

Report of Sharia Audit

For the Financial Period 1/1/2024-31/12/2024

To: Tijara and Real Estate Investment Company

Peace be upon you and God's mercy and blessings,

According to the authorities granted to us by the General Assembly of Tijara and Real Estate Investment Company and in accordance with the company's basic system and the directives of the relevant regulatory bodies, the Sharia Supervisory Board presents its final report for the period from 01/01/2024 to 31/12/2024, which includes four sections as follows:

First: Activities of the Sharia Supervisory Board

The Sharia Supervisory Board carried out its duties, which included reviewing investment structures, contracts, products, policies, and procedures, whether directly or by coordinating with the company's internal Sharia auditing department. This was done to obtain all necessary information, which we consider essential to ensure the company's compliance with Islamic Sharia Audit Authority. Additionally, we did not find any violations of Sharia Audit Authority, or the standards approved by the company and the relevant regulatory bodies.

Second: Decisions of the Sharia Supervisory Board

The Sharia Supervisory Board did not issue any decisions during this period.

Third: Policies and Procedures Approved by the Sharia Supervisory Board

The Sharia Supervisory Board did not approve any policies or procedures for the company's products or activities during this period.

Fourth: Final Opinion

After reviewing all examinations and confirmations obtained, we believe that:

1. All contracts, operations, and transactions undertaken by the company during the period from 01/01/2024 to 31/12/2024 comply with Islamic Sharia rulings.
2. The responsibility for paying Zakat falls on 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

