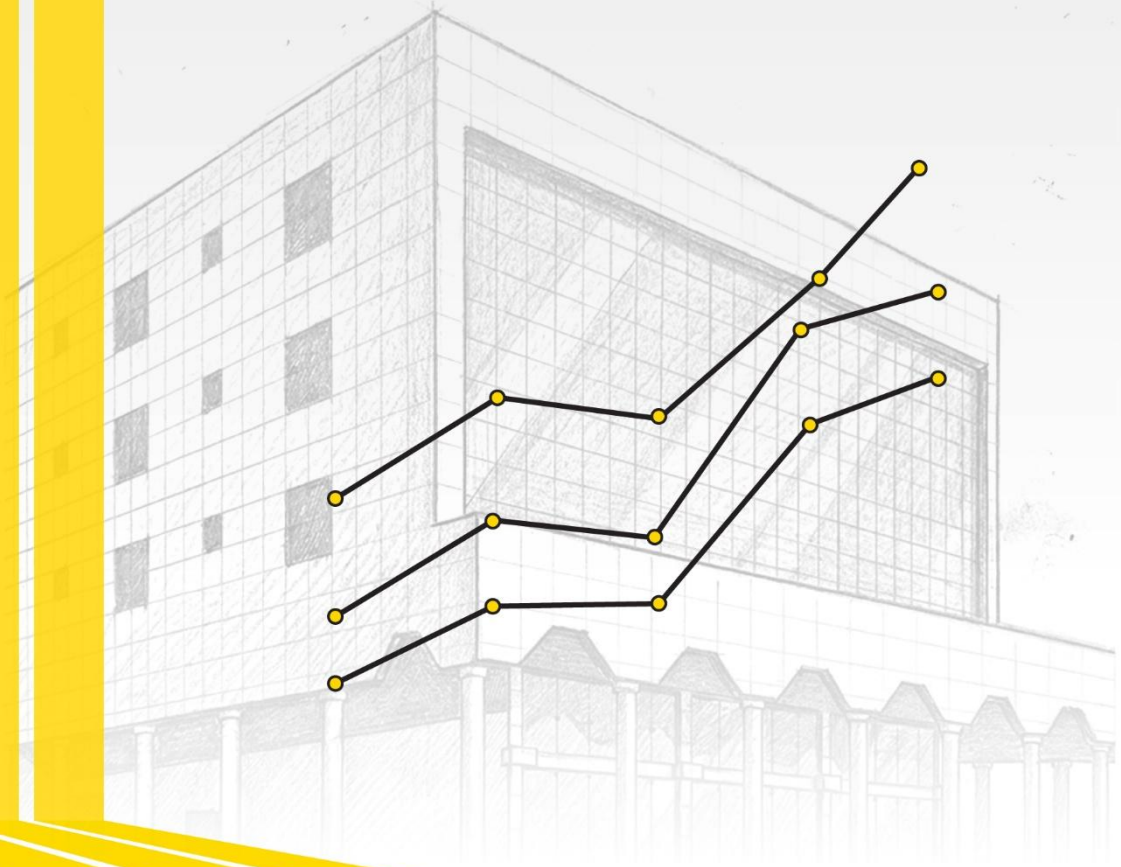
Abdullah Saad Abomoati
Company for Bookstores

أبو معطي
AboMoati

REPORT of 2025



Report
Of
2025

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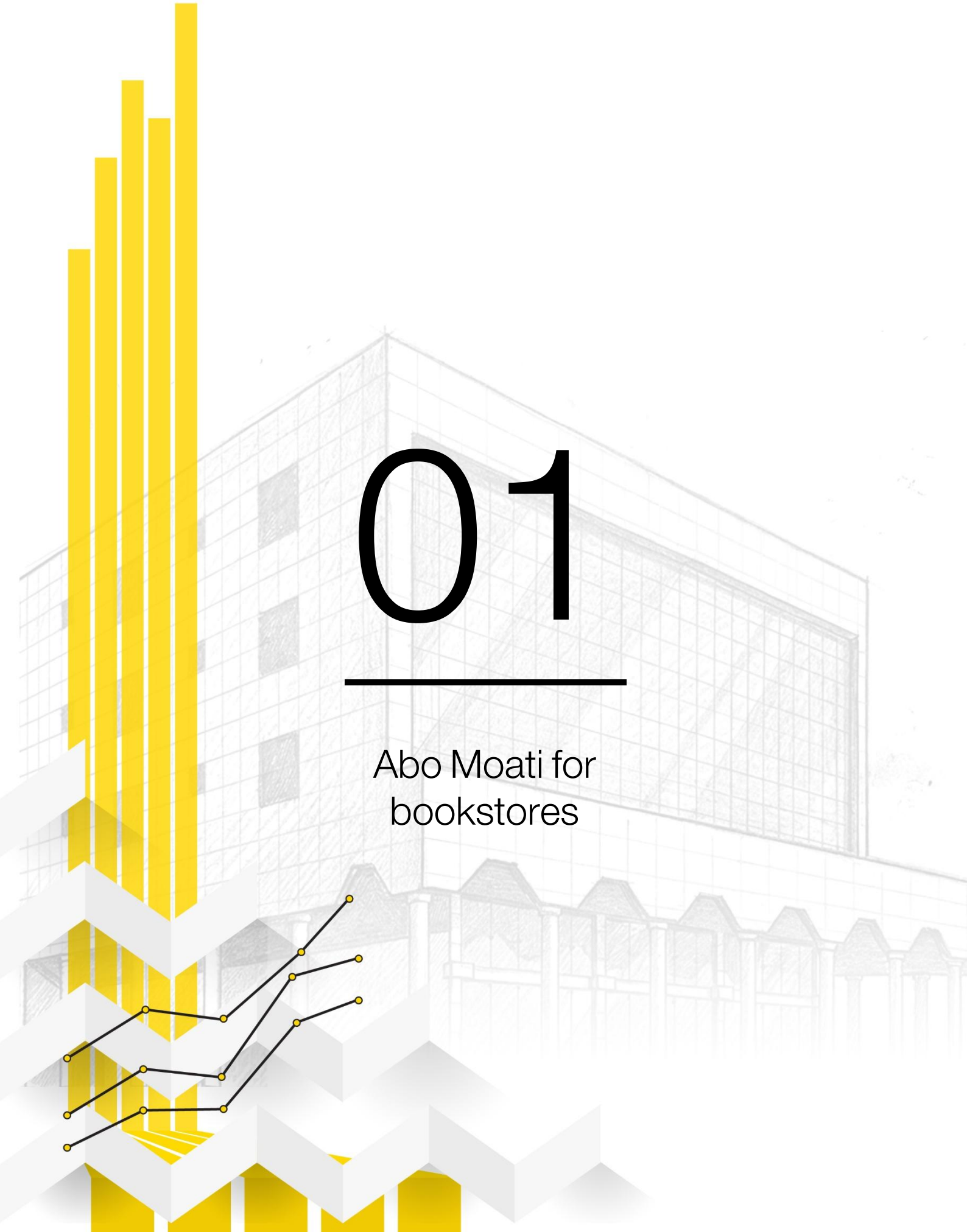


01

Abo Moati for bookstores

Board of Directors Message

Dear shareholders of Abdullah Saad Abo Moati Company for bookstore,

On behalf of my fellow Board members, I am pleased to present to you the Annual Report of Abdullah Saad Abu Moati for Bookstores Company for the financial year ended 31 March 2026. This report has been prepared in accordance with the requirements of the Corporate Governance Regulations, the Saudi Companies Law, and the Company's Articles of Association.

This report provides an accurate overview of the Company's activities, performance, and achievements, in addition to its future strategic plans. As we present these results, we would like to affirm that our continuous efforts to enhance performance and grow shareholders' rights have been successful, thanks first to Allah, and then to the dedication and commitment of our employees, as well as the sound guidance of the Board of Directors in enhancing the Company's efficiency and position and fulfilling the aspirations of our shareholders and customers.

In conclusion, the Company's management reaffirms its commitment to continuing its efforts to improve performance and achieve the objectives set out in our plans and strategy, with the aim of delivering sustainable growth and generating positive and rewarding results, by the will of Allah.

Please accept our sincere appreciation and gratitude

Chairman of the Board of Directors
Dr. Saad Abdullah Abo Moati

Section one: the company's activity and information about its subsidiaries:

First: The main activity of Abdullah Saad Abu Moati Company for Bookstores is:

1. Wholesale and retail sector of stationery, office supplies and Accessories.

2. Investment properties sector.

The impact of these main activities on the company's business volume and its contribution to the results are as follows:

Amount in Millions of Riyals

Company Main Activity	Revenue of the Activity	Percentage
Stationery, office supplies and Accessories.	248	95.55%

Amount in Millions of Riyals

Investment Properties Activity	Revenue of the Activity	Percentage
Investment Properties Sector Net Revenue	6.6	2.54 %

Second: The activities of the subsidiary of Abdullah Saad Abo Moati Company for bookstore are:

1. Wholesale of inks, printers, and stationery products - Schneider Canon - Samsung - HP

The impact of these main activities of the subsidiary on the company's business volume and its contribution to the results is as follows:

Amount in Millions of Riyals

Subsidiary Activity	Revenue of the Activity	Percentage
Inks and printers	4.9	1.91%

Third: Subsidiaries

Name	Its capital	The percentage of the company's ownership	The main activity	The country in which it operates	Founding country
Al-Maujeh Trading Company	40,000,000	100%	Import, export and wholesale trade in school and office supplies, educational aids and inks	Saudi Arabia	Saudi Arabia

Fourth: About the subsidiaries:

First: Al-Maujeh Trading Company Limited Liability:

It was established as a sole proprietorship on (11/04/1996) in Riyadh city, and on 22/12/2013 it was turned into a limited liability company with a capital of (40,000,000) Riyals, and on: 29/07/2019, Mohammed Rashid Al-Duweish Company (subsidiary company) ceded its share (1%) stake in Al-Maujah Company to Abdullah Saad Abu Moati for Bookstores Company, and Al-Maujah Company became 100% owned by Abdullah Saad Abu Moati for bookstore.

02

Financial Performance

Section Two: Financial Performance

First: Business results for the last five fiscal years:

Comparison of business results for the last five years for the fiscal year ending on March 31

Amount in Millions of Riyals

Specifications	2026	2025	2024	2023	2022
Revenue	260	270	270	314	282
Cost of Revenue	175	186	194	234	217
Gross Profit	85	84	76	80	65
Net Profit	25	22	27	17	15

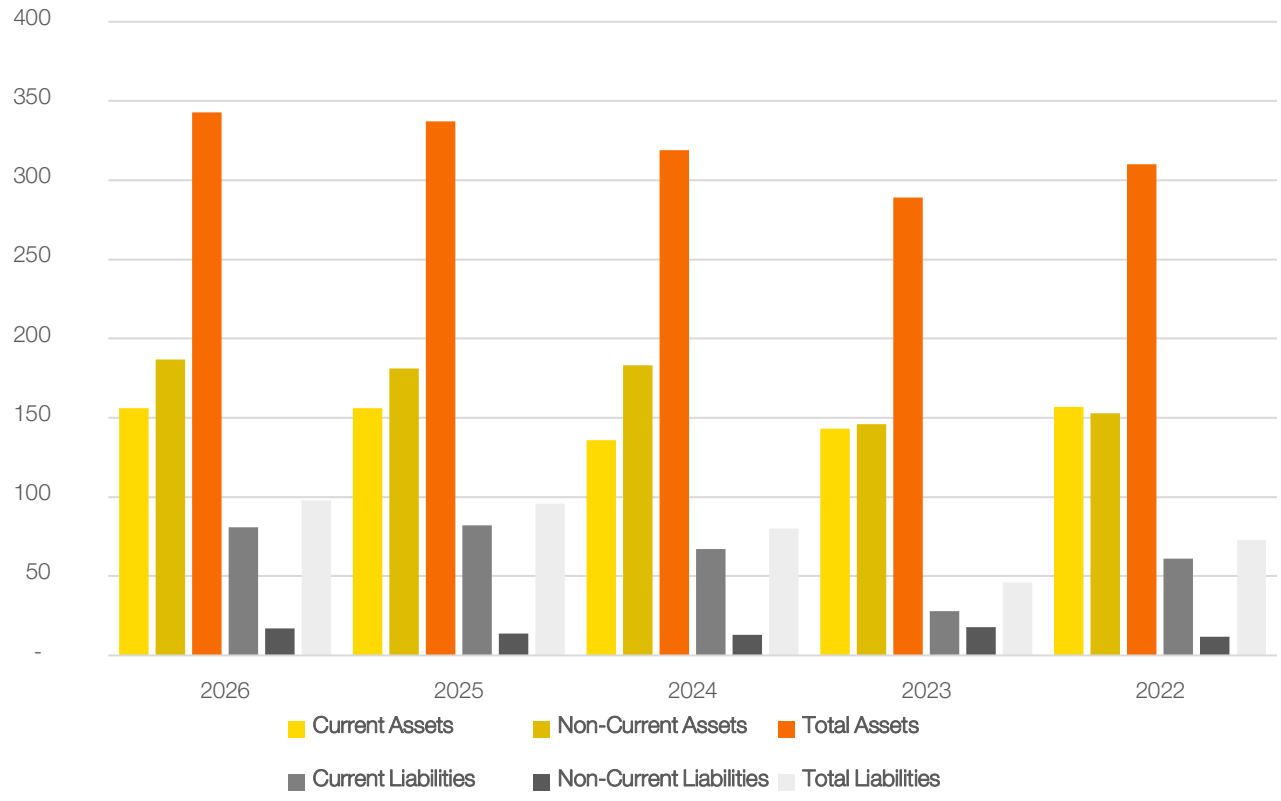
Business results for the last five years in the form of a graph

Comparing assets and liabilities for the last five years:

Amount in Millions of Riyals

Specifications	2026	2025	2024	2023	2022
Current Assets	156	156	136	143	157
Non-Current Assets	187	181	183	146	153
Total Assets	343	337	319	289	310
Current Liabilities	81	82	67	28	61
Non-Current Liabilities	17	14	13	18	12
Total Liabilities	98	96	80	46	73

Assets and liabilities for the last five years in graphic form:



Second: Geographical analysis of the company:

The following geographical analysis shows the company's revenues by geographical regions in the Kingdom for the fiscal year ending 31/03/2026.

Amount in Millions of Riyals

Central region	Eastern region	Western region	Southern region
168	24	44.6	18

Geographical analysis of the total revenue of the subsidiary

Amount in Millions of Riyals

Central region	Eastern region	Western region	Southern region
3.1	0.36	1.4	0.06

Third: A clarification of the operational results compared to the results of the previous year for the fiscal year ending on March 31:

Amount in Millions of Riyals

Specifications	2026	2025	Variations +/-	Variation %
Sales	260	270	- 10	- %3.70
Cost of Sales	175	186	- 11	- %5.91
Gross Profit	85	84	+ 1	+ %1.19
Other Operating Revenue	0	0	0	%00
Operational Expenses	53	56	- 3	- %5.36
Operating Profit (loss)	32	28	+4	+ %14.28

Sales declined by 3.7% during the current year compared to the previous year, primarily due to lower sales in the wholesale, retail, and inks segments, despite an increase in revenue from the leasing segment.

Fourth: Clarification of any difference from international accounting standards:

The Company's financial statements for the fiscal year ended 31 March 2026 have been prepared in accordance with the International Financial Reporting Standards (IFRS) as endorsed in the Kingdom of Saudi Arabia, and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants (SOCPA).

Fifth: Information related to the company loans:

a) Loans and Murabahas - short-term Murabahas

Amount in Millions of Riyals

Specifications	Saudi Investment Bank	Ahli National Bank	Al Jazeera Bank	Sab	Al Rajhi Bank
Short term facility limit	30	40	50	30	25
Agreement expiration date	2026/08/31	2026/04/30	2026/08/31	2027/03/29	2027/03/29
Facilities type	Short term	Short term	Short term	Short term	Short term
Loan term	180 Days	180 Days	180 Days	180 Days	180 Days
Purpose of the loan:	Working Capital Financing				
Collaterals	Promissory Note	Promissory Note	Promissory Note	Promissory Note	Promissory Note

*The subsidiary does not have bank loans.

b) The movement of bank loans during the fiscal year ending on 03/31/2026.

Specifications	All Banks (Saudi Riyals)
Total loan balance as of 01/04/2025	46,252,296
Used during the year 2025/2026	122,607,131
Paid during the year 2025/2026	(112,913,058)
Loan balance on 31/03/2026	55,946,369

b) Long-term loans and Murabaha:

Nothing.

Sixth: Regular Payments to Government Entities:

Specifications	Paid during the year (Saudi Riyals)
Zakat Paid	1,964,381
Accrued Zakat for the year ended 31/03/2026	1,984,409
GOSI	1,479,918
Labor Office and Passports Department	1,880,157

Seventh: Penalties, precautionary measures or precautionary restrictions imposed on the company:

Penalty	Reason for Violation	Issuing Authority	Total Amount (SAR)	Corrective and Preventive Actions
Monetary Fine	Failure to renew the license	Ministry of Municipal and Rural Affairs	10,000	Compliance with applicable regulatory requirements
Monetary Fine	Traffic violations	Ministry of Interior – General Traffic Department	2,505	Compliance with applicable regulatory requirements
Monetary Fine	Penalties related to the absence of pallets	Zakat, Tax and Customs Authority (ZATCA)	20,300	Compliance with applicable regulatory requirements
Total Amount			32,805	

03

Capital and Investor

Section Three: Capital and Investors

First: The dividend policy and dividends for the fiscal year 2025:

Shares give their holders the right to obtain the profits declared by the company, and according to the company's articles of association, any decision to distribute cash dividends must be issued by the Ordinary General Assembly based on the recommendation of the Board of Directors, which takes into account, when issuing this recommendation, the various prevailing factors at that time, including the company's profits, the financial situation, the restrictions that the profit distribution process is subject to according to financing and debt agreements, the results of the company's activities, the company's current and future cash needs, expansion plans and the company's investment requirements.

Article 39 of Company's Statute provides that a company may, at any time, distribute profits to its shareholders, whether quarterly, semi-annually, or annually, from distributable profits in accordance with the audited or examined financial statements and in accordance with the regulations issued by the competent authorities.

The company distributed cash dividends in the fiscal year 2025 according to the following schedule:

Statement	Distribution date	Percentage	Total distribution
The Second half of the fiscal year 2025	15/09/2025	%5	10,000,000
The first half of the fiscal year 2026	15/12/2025	%5	10,000,000
Total			20,000,000

Second: Shareholders' waiver of Rights to Profits:

There are no arrangements or agreements whereby any of the shareholders waived their rights to profits during the fiscal year ending on 03/31/2026.

04

Risks and Future Outlook

Section Four: Risks and Future Outlook:

First: The risks facing the company and the policy of managing and controlling these risks:

Liquidity risks:

Liquidity risk is the difficulties that the company will encounter in raising funds to meet commitments associated with financial instruments. The company manages risks by ensuring that bank facilities are available and includes the terms of collecting the value of sales within a period of 30 to 60 days from the date of sale, that the value of purchases is paid within a period of 30 to 60 days from the date of purchase.

Credit risk:

It is the inability of other party to fulfil its financial obligations, causing the other party to incur a financial loss. To avoid credit risk the company seeks to manage credit risk related to banks by only dealing with banks that enjoy good reputation and related to customers by setting a credit limit for each customer and by monitoring unpaid debit accounts and ensuring that they are closely followed. Management has not identified any significant impacts arising from concentration of credit risk at the consolidated statement of financial position date.

Risks related to operating systems and information technology:

The company relies on information technology systems to manage its business in general, and the importance of relying on it is that it helps in managing the company's sales and documenting the purchasing processes and their details. Therefore, the company’s failure to maintain and develop information technology systems or any malfunctions in its functions will negatively affect the company's business and its financial results. The company continues to develop and support its technical programs.

currency risk:

Currency exchange rate risk affects the company as it has commercial relations with parties outside the Kingdom (China and Italy) requiring it to deal with them in their currency when carrying out buying and selling operations, given the nature of the change in the currency exchange rate. It is worth noting that most of the company’s transactions are in Saudi riyals and the company does not have any policy against fluctuating exchange rates at the present time.

Legal risk:

Risks related to the legislative and legal changes in the Kingdom, whether related to taxes, labour laws, increasing obligations, or limiting expansion processes and others. The company continually follows up to manage such risks and the applicable procedures and conduct the precautions contributing in improving the awareness level to minimize them.

Second: Future Plans and Forecasts:

The company's plans and strategies have been prepared based on the directions of the Board of Directors that have been developed on the basis of a set of high-level standards that achieve the objectives of the organizational structure of the company. The company aspires to maintain the annual rate of revenue growth in its core investments. The long-term strategic objectives of the company can be summarized as follows:

- Work to finance the company’s expansions, enhance the company's name in the market, and increase marketing and sale.
- Diversification of investments to reduce risk.
- Expansion in the field of retail and commercial agencies.
- Expansion and opening of new markets and covering all the main regions of the Kingdom by opening new branches or finding distributors and agents.
- Developing the administrative structure and organization and raising the level of performance and productivity.
- Updating the ERP system, which helps in linking the various departments, subsidiaries and branches, to tighten control, increase efficiency and effectiveness, and provide information for the decision-making process.
- decrease costs and eliminating unnecessary costs that do not add value to the company.
- Maintaining the expertise and working to build a qualified administrative team with high experience.
- Improving and developing internal control systems to tighten control over the company's operations.
- Work to establish and develop an electronic platform for the company in order to enhance its position in the world of e-commerce which in turn helps increase the level of sustainability in its business and its future growth.

05

Governance

Section Five: Governance:

First: Board of Director and Executive Management Formation:

The board of director is composed of six members in accordance with the provisions of article (16) of the corporate governance regulations issued by the Capital Market Authority, and the following is a list of the names and information of the members of the Board of Directors.

Name	Current Position	Previous Position and Experiences	Qualifications
Dr. Saad Abdullah Abomoati	Chairman of the Board of Directors of Abdullah Saad Abo Moati Company for Bookstores	- Former Managing Director of Abdullah Saad Abo Moati Company for Bookstores. - 22 years' experience in business administration in the stationery sector. - Former General Director of the Abdullah Saad Abo Moati Establishment for Bookstores.	- PhD in Administrative psychology- Tanta University. - MSc Managerial Psychology- King Saud University. - Bachelor's degree in psychology-King Saud University
Abdullah Saod Al-Rashoud	- CEO of BlomInvest Saudi Arabia. - Vice chairman of the bord of Directors ang a member of the Remuneration and nominations committee For Food Gate Company.	- Tabarak Investment Company - Founder and CEO-. - KSB Capital Group - Founder and CEO -. - Capital Market Authority - Saudi Industrial Development Fund (SIDF).	- Master of Business Administration MBA, Finance - University of Nottingham - Bachelor of Science in Mechanical Engineering
Sultan bin Ahmad Al-Shubeili	- Sultan bin Ahmad Al-Shubeili Accountants and Legal Auditors.	- Founder of Sultan bin Ahmad Al-Shubeili Accountants and Legal Auditors. - Partner and Chairman of the Technical Committee and Training Committee at PKF Al-Bassam. - Accounting Team Leader at Thiqah Business Services. - Senior Auditor at Ernst & Young (EY) -	- Bachelor's degree in accounting – King Saud .University -

Name	Current Position	Previous Position and Experiences	Qualifications
Mohammed bin Shabeeb Shafi Al-Mutlaq.	Saudi Kuwaiti Finance House.	- OUD Capital - Saudi Advanced Industries Company - Saudi Kuwaiti Finance Bank	- Bachelor's degree in law – Dar Al Uloom University.
Saeed Omer Saeed Basaeed	Businessman	- Former founder and general manager of Al-Mujah establishment. - 40 years of experience in the inks and printers sector. - Partner and Founder at Al Dabbous establishment for Office Equipment and Stationery. - He worked for Saudi Airlines and the General Establishment for Trade and Navigation.	- High School
Mohammed Abdullah Saad Abo Moati	CEO of Abdullah Saad Abo Moati company for bookstore.	- Former Marketing General Manager at Abdullah Saad Abo Moati Company for bookstore. - 14-year experience in operations, supply chain, and business development.	Diploma in Computer Networks from the College of Communications.

The names and data of the members of the executive management are as follows:

	Name	Current Position	Previous Position and Experiences	Qualifications
1	Mohammed Abdullah Abomoati	It was mentioned in the first item of the fifth section of this report.		
2	Muhammad Ahmed Mustafa	Executive Vice President	35 years of experience in the field of accounting, finance and management	Bachelor's degree in accounting
3	Abdul Aziz Mohammed Al-Duwaish	General manager of the stationery sector at Abdullah Saad Abo moati company	20year experience-in operience management	High school
4	Kamel Aburajab	Financial Manager	Financial Controller – Abdullah Al Othaim Markets Co.	Bachelor's degree in finance and Accounting

Second: The Board of Directors Members Classification:

No	Member's Name	Membership Classification (Executive – Non-Executive – Independent)
1	Dr. Saad Abdullah Abomoati	Non-Executive
2	Abdullah Saod Al-Rashoud	Non-Executive
3	Saeed Omer Basaeed	Non-Executive
4	Sultan bin Ahmad Al-Shubeili	Independent
5	Mohammed bin Shabeeb Al-Mutlaq	Independent
6	Mohammed Abdullah Abomoati	Executive

Third: The following table lists the companies in which the company's board member is a member of its current and former boards, or one of its directors:

	Companies in which the board member is a member of its current boards or one of its directors			Companies in which the board member was a member of its former boards or one of its directors		
Member Name	Company Name	Legal Entity	within / outside Kingdom	Company Name	Legal Entity	within / Outside Kingdom
Dr. Saad Abdullah Abomoati	Estidamah company	Limited liability	Within Kingdom			Within Kingdom
	Abdullah Saad Abomoatl for bookstores	Listed Joint Stock Company				
Mohammed bin Shabeeb Shafi Al-Mutlaq.	Abdullah Saad Abomoatl Company for bookstores					
	Saudi Advanced Industries Company					
	Middle East Specialized Cables Co					
Abdullah Saod Al-Rashoud	Abdullah Saad Abomoatl Company for bookstores			Buruj Cooperative Insurance Co		
	Foods Gate company					
	Mowaten Real Estate company	Limited liability				
	Blominvest company					
	Alwazn Almithaly company					

	Companies in which the board member is a member of its current boards or one of its directors			Companies in which the board member was a member of its former boards or one of its directors		
Member Name	Company Name	Legal Entity	within / outside Kingdom	Company Name	Legal Entity	within / Outside Kingdom
Saeed Omer Saeed Basaeed	Abdullah Saad Abomoatl Company for bookstores	Listed Joint Stock Company	Within Kingdom			Within Kingdom
Sultan bin Ahmad Al-Shubeili	Global Plates Trading Company	Limited liability				
	Abdullah Saad Abomoatl Company for bookstores	Listed Joint Stock Company				
Mohammed Abdullah Abomoati	Abdullah Saad Abomoatl Company for bookstores					
	Alwazn Almithaly company	Limited liability				

Fourth: attendance record - board meetings – during2025:

The Board of Directors held four meetings during the year 2025-2026 as follows:

	Name	First Meeting 23-07-2025	Second Meeting 27-08-2025	Third Meeting 26-11-2025	Fourth Meeting 25-02-2026	Total Attendance
1	Dr. Saad Abdullah Abomoati	√	√	√	√	4
2	Abdullah Saod Al-Rashoud	√	√	√	√	4
3	Saeed Omer Saeed Basaeed	√	√	√	√	4
4	Mohammed Abdullah Abomoati	√	√	√	√	4
5	Sultan bin Ahmad Al-Shubeili	√	√	√	√	4
6	Mohammed Shabeeb Al-Mutlaq	√	√	√	√	4

Not Attended × Attended√

Fifth: Record of the attendance of the general assembly meetings of the shareholders:
The General Assembly of Shareholders met during the year 2025, and the following is its date and attendance record of members of the Board of Directors:

Attendance Record

	Name	Ordinary General Assembly 17/09/2025
1	Dr. Saad Abdullah Abomoati	√
2	Abdullah Saod Al-Rashoud	√
3	Saeed Omer Saeed Basaeed	√
4	Mohammed Abdullah Abomoati	√
5	Sultan bin Ahmad Al-Shubeili	√
6	Mohammed Shabeeb Al-Mutlaq	√

Not Attended × Attended√

Sixth: The means adopted by the Board of Directors in evaluating its performance and the performance of its committees and their members, and the external entity that performed the evaluation and its relationship to the Company, if any:
The Board of Directors has not applied any methods from an external body to conduct the performance assessment during the fiscal year 31 /03/2026 as this does not apply to the company at the present time.

Seventh: Interests and Rights of the Board Members and Senior Executives in the Company's Shares:

1.The percentage of ownership by members of the Board of Directors, including their relatives in the Company during the fiscal year 2025:

Names of Directors	Capacity	At the Beginning of the Year		At the End of the Year		Net Change	Percentage Change
		No. of Shares	Debt Instru-ments	No. of Shares	Debt Instru-ments		
Dr. Saad Abdullah Abomoati	Chairman of the Board	660,093		636,493		23,600-	%3.58-
Saeed Omer Saeed Basaeed	Vice Chairman of the Board	1,036,710		1,021,710		15,000-	%1.45-
Abdullah Saod Al-Rashoud	Board Member	100		100		0	%
Sultan bin Ahmad Al-Shubeili	Board Member	0		0		0	%
Mohammed bin Shabeeb Al-Mutlaq	Board Member	1,000		1,000		0	%
Mohammed Abdullah Abomoati	Board Member	292,003		292,003		0	%

2-The percentage of ownership of Senior Executives and their relatives the Company during the fiscal year 2025:

Names of Directors	Capacity	At the Beginning of the Year		At the End of the Year		Net Change	Percentage Change
		No. of Shares	Debt Instru-ments	No. of Shares	Debt Instru-ments		
Mohammed Abdullah Abomoati	CEO	292,003		292,003		0	%

Eighth; Board Committees:

Rewards and Nominations Committee:

The committee has the following responsibilities:

The assignments and specialties of the Remunerations and Nomination Committees include recommending everything related the nomination to the Board of Directors, Review the required needs, qualifications and skills in accordance with the approved policies, taking into account not to nominate any person previously convicted of a crime against honor and honesty,Review the structure of the board and specifying the points of weakness and strength in the Board of Directors, propose solutions to address them in line with the company's interests., ensuring annually the independence of independent members and the absence of any conflicts of interest and preparing a clear policy for the remunerations of the Board members and the Executive Manage

Member Committee:

The following is a list of the names and information of the members Committee:

Name		Current Positions	Previous Positions	Qualifications	Experience
1	Sultan bin Ahmad Al-Shubeili	It was mentioned in the first item of the fifth section of this report.			
2	Dr. Saad Abdullah Abo Moati	It was mentioned in the first item of the fifth section of this report.			
3	Saeed Omer Saeed Basaeed	It was mentioned in the first item of the fifth section of this report.			
4	Mohammed bin Shabeeb Al-Mutlaq	It was mentioned in the first item of the fifth section of this report.			

Meeting Committee:

	Member Name	Position	Date of Meeting	
			2025/07/16	2026/03/18
1	Sultan bin Ahmad Al-Shubeili	Committee Chairman	√	√
2	Dr. Saad bin Abdullah Abo Moati	Member	√	√
3	Saeed Omer Saeed Basaeed	Member	√	√
4	Mohammed bin Shabeeb Al-Mutlaq	Member	√	√

Not Attended × Attended√

2.Audit Committee

Functions of audit committee.

The Audit Committee was formed by a resolution of the General Assembly on 13Jan2025. The Audit Committee's tasks in accordance with the approved regulations are to assess the internal control system, ensuring the Company's compliance with the relevant laws, regulations, policies and instructions, providing recommendations to the Board to nominate external auditors, dismiss them, determine their remunerations, and ensuring their independence, studying the external auditor's reports and its comments on the financial statements, and following up the procedures taken in connection therewith overseeing the integrity and integrity of financial reports.

Member Committee.

The following is a list of the names and information of the members Committee:

	Name	current positions	previous positions	Qualifications	Experience
1	Sultan bin Ahmad Al-Shubeili	It was mentioned in the first item of the fifth section of this report.			
2	Abdullah bin Saud Al-Rashoud	It was mentioned in the first item of the fifth section of this report.			
3	Abdullah Khalaf Al-Yousef	- Abu Dhabi Commercial Bank.	- Member of the Audit Committee in several companies. - CEO of Wasel Digital Brokerage Company. - Board Member and Chairman of the Audit Committee at Medical University Pathways Company. - Chairman of the Board at Value Platform for Evaluation Company. - Director of Smart Guide Financial Consulting Company. - Manager at Al-Jazira Bank.	- Bachelor's degree in management information systems – King Fahd University of Petroleum and Minerals.	

Meeting Committee:

			Date of Meeting				
Member Name		Position	1st Meeting 26/06/2025	2nd Meeting 04/08/2025	3rd Meeting 04/11/2025	4th Meeting 08/02/2026	Meeting
1	Abdullah bin Saud Al-Rashoud	Committee Chairman	√	√	√	√	4
2	Sultan bin Ahmad Al-Shubeili	Member	√	√	√	√	4
3	Abdullah Khalaf Al-Yousef	Member	√	√	√	√	4

Not Attended × Attended√

Ninth: Disclosure of Rewards:

1. Remuneration of Board Members and Committee Members:

Remuneration and compensation of members of the board of directors

The Company has prepared "The reward policy of the members of the Company's board, its subordinate committees and executive management pursuant to the provisions of paragraph (1) of Article (58) of the Corporate Governance Regulations issued by the Capital Market Authority Board and approved by the general assembly of the Company on 2024/12/31. The rewards granted to directors and senior executives is consistent with the approved policy.

First: General criteria for rewards:

1. Their consistency with the company's strategic plans and objectives.
2. Urging members of the board, its committees and executive management to ensure the company's success and long-term development and linking the variable segment of rewards with long term performance.
3. Rewards should be determined based on the level of the job, the tasks, skills, responsibilities assigned to the employer, qualifications and experiences and the level of performance.
4. Their consistency with the size nature and degree of risk in the company.
5. Taking into account the practices of other companies in determining rewards, while avoiding any unnecessary rise of rewards and compensation arising out of that.
6. Taking into account the practices of other companies in determining rewards, while avoiding any unnecessary rise of rewards and compensation arising out of that.
7. They aim at attracting, maintaining and motivating professional competencies, yet they shall not pass acceptable limits.
8. Suspending or reclaiming the bonus if it is determined to have been determined based on inaccurate information provided by a member of the Board of Directors or Executive Management, in order to prevent exploitation of the employee's position to obtain undue bonuses.
9. Regulating the granting of shares in the company to members of the Board of Directors and executive management, whether they are new issues or shares purchased by the company.

Second: Remunerations for members of the Board of Directors:

1. Contribute to compensating the members of the Board of Directors and its committees to the public with a specific amount or attendance fees or expense allowances, not exceeding what is stipulated in the Companies Law and its regulations, as well as the company's articles of association, using the following tools:

An annual bonus of (150,000) one hundred and fifty thousand riyals for each member of the Board of Directors.

Additional allowances and benefits such as travel expenses and succession fees as per the shipbuilding company.

2. Allowances and other benefits, such as travel expenses, will be added according to the company's policy.
3. The annual report of the Board of Directors submitted to the General Assembly must include details of the policies related to remuneration and the mechanisms for determining them, the remuneration and expenses allowances that the members of the Board of Directors obtained during the fiscal year and other benefits, and the financial and in-kind amounts and benefits paid to any of them in return for any work or positions Executive, technical, administrative, or consultations (if any). It must also detail the number of board meetings and the number of sessions attended by each member of the Board of Directors since the last General Assembly meeting.
4. Remunerations for independent members of the Board of Directors must not be a percentage of the company's profits or be directly or indirectly based on the company's profitability.
5. Members of the Board of Directors may not vote on the Board of Directors members's remuneration at the General Assembly meeting.

Third: Remunerations for committee members:

1. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors shall determine and approve remunerations, attendance fees and other entitlements for the membership of its committees, with the exception of the Audit Committee. And includes the regulation of the work of each of the committees on the rewards of its members
2. Remunerations for committee membership shall be in the form of a lump sum in addition to meeting attendance fees.
3. Remunerations for membership of the Audit Committee shall be approved by the shareholders' General Assembly based on the recommendation of the Board of Directors.
4. The number of memberships held by a member of the Board of Directors shall be taken into account upon the composition of committees, such that the total remuneration amount disbursed to a member for their membership on the Board of Directors and its committees shall not exceed the maximum provided in the Companies Law.

Fourth: Remunerations for the Executive Management:

The company gives senior executives financial advantages based on the salary scale and policy adopted in this regard.

Executive management rewards include:

- A basic salary that is paid at the end of each calendar month on a monthly basis
- Medical insurance for him and his family.
- Transportation allowance.
- Housing allowance.

The company also confirms that there is no material deviation from this policy. The following is a details of the remunerations paid to members of the Board of Directors during the fiscal year 2025 (as members of the Board)

Saudi Riyals

	Fixed Remuneration							Variable Remuneration						End of Service	Grand Total	Expenses
	Certain Amount	Board Attendance	Committee Attendance Allowance	In-kind Benefits	Technical, Administrative	Chairman/Managing	Total	Percentage of Profit	Periodic Bonuses	Short-term Incentive Plans	Long-term Incentive Plans	Granted Shares	Total			
First: Independent Members																
Dr. Omar Mohammed Abdulaziz Al Rayes*	112,500	15,000													**127,500**	
Mushary Abdulrahman Mohammed Al Nashmi*	112,500														**112,500**	
Mohammed Omair Ayed Al Otaibi*	112,500	46,500													**159,000**	
Ahmed bin Naga Al Dhiabi*	112,500	15,000													**127,500**	
Mohammed Shabib Al Mutlaq	37,500	5,000													**42,500**	
Sultan Ahmed Al Shubaili	37,500	20,500													**58,000**	
Total	**525,000**	**102,000**													**627,000**	
Second: Non-Executive Members																
Dr. Saad bin Abdullah Abomoati	150,000	20,000													**170,000**	
Saeed bin Omar Basaeed	150,000	20,000													**170,000**	
Yousef bin Mohammed Al Qafari*	112,500														**112,500**	
Abdullah bin Saud Al Rashoud	150,000	62,000													**212,000**	
Total	**562,500**	**102,000**													**664,500**	
Third: Executive Members																
Mohammed bin Abdullah Abomoati	150,000														**150,000**	
Total	**150,000**														**150,000**	

-The reward was disbursed after approved by the General Assembly on 17/09/2025.

- The membership of Dr. Omar Mohammed Al-Rais ended on 31/12/2024 due to the expiration of the council term.

- The membership of Mr. Mishari Abdul Rahman Al-Nashmi ended on 31/12/2024 due to the expiration of the council term.

- The membership of Mr. Mohammed bin Umair Al-Otaibi ended on 31/12/2024 due to the expiration of the council term.

-The membership of Mr. Ahmed bin Najah Al- Dhiabi ended on 31/12/2024 due to the expiration of the council term.

-The membership of Mr Yousef bin Mohammed Al Qafari ended on 31/12/2024 due to the expiration of the council term.

Senior Executive Rewards

Following is a breakdown of rewards paid to the senior executives who received the highest rewards, including the CEO and the chief financial officer during the fiscal year 2025:

Saudi Riyals

	Fixed rewards				Variable rewards						End of Service benefits	Total executive remuneration for the board if any	Grand total
	Salaries	Allowances	In-kind benefits	Total	Periodic rewards	Profits	Short-term incentive plans	Long-term incentive plans	Granted shares (value)	Total			
Bonuses and Compensation Paid to Top Five Executives They are the CEO, CFO, Executive Vice President, and Director of the Libraries Sector.	2,232,000	795,000		3,027,000	60,000							150,000	3,237,000
Total	**2,232,000**	**795,000**		**3,027,000**	**60,000**							**150,000**	**3,237,000**

Rewards of members of committees:

Following is a breakdown of rewards paid to members of committees during the fiscal year 2025:

Saudi Riyals

Name	Fixed Remuneration	Session Attendance Allowance	Total
Members of Audit Committee			
Mohammed Omair Al-Otaibi*	37,500	9,000	46,500
Abdullah bin Saud Al-Rashoud	50,000	12,000	62,000
Ahmed Ibrahim Al-Ajlah*	37,500	9,000	46,500
Sultan Ahmed Al-Shubaili	12,500	3,000	15,500
Abdullah Khalaf Al-Yousef	12,500	3,000	15,500
Total	**150,000**	**36,000**	**186,000**
Members of Rewards and Nominations Committee			
Dr. Omar Mohammed Al Rayes*	15,000		15,000
Dr. Saad Abdullah Abomoati	20,000		20,000
Saeed Omer Saeed Basaeed	20,000		20,000
Ahmed Naga Al Dhiabi*	15,000		15,000
Sultan Ahmed Al-Shubaili	5,000		5,000
Mohammed Shabib Al-Mutlaq	5,000		5,000
Total	**80,000**		**80,000**

- The membership of Mr. Mohammed Omair Al-Otaibi ended on 31/12/2024 due to the expiration of the council term.

- The membership of Mr. Ahmed Ibrahim Al-Ajlah ended on 31/12/2024 due to the expiration of the council term.

- The membership of Dr. Omar Mohammed Al Rayes ended on 31/12/2024 due to the expiration of the council term.

-The membership of Mr. Ahmed Naga Al Dhiabi ended on 31/12/2024 due to the expiration of the council term.

Tenth: Number of the company requests for the register of shareholders:

Statement of the number of the company applications for the shareholders register during 2025:

Number of record requests	Date of application	Reasons for application
1	06/04/2025	Corporate Formalities
2	14/05/2025	Corporate Formalities
3	03/09/2025	Profit File
4	17/09/2025	General Assembly
5	30/10/2025	Corporate Formalities
6	03/12/2025	Profit File
7	22/01/2026	Corporate Formalities

Eleventh: Company auditors and internal auditors:

1. Recommendation of the Board Regarding the Company's External Auditor:
No recommendation has been issued by the Board of Directors to replace him since its approval in the Ordinary General Assembly.

2. The Results of the Annual Review of the Effectiveness of the Company's Internal Control Procedures, in Addition to the Audit Committee's Opinion on the Adequacy of the Company's Internal Control System:
The Audit Committee reviews periodic reports on the evaluation of internal control procedures in terms of design and implementation. A number of periodic and special audit reviews were conducted to ensure the accuracy and effectiveness of performance and quality. In addition, the Committee contributed to the review of preliminary financial statements and recommended their approval by the Board of Directors, as well as coordinating with external regulatory bodies. The Audit Committee reviewed the reports and found no material matters of significance. The Committee believes that there is room for further improvement and development.

3.Recommendations of the Audit Committee Which Regarding of the Company's External Auditor:
There was no any recommendation by the Audit Committee that were in conflict with the decisions of the Board of Directors regarding the appointment of the Company's External Auditor, his dismissal, determination of his fees, evaluation of his performance, or the appointment of the internal auditor.

Twelveth: Board Decisions:
Based on the auditor's report, current market results and data, and future indicators, the Board acknowledges the following.

- The accounting records have been prepared correctly.
- The internal control system has been properly prepared and implemented effectively.
- There is no doubt about the company's ability to continue its activity.

Thirteenth: Company's External Auditor's Report:
The Ordinary General Assembly held on 17/09/2025 approved the appointment of RSM Allied Accountants Professional Services Company (RSM) as the Company's external auditor to audit the Company's accounts for the second and third quarters of 2025, the fourth quarter of 2026, the annual financial statements for the period from 01/04/2025 to 31/03/2026, and the first quarter ending on 30/06/2026 The Company's external auditor's report did not include any qualifications or reservations on the annual financial statements.

Fourteenth: The Implemented and the Non-implemented Provisions of the Corporate Governance Regulations:

The Company complies with and applies all the provisions mentioned in the Corporate Governance Regulations issued by the Capital Market Authority, with the exception of the provisions Listed below:

Article/ Paragraph No	Text of the Article/Paragraph	Reasons for Non-Compliance
(37)	Training, support and evaluation directors of the board and executive management and set up the necessary programs.	Guidance article.
(39)	The board of directors shall, upon the proposal of the Nominations Committee, establish the necessary mechanisms to evaluate the performance of the board, its members, committees and executive management annually.	Guidance article.
(69,68,67)	Formation of the Risk Management Committee	Guidance article.
(82)	The company sets programs to develop and motivate the partnership and performance of workers in the company	Guidance article.
(84، 85)	(Social Responsibility and Social Initiatives).	Guidance article.
(86)	Disclosure policies and procedures	The company is currently working on it
(92)	Formation of a Corporate Governance Committee	The Board of Directors works continuously to monitor the company's implementation of all governance regulations.

Fifteenth :Some items that do not apply to company and include the following:

1. The company does not have convertible debt instruments, contractual securities, subscription warrants, or similar rights issued or granted by company on 31/03/2026.
2. No rights of transfer or subscription under convertible debt instruments, contractual securities, subscription warrants, or similar rights issued or granted by the company on 31/03/2026.
3. The company has no redemption, purchase or cancellation of any redeemable debt instruments.
4. During the fiscal year ending on 31/03/2026, there are no treasury shares held by the company.
5. There are no other investments or reserves created for the benefit of the company employees.
6. No subsidiary of Abomoati company has issued shares or debt instruments.
7. There is no interest in the class of shares that are eligible to vote for any person during the fiscal year ending on 31/03/2026.
8. During the fiscal year ending on 31/03/2026, there are no transactions between the company and any related person.
9. During the fiscal year, there are no contracts in which the company was a party and in which the members of the Board of Directors or senior executives or any person related to any of them had an interest.
10. There is no arrangement or agreement whereby a board member or a senior executive waives any remuneration.
11. There are no social contributions to the company during the year 2025.
12. No recommendation was issued by the Audit Committee regarding the need to appoint an internal auditor due to the presence of an internal auditor in the company.
13. There are no businesses related to any competition for the company or any of the branches of activity it is engaged with, which is or was engaged in by any Member of the Board of Directors.

06

Shareholders' right

Section Six: Shareholders' right:

First: Actions Taken by the Board of Directors to Inform its Members - Especially Non-Executives - of shareholders' Suggestions and Comments about the Company and its Performance:

The Chairman of the Board of Directors and the CEO of the Company inform the members of the Board of Directors of the opinions, proposals or observations regarding the Company and its performance and discuss the same (if any) with them. The Chairman of the Board also briefs and communicates the views of the shareholders to the Board of Directors during the Board meetings without the presence of any executive member as needed.

Closing Statement

The Board of Directors expresses its thanks and appreciation to its dear customers for their confidence, and to all the shareholders who were the motivation in the company's success and continuity. It also appreciates all the company's employees, including management and employees, for their efforts to achieve good results and achievements during the year. The Board looks forward to improving the company's performance during the coming year and the coming years. To achieve our aspirations