

**Naqi Water Company invites its shareholders to attend the General Assembly Meeting (first Meeting)**

English	
Assembly	Assembly Type
Naqi Water Company invites its shareholders to attend the General Assembly meeting (the 1 <sup>st</sup> meeting) through modern means of technology.	Notice Title
The Board of Directors of Naqi Water Company is pleased to invite the honorable shareholders to attend the General Assembly Meeting (the 1 <sup>st</sup> Meeting) ("Assembly Meeting") to be held at 6:30 pm on Thursday 04 Dhul Hijjah 1444 AH, corresponding to June 22, 2023, through modern technology via Tadawulaty service website ( <a href="http://www.tadawulaty.com.sa">www.tadawulaty.com.sa</a> ).	Introduction
The company's Head Office: Al Qassim - Unaizah, by means of modern technology	Venue
<a href="https://www.tadawulaty.com.sa">https://www.tadawulaty.com.sa</a>	Link
04 Dhul Hijjah 1444 AH, corresponding to June 22, 2023 AD	Date of holding the Assembly
06:30 PM	Time of the Assembly
Shareholders registered in the Issuer Shareholders' Register at the Depository Center at the end of the trading session preceding the General Assembly meeting, according to the rules and regulations.	Attendees
The Ordinary General Assembly meeting shall be valid in the presence of shareholders representing at least of fourth the company's capital.	The quorum
Attached	The Agenda
Attached	Power of Attorney Form

<p>Shareholders registered in Tadawulaty services can vote electronically remotely on the items of the Assembly, starting from 01:00 am on Sunday, June 18, 2023 AD, corresponding to Dhul Qiadah 29, 1444 AH, until the end of the assembly. Registration and voting in Tadawulaty services will be available and free of charge to all shareholders using the following link: <a href="http://www.tadawulaty.com.sa">www.tadawulaty.com.sa</a>.</p>	<p>The shareholder's right to discuss the topics on the agenda of the Assembly and to ask questions and how to exercise the voting right (with mentioning the details of electronic voting, if any)</p>
<p>The attendance eligibility at the assembly meeting ends at the time of the assembly meeting. The voting eligibility on the assembly's items ends when the counting committee finishes counting the votes. The shareholder has the right to discuss the topics listed on the agenda of the general assembly and ask questions.</p>	<p>The right to register to attend and vote</p>
<p>In case of an inquiry, we hope to contact the Shareholders Relations Department from Sunday to Thursday during the daily working hours from 9:00 am to 5:00 pm: <a href="mailto:a.almohaimeed@naqiwater.com">a.almohaimeed@naqiwater.com</a> P.O. Box: 608, Onaizah - Al Qassim Zip Code: 51911</p>	<p>Communication means</p>
	<p>Additional information</p>
	<p>Verifying the attachment of documents supporting the Assembly items</p>

**The agenda of the first General Assembly Meeting of the Shareholders of Naqi Water Company (the first Meeting), Scheduled to be held via modern technology on Thursday 22/06/2023 AD corresponding to 14/12/1444 AH**

1. Reviewing and discussing the financial statements for the fiscal year ending on 31/12/2022 (attached).
2. Reviewing and discussing the Board of Directors' report for the fiscal year ending on 31/12/2022. (attached).
3. Voting on the auditor's report for the fiscal year ending on 31/12/2022 AD, after discussing it. (attached).
4. Voting to absolve the Board members from liability for the year ending on 31/12/2022.
5. To vote on appointing the external auditor of the company from among the candidates based on the recommendation of the Audit Committee to review and audit the company's financial statements for the (second and third) quarters and annual financial statements for 2023 AD and the first quarter of 2024 and deciding on his fees.
6. Voting on the Board's decision to appoint Mr Abdulaziz bin Yousef Al Sayegh (executive member) to the Board of Directors as a replacement for the resigned board member Mr Saleh bin Shabab Al Salami (non-executive member), and to appoint Alsayegh as Managing Director. The appointment is effective from the date of the decision issued on 12/03/2023 AD until the end of the term of the current board on 09/03/2026 AD, and this appointment comes in accordance with Board's policies (CV attached).
7. Voting on the decision of the Board of Directors to appoint Prof. Obaid Saad Al-Motairy (from outside the Board) as a member of the Audit Committee as a replacement for the resigned committee member MR Haitham Abdullah Muhammad Dahan (from outside the Board). The appointment is effective from the date of the decision issued on 03/05/2023 AD until the end of the current committee work period on 09/03/2024 AD, and this appointment comes in accordance with the Audit Committee's Policies and regulations. (CV attached).
8. Voting on authorizing the Board of Directors to decide on quarterly and interim dividends for the fiscal year 2023 AD.
9. Voting on the Remuneration Policy for Board members, its committees and the executive management (attached).
10. Voting on business transactions and contracts concluded between the company and the Middle East Machinery Company Ltd., in which a Board member, Mr. Zaid Ratib Al Nazer, has an indirect interest. These transactions are mainly purchase of supplies and spare parts for production lines. The value of transactions during the year 2022 AD amounted to SAR 7,076,653, which are transactions that took place in the course of normal business and according to the prevailing commercial terms and without any preferential conditions (attached).

11. Voting on business transactions and contracts concluded between the company and United Seqa Group Company (Shareholder that owns 35% of Naqi's shares), in which the two Board members (Mr. Mustafa Hasaballah Al Houfi and Mr. Saleh Shabab Al Salami (resigned member)) have an indirect interest in it, which is the purchase of raw materials for production inputs. The value of transactions during the year 2022 AD amounted to SAR 88,542,171, which are transactions that took place in the course of normal business and according to the prevailing commercial terms and without any preferential conditions (attached).
12. Voting on delegating the Board of Directors with the powers of the General Assembly with the authorization contained in Paragraph (1) of Article 27 of the Companies Law for a period of one year from the date of approval of the General Assembly or until the end of the session of the delegated board of directors, whichever is earlier, in accordance with the conditions stipulated in the implementing regulations of the Companies Law for listed joint-stock companies.

Proxy Form

نموذج التوكيل

Dear shareholders

السادة المساهمين الكرام،،

السلام عليكم ورحمة الله وبركاته ، وبعد؛

We would like to inform you power of attorney form is unavailable in this ordinary general assembly meeting as it is being held virtually. Accordingly, we call on all shareholders to E-vote by visiting Tadawulaty that registration in the Tadawulaty service and voting are available free of charge For all shareholders.

نود إشعاركم بأن نموذج التوكيل غير متاح وذلك لأنه سيتم عقد اجتماع الجمعية العامة العادية بمشيئة الله تعالى عن طريق وسائل التقنية الحديثة. وعليه، ندعو جميع مساهمي شركة نقى للمياه إلى إستخدام التصويت الإلكتروني عن بعد وذلك بزيارة الموقع الخاص بخدمة تداولاتي علماً بأن التسجيل في خدمة تداولاتي والتصويت متاح مجاناً لجميع المساهمين.

website of tadawulaty service: ([www.tadawulaty.com.sa](http://www.tadawulaty.com.sa)) رابط موقع تداولاتي

Regards

ولله ولي التوفيق

# For the Fiscal Year ending on December 31, 2022 AD

## **The Audit Committee's Report submitted to the General Assembly for the Year 2022**

### **Honorable Gentlemen / Shareholders of Naqi Water Company**

May God's peace, mercy and blessings be upon you,

The Audit Committee is an independent committee formed by a decision of the company's Ordinary General Assembly. The Audit Committee is responsible for monitoring the company's business, verify the integrity and integrity of reports, financial statements, internal control systems, accounting policies, and supervise the work of internal auditing and external auditors.

Audit Committee Members:

- Mr. Abdullah Abdul Rahman Al-Rabadi (Chairman of the Committee - an independent member from within the Board).
- Mr. Mustafa Hasaballah Al-Houfi (non-executive member - from within the Board)
- Mr. Haitham Abdullah Dahan (independent member - from outside the Board)

On 01/05/2023 AD, Mr. Haitham Abdullah Dahan submitted his resignation from his membership in the Audit Committee. The resignation was approved on 03/05/2023 AD by the decision of the Board of Directors. The Board assigned Prof. Obaid Saad Al-Motairy as a member of the audit committee (independent member - from outside the Board) as a replacement of the resigned member.

#### The Committee meetings during the fiscal year 2022 AD:

#	Meeting date Members	Meeting number & date				Attendance times
		1 <sup>st</sup> meeting 15/02/2022	2 <sup>nd</sup> meeting 12/06/2022	3 <sup>rd</sup> meeting 22/08/2022	4 <sup>th</sup> meeting 10/11/2022	
1	Abdullah Abdul Rahman Al-Rabadi	√	√	√	√	4
2	Mustafa Hasaballah Al-Houfi	√	√	√	√	4
3	Haitham Abdullah Dahan	√	√	√	√	4

#### Tasks and Competences of the Committee

- Reviewing and approving the internal audit plan for the fiscal year 2022.
- Supervising the internal audit department, following up the implementation of the approved audit plan for the year 2022 AD, and verifying the availability of the necessary resources and their effectiveness in performing the tasks and tasks assigned to them.
- Studying the internal audit reports and following up the implementation of the important recommendations contained in the internal audit reports.
- Examining all transactions that include related parties as defined by the applicable laws, rules and regulations.
- Examining the effectiveness of the process of determining, evaluating and reporting important risks, and the management approach to deal with those risks, and submitting appropriate recommendations in this regard to the Board of Directors.
- Examining the company's business and verifying the soundness and integrity of the reports, financial statements and internal control systems, and verifying the accounting estimates regarding the fundamental issues contained in the financial reports.
- Studying the preliminary and annual financial statements for the year ending on 31/12/2022 AD and the auditor's observations on the financial statements and following up on what has been done in their regard and results of reviewing the company's fiscal year with the external auditors and concerned management representatives and submitting recommendations for approval to the Board of Directors.
- Supervision of the external auditor.

- Verifying the independence of the external auditor, the extent of the effectiveness of the audit work, verifying that he did not submit technical or administrative work outside the scope of the audit, and studying the auditor's report plan and his observations on the financial statements and follow-up on what was taken in their regard.
- Examining the auditor representation letter.
- Examining the auditors' offers and recommending the appointment of an external auditor for the year 2023.
- Studying the compliance reports that reflect the extent of compliance with the statutory requirements and following up the implementation of the recommendations included in the reports.
- Reviewing important accounting policies and practices, including the consistency of these policies annually.
- Besides the responsibilities mentioned above, the Audit Committee undertakes the implementation of any other tasks entrusted to it by the Board of Directors of the company. It submits to the Council a periodic report on the examinations carried out by the committee, and its recommendations in this regard.

**The Audit Committee's opinion on the adequacy of the internal and financial control systems:**

Based on the information received by the committee from the management, the internal auditor, and the external auditor issued during this year, the Audit Committee, according to its scope of work, concluded that the audits did not show any fundamental weakness in the internal and financial control system, and the financial statements were prepared according to the statutory requirements as of December 31, 2022 AD.



# The Audit Committee's Recommendation on the Appointment of the Company's External Auditor

## The Audit Committee's Recommendation

(Nomination of the Auditor)

Wednesday 20/10/1444 AH, corresponding to 10/05/2023 AD

Upon the invitation directed to a number of external auditors to review the interim financial statements (Q2, Q3) of 2023, the audit of annual financial statements as at the end of the fiscal year 2023 and Q1 of 2024 of Naqi Water Company, after deliberations in its meeting dated 10/05/2023 and reviewing the offers to external auditors, the Committee's recommended two auditors as follows:

	Office	Audit Fees (SR)
1	Ibrahim Ahmed Al Bassam & Co. Chartered Accountants, Al Bassam & Co (Member of BKF International)	260,000
2	Allied Accountants are chartered accountants and auditors member of RSM International	450,000

- **Prices do not include value added tax.**

Ibrahim Ahmed Al-Bassam and his partners PKF for professional consulting met the required standards. The committee confirmed their capabilities to provide the required service to the company, in view of their professional experience and good reputation, which added an emphasis on the efficiency and suitability of this office to provide services for auditing the financial statements for the periods, in addition to the reasonableness of their fees. Therefore, the Committee recommends to the Board of Directors to nominate Ibrahim Ahmed Al-Bassam & Partners (PKF) Office for professional consulting as a first choice and RSM as a second choice.

# Remuneration Policy

**Remuneration Policy for the Board of Directors, its Committees and the Executive Management**

**Naqi Water Company**

**2023**

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### First: Introduction

The remuneration policy of the Board of Directors, its committees and the executive management of Naqi Water Company has been prepared in implementation of the provisions of Article 61 (61) of the Corporate Governance Regulations issued by the Board of the Capital Market Authority pursuant to Decision No. 8-16-2017, amended by Decision No. 8-5-2023 of the Board of the Capital Market Authority dated 25/6/1444 AH corresponding to 18/1/2023 AD, which stipulated that the Remuneration Committee prepares a clear policy for the remuneration of Board members, the committees emanating from the Board, and the Executive Management, and submits it to the Board of Directors for consideration in preparation for its approval by the General Assembly and in accordance with the requirements of Article 76 of the Companies Law of 1443 AH / 2022 AD, which states that the General Assembly determines the amount of remuneration for the Board members, which may be a specific amount, an allowance for attending sessions, in-kind benefits, or a certain percentage of the net profits, and it is permissible to combine two or more of them.

### Second: Objective

This policy aims to define clear and transparent bases and standards for the remuneration of Board members, members of the Board's committees, and senior executives in the company in accordance with the corporate governance regulations and the corporate law in Kingdom of Saudi Arabia. This policy aims to attract and retain qualified competencies to engage in the work of the Board of Directors, its committees and the executive management, which contributes to strengthening of institutional work, developing governance structures and ensuring the achievement of the company's strategic goals, in a way that contributes to maximizing sustainable added value for shareholders and achieving their interests.

### **Third: Bases and Pillars of the Remuneration Policy**

The remuneration policy is based on the requirements of the Corporate Governance Regulations issued by the Board of the Capital Market Authority. The Company's Nominations and Remunerations Committee is responsible for recommending to the Board of Directors the remunerations of the Board members, its committees and the executive management according to the following bases:

1. The remuneration policy is consistent with the company's strategy and objectives.
2. The remuneration policy is consistent with the nature of the company's activity and the qualification requirements necessary to manage its operations.
3. The consistency of the remuneration policy with the size, levels, and nature of the company's risks.
4. Harmony of the remuneration policy with the local practice in other listed companies, in a manner that achieves the absence of any unjustified increases in the remunerations, allowances, and compensations allocated to the Board, its committees, and the executive management.
5. Remunerations are approved for the purpose of motivating the Board members, its committees, and the executive management for the success and development of the company in the long term.
6. The remunerations should be suitable for attracting and retaining qualified Board members, members of its committees and personals of executive management, and appropriate to stimulate their performance and reflect on the overall performance of the company.
7. Remuneration is determined based on the level of the position, tasks and responsibilities, in addition to previous experience, academic and job qualifications, and level of performance.
8. Remunerations shall be determined based on the members' competencies, tasks and responsibilities in a manner that achieves fairness in the remunerations received by each member, taking into consideration the size of the responsibilities entrusted to the members in addition to the performance targets approved by the Board of Directors during the fiscal year.
9. The remunerations of Board members, its committees, and the executive management may be different in their value and the mechanism of granting them to each member, depending on the criteria of experience, specialization, responsibilities, independence and capacity for representation of each member.
10. The company can hold granting the bonuses and remunerations specified in this policy in case that it appears that they were decided based on inaccurate information provided by a Board member, committee member or the executive management to prevent the position from being exploited for undeserved remuneration.
11. Any additional compensation programs to Board members, its committees and the executive management and its employees shall be approved separately whether it is a new issue or shares

purchased by the company under the supervision of the Remuneration and Nominations Committee and in accordance with the Company's Articles of Association and the relevant rules and regulations of the Capital Market Authority.

**Fourth: Regulating the Remuneration of the Board Members**

1. The remuneration of the Board members of Naqi Company for the work of the Board may consist of a certain amount or an allowance for attending the Board's meetings, or an allowance for expenses, in-kind benefits, or a percentage of the profits. It is permissible to combine two or more of these benefits in accordance with what is specified in Clause Eighth of this policy.
2. The remuneration of Board members may vary in value and the mechanism of entitlement based on their membership status, performance and contributions to the work of the Board in accordance with what is explained in Clause Eight of this policy.
3. The annual report of the Board of Directors to the General Assembly of Shareholders must include a comprehensive statement of all that the Board members received during the fiscal year in terms of remuneration, expenses, and other benefits. It shall also include a statement of what the Board members have received in their capacity as workers, administrators, or for technical, administrative, or consulting work (if any). It shall also include a statement of the number of Board meetings and the number of meetings attended by each member from the date of the last meeting of the General Assembly.
4. The remuneration of independent and non-executive members may not be a percentage of the company's profits, nor may it be based directly or indirectly on the earnings per share.

**Fifth: Regulating the remuneration of the members of committees emanating from the Board**

1. The Board of Directors determines and approves the allowances and remunerations of the members of its committees, which may include a lump sum or an allowance for attending sessions and other entitlements based on the recommendation of the Nominations and Remuneration Committee. This does not apply to the Audit Committee.
2. The remuneration of the Audit Committee and all its compensations shall be approved by the General Assembly and based on the recommendation of the Board of Directors and in accordance with the decision of the remuneration policy of the Board of Directors, its committees and the executive management, and based on Clause 9 of this policy.
3. The remuneration of the members of the Board's committees may consist of an annual bonus as a lump sum and allowances for attending committee meetings and other compensation, provided that it is consistent with what is specified in Clause Ninth of this policy.

4. When forming Board committees, it is taken into consideration that a committee member does not combine two lump sum remuneration for serving as a member of two different committees, but he/she is entitled to an allowance for attending the meetings of all the committees he occupies.

#### **Sixth: Regulating Executive Management Remuneration**

The Remuneration and Nomination Committee reviews the salary scale specified for all employees, including senior executives, and the incentive program and plans on an ongoing basis and approves them. Based on the recommendation of the executive management, the executive management remuneration includes the following:

1. A basic salary to be paid at the end of each Gregorian month on a monthly basis according to an employment contract and in accordance with the applicable Labor Law.
2. Allowances that include, but are not limited to, housing allowance, transportation allowance, education allowance for children, and telephone allowance.
3. Medical insurance benefits for him and his family in accordance with the company's human resources policy.
4. Life insurance policy (including work injuries, partial and total disability, and death at work) according to the human resources policy.
5. An annual bonus linked to performance indicators according to the annual evaluation in this regard, provided that the Remuneration and Nomination Committee approves it annually.
6. Executive management remuneration may include short-term incentive plans linked to exceptional performance, and long-term incentive plans such as stock option programs.
7. Other benefits including, but not limited to, annual leave, annual travel tickets, and end of service benefits according to the Labor Law and human resources policy approved by the company.
8. The plans, programs and general guidelines for rewarding senior executives are approved by the Remuneration and Nomination Committee.
9. The Chief Executive Officer implements the remuneration policy for employees and senior executives in light of the general plans, programs and directives approved by the Remuneration and Nomination Committee.

#### **Seventh: General provisions and additional determinants of remuneration**

1. Board members may not vote on the item of remuneration for Board members at the meeting of the General Assembly of Shareholders.



2. Bonuses and allowances, with the exception of the lump sum bonus, shall be disbursed on a quarterly basis, provided that the annual lump sum bonuses shall be disbursed after their approval at the annual general assembly meeting.
3. The Board of Directors shall determine the date for disbursing any other remuneration related to performance or other incentive plans based on the recommendation of the Remuneration and Nomination Committee.
4. Procedures for disbursing remunerations for Board members and committees shall be prepared by the Secretary of the Board, provided that the disbursement order is approved by the Chief Executive Officer in accordance with the procedures applicable in the company.
5. The company shall disclose the remuneration of board members, committees and senior executives in the annual report of the Board of Directors in accordance with the controls and directives issued under the Companies Law and the Capital Market Authority's regulations and their implementing regulations.
6. Board members and members of its committees shall be entitled to their remunerations as of the date of their joining the Board or its committees, and entitlement to any allowances or compensations is linked to the term of membership.

**Eighth: Details of Remuneration of the Board members**

1. The Chairman of the Board shall be entitled to a remuneration for chairing the Board, amounting to SAR 200,000.
2. The Deputy Chairman of the Board shall be entitled to a fixed remuneration for his position as Deputy Chairman, amounting to SAR 70,000 in addition to the fixed remuneration for his membership.
3. An independent Board member of Naqi Company shall be entitled to a fixed, lump sum remuneration for his work on the Board, amounting to SAR 30,000.
4. The non-independent Board members, with the exception of the Chairman of the Board, are not entitled to any fixed remuneration for their membership in the Board.
5. Board members are entitled to a reward in the form of an attendance allowance for one session (attendance) at a value of SAR 5,000.
6. Board members are entitled to a reward in the form of an attendance allowance for one session (remotely), with a value of SAR 2,000.
7. Board members are entitled to a remuneration in the form of an attendance allowance for one session (decisions by circulation), with a value of SAR 1,000.

**Ninth: Details of remuneration of members of the committees emanating from the Board of Directors**

1. The members of committees emanating from the Board of Directors are entitled to a remuneration for attending sessions, amounting to SAR 5,000 for one session (in attendance).
2. Members of the Board's committees are not entitled to any fixed remuneration for their membership in the committees.
3. A committee member shall be entitled to a travel and transportation allowance to attend the sessions held in person at the company's headquarters in Unaizah - Al-Qassim, amounting to 3,000 Saudi riyals for one session.
4. The members of the emanating committees are entitled to an attendance allowance for one session (remotely), with a value of 2,000 Saudi riyals.
5. The members of the emanating committees are entitled to an attendance allowance for one session (decisions by circulation), with a value of 1,000 Saudi riyals.

#### **Tenth: Final Provisions**

1. This policy is applicable and its contents are enforced and adhered to by the company as of the date of its approval by the General Assembly of Shareholders.
  2. This policy supersedes any previous policy regarding the remuneration of the Board of Directors, its committees and the executive management, as of the date of its approval.
  3. This policy shall be disclosed after its approval and publication on the company's website in a manner that achieves complete transparency towards the company's shareholders and other stakeholders.
  4. This policy is subject to periodic review by the Nominations and Remuneration Committee, which in turn presents any recommendations to amend or change it to the Board of Directors for review and recommendation to the General Assembly of Shareholders for approval.
- This policy was approved by the General Assembly of Shareholders in its meeting held on XXX/XX/1444 AH, corresponding to XX/XX/2023 AD

## **Relevant Parties**

- **Reporting to the Board of Directors**
- **Limited Confirmation Report**

## Honorable Gentlemen / Shareholders of Naqi Water Company

### Subject: Notification from the Board of Directors for Relevant Party Transactions

In accordance with the requirements of Article No. (71) of the Companies Law regarding business and contracts with related parties for the fiscal year ending on December 31, 2022 AD, in which a Board member has a direct or indirect interest. Below are the names of the Board members who have an interest in the contracts executed during the fiscal year 2022 AD, as follows:

Company	Relevant party	Board member relation	Nature of dealing	Dealing value	Term
Middle East Factory for Machines Co. Ltd (MEMCO)	<b>Board Member</b> Zayd Rateb Al Nazer	Deputy CEO of (MEMCO)	Purchase of supplies and spare parts for production lines.	SR 7,076,653	Not determined
United Seqa Group (formerly Al Sad Modern Advanced Company)	<b>Board Member</b> Mostafa Al Houfi	Chief Financial Officer of United Saqi Group	Purchase of raw materials	SR 88,542,171	Not determined
	<b>Deputy Chairman</b> Saleh Shabab Al-Salami (resigned member)	During the past two years, he worked as CEO of the United Saqi Group			Not determined

### Chairman of the Board

**Amin bin Abdullah Al-Mallah**

تقرير تأكيد محدود على نموذج التبليغ المقدم من مجلس إدارة الشركة والذي يتم التقرير فيه عن الأعمال والعقود التي تتم لحساب الشركة ويكون لأحد أعضاء مجلس إدارة الشركة مصلحة مباشرة أو غير مباشرة فيها "التبليغ"

عن العام المالي المنتهي في ٣١ ديسمبر ٢٠٢٢ م

السادة / المساهمين المحترمين  
شركة نقي للمياه  
(شركة مساهمة سعودية)  
عنيزة، المملكة العربية السعودية

بناءً على طلب إدارة شركة نقي للمياه (شركة مساهمة سعودية) ("الشركة") قمنا بأعمال تأكيد محدود على نموذج التبليغ المقدم لمساهمي شركة نقي للمياه والذي يتم التقرير فيه عن الأعمال والعقود التي تتم لحساب الشركة ويكون لأحد أعضاء مجلس إدارة الشركة مصلحة مباشرة أو غير مباشرة فيها.

الموضوع محل ارتباط هذا التقرير

الموضوع محل ارتباط هذا التقرير هو نموذج التبليغ المعد وفقاً لمتطلبات المادة رقم (٧١) من نظام الشركات في المملكة العربية السعودية .

الضوابط المنطبقة

تتمثل الضوابط المنطبقة على موضوع التقرير فيما يلي:

- متطلبات المادة رقم (٧١) من نظام الشركات في المملكة العربية السعودية.
- السجلات والدفاتر المحاسبية للشركة عن العام المالي المنتهي في ٣١ ديسمبر ٢٠٢٢ م.
- السياسات والإجراءات المتعلقة بالشراء والتعاقد المطبقة.

مسئولية الإدارة

إن إدارة الشركة هي المسئولة عن إعداد نموذج التبليغ وفقاً للضوابط المنطبقة المذكورة بالفقرة السابقة "الضوابط المنطبقة"، كما أن إدارة الشركة هي المسئولة عن إعداد وعرض المعلومات المدرجة بالنموذج وهي المسئولة عن تطبيق أنظمة الرقابة الداخلية التي تراها ضرورية لتحديد وعرض البيانات الواردة بالتبليغ بما يتوافق مع الضوابط المنطبقة والإدارة مسئولة عن إعداد وعرض المعلومات الواردة بالتبليغ وفقاً للضوابط المنطبقة وخلوها من أية تحريفات جوهرية سواء بسبب الغش أو الخطأ مع الاحتفاظ بالمستندات والسجلات والدفاتر المحاسبية المؤيدة لهذه المعاملات.

## تقرير تأكيد محدود على نموذج التبليغ المقدم من مجلس إدارة شركة نقي للمياه مساهمي شركة نقي للمياه عن العام المالي المنتهي في ٣١ ديسمبر ٢٠٢٢ م (تمة)

### مسئولية المراجع

تنحصر مسئوليتنا في إجراء التأكيد المحدود وإبداء استنتاج في ضوء إجراءات التأكيد المحدود التي قمنا بها وبيان ما إذا كان قد نما إلى علمنا ما يجعلنا نعتقد أن التبليغ المرفق بهذا التقرير لم يتم إعداده وعرضه وفقاً للضوابط المنطبقة.

وقد قمنا بتنفيذ هذه المهمة وفقاً للمعيار الدولي لارتباط التأكيد رقم (٣٠٠٠). "ارتباطات التأكيد الأخرى بخلاف عمليات مراجعة أو فحص المعلومات المالية التاريخية" المعتمد في المملكة العربية السعودية.

لقد قمنا بتصميم إجراءاتنا للحصول على تأكيد محدود ويوفر أساس مناسب لاستنتاجنا حول الإفصاح عن المصلحة الشخصية المباشرة وغير المباشرة لأعضاء مجلس إدارة الشركة وعلى هذا النحو فإننا لا تقدم جميع الأدلة المطلوبة لتوفير مستوى معقول من التأكيد.

لقد التزمنا بالاستقلالية والمتطلبات الأخلاقية الأخرى الواردة في قواعد أخلاقيات المهنة للمحاسبين المهنيين الصادرة عن مجلس المعايير الدولية لأخلاقيات المهنة للمحاسبين والمعتمدة في المملكة العربية السعودية والتي تأسست على المبادئ الأساسية للنزاهة والموضوعية والكفاءة المهنية والعناية الواجبة والسرية والسلوك المهني.

كما أننا نقوم بتطبيق المعيار الدولي لرقابة الجودة رقم (١) "رقابة الجودة للمكاتب التي تنفذ ارتباطات مراجعة وفحص للقوائم المالية وارتباطات التأكيد الأخرى وارتباطات الخدمات ذات الصلة" وبالتالي فإنه يحافظ على نظام شامل لرقابة الجودة يشتمل على سياسات وإجراءات موثقة بشأن الالتزام بالمتطلبات الأخلاقية والمعايير المهنية والمتطلبات النظامية والتنظيمية المنطبقة.

### ملخص الإجراءات المنفذة

تضمنت الإجراءات التي قمنا بها ما يلي:

- مطابقة المعلومات والبيانات المدرجة بالتبليغ مع السجلات والدفاتر المحاسبية للشركة عن العام المالي المنتهي في ٣١ ديسمبر ٢٠٢٢ م.
- مطابقة البيانات المدرجة بالتبليغ مع القوائم المالية للعام المالي المنتهي في ٣١ ديسمبر ٢٠٢٢ م.

إن الإجراءات المنفذة في ارتباط التأكيد المحدود تختلف في طبيعتها وتوقيتها عن ارتباط التأكيد المعقول وهي أقل منها في المدى وبالتالي فإن مستوى التأكيد الذي يتم الوصول إليه في ارتباط التأكيد المحدود يكون أقل بكثير من التأكيد الذي كان سيتم الوصول إليه فيما لو تم تنفيذ ارتباط تأكيد معقول.

### الاستنتاج

بناءً على إجراءات التأكيد المحدود التي قمنا بها والأدلة التي تم الحصول عليها فلم ننم إلى علمنا أمور تجعلنا نعتقد بأن المعلومات والبيانات المدرجة بالتبليغ المرفق محرقة بشكل جوهري وفقاً للضوابط المنطبقة.

تقرير تأكيد محدود على نموذج التبليغ المقدم من مجلس إدارة شركة نقى للمياه مساهمي  
شركة نقى للمياه عن العام المالي المنتهي في ٣١ ديسمبر ٢٠٢٢ م (تمة)

تقييد الاستخدام

أعد هذا التقرير بغرض تقديمه إلى إدارة الشركة مع نموذج التبليغ المرفق والمقدم من مجلس إدارة الشركة إلى مساهمي شركة نقى للمياه والذي يتم التقرير فيه عن المصلحة الشخصية المباشرة وغير المباشرة لأعضاء مجلس إدارة الشركة. وقد لا يكون من المناسب استخدامه لأي أغراض أخرى.

أمور أخرى

ليس لدينا مسئولية لتحديث هذا التقرير بناءً على الأحداث والظروف التي تحدث بعد تاريخ هذا التقرير.  
تم ختم النموذج المرفق بختم المراجع لأغراض التعريف فقط.

عن شركة الدكتور محمد العمري وشركاه



جهاد محمد العمري

محاسب قانوني - ترخيص رقم ٣٦٢



التاريخ: ١٠ ذو القعدة ١٤٤٤هـ

الموافق: ٣٠ مايو ٢٠٢٣ م

## CVs of the Candidates





**Form No. (1) CV**

1- The Candidate's Personal Info						
Full name		Abdulaziz Youssef Abdulaziz Al-Sayegh				
Nationality		Saudi		Birth date		27/07/1991
2- The Candidate's Academic Qualifications						
S	Qualification	Major		Grant date	Granted by	
1	Bachelor's Degree	Business Administration		2016	Al Qassim University	
2	Executive Master of Business Administration (EMBA)	Business Administration		2022	Sulaiman Al Rajhi University	
3- The Candidate's Work Experience						
Period		Area of Experience				
2017-2016		Marketing and Public Relations Manager				
2018-2017		Public Relations Director				
2020-2018		Director General of Sales and Marketing				
2022-2020		Chief Executive Officer				
2023 until now		Managing Director and Chief Executive Officer				
4- Current membership in the field of management of other joint stock companies (listed or unlisted) or any other company, whatever its legal form, or the committees emanating from it:						
S	Company name	Main activity	Membership (executive, non-executive, independent)	Appointment method (a candidate as a shareholder, appointed by a shareholder who enjoys the right of appointment under the company's articles of association, nominated by a shareholder)	Committee membership	Legal form of the company
1						
2						
3						
4						



**Form No. (1) CV**

1- The Candidate's Personal Info						
Full name	Ubaid bin Saad Al Mutairi					
Nationality	Saudi	Birth date	05/10/1967			
2- The Candidate's Academic Qualifications						
S	Qualification	Major	Grant date	Granted by		
1	Bachelor's Degree	Accounting	1990	King Saud University		
2	Master's Degree	Accounting	1994	Colorado State University		
3	PhD	Accounting Philosophy	1999	Essex University		
3- The Candidate's Work Experience						
Period	Area of Experience					
2016-present	Dean of Sulaiman Al-Rajhi College of Business and Professor of Accounting and Auditing					
2012-2016	Dean of the College of Economics and Administration, Qassim University					
2006-2010	Financial Consultant in the General Authority for Tourism and Antiquities					
4- Current membership in the field of management of other joint stock companies (listed or unlisted) or any other company, whatever its legal form, or the committees emanating from it:						
S	Company name	Main activity	Membership (executive, non-executive, independent)	Appointment method (a candidate as a shareholder, appointed by a shareholder who enjoys the right of appointment under the company's articles of association, nominated by a shareholder)	Committee membership	Legal form of the company
1	Tawtheeq Company	Finance	Independent	Personal capacity	Audit Committee	Listed Joint Stock Co.
2	Imkan Company	Finance	Independent	Personal capacity	Audit Committee	Closed Joint Stock Co.
3	Neoleap Company	Financial Technology	Independent	Personal capacity	Audit Committee	LLC
4	Sulaiman Al-Rajhi International Investment Company	Investment	Independent	Personal capacity	Audit Committee	LLC
5	National Company for Information Systems	Information Systems	Independent	Personal capacity	Audit Committee	LLC