Alrashid

