

*Independent Assurance Report
on the Board of Directors Report of Sixth of October for
Development and Investment Company SODIC "S.A.E" on
Compliance with the Corporate Governance Guidelines
issued by the Egyptian Financial Regulatory Authority Board
of Directors Resolution No. (84) dated 26 July 2016*

*To the Board of Directors of Sixth of October for Development and
Investment Company SODIC "S.A.E."*

Introduction

We have carried out a limited assurance engagement over the preparation of the attached Board of Directors' Corporate Governance Compliance report prepared by the Board of Directors of Sixth of October for Development and Investment Company SODIC "S.A.E" (the "Company") for the financial year ended 31 December 2025 in accordance with the Corporate Governance Guidelines issued by the Egyptian Financial Regulatory Authority Board of Directors Resolution No. (84) dated 26 July 2016 (together "the Corporate Governance Guidelines").

This report, including the conclusions, has been prepared solely to enable the Company to comply with the requirements of the Egyptian Financial Regulatory Authority Board of Directors Resolution No. (84) dated 26 July 2016 and for no other purpose.

Responsibilities of the directors and those charged with governance

The Board of Directors of the Company are responsible for preparing and presenting the Corporate Governance Compliance Report in accordance with the Corporate Governance Guidelines. The Board of Directors are also responsible for ensuring the Company's compliance with the Corporate Governance Guidelines. The Board are also responsible for identification of areas of non-compliance and related justifications, where mitigated.

These responsibilities include the design, implementation, and maintenance of adequate internal controls that if operating effectively would ensure the appropriateness and efficiency conduct of its business, including compliance with applicable laws and regulations.

Auditor's Responsibilities

Our responsibilities are to express a limited assurance conclusion on whether anything has come to our attention that causes us to believe that the attached Board of Directors' Corporate Governance Compliance report have not been prepared, in all material respects, in accordance with the Corporate Governance Guidelines, based on the limited assurance procedures we performed.

Independent Assurance Report (continued)

Page 2

We conducted our limited assurance engagement in accordance with the Egyptian Standard on Assurance Engagements 3000 “Assurance engagements other than review or inspection of historical financial information”. This standard requires compliance with the requirements of professional conduct, including the requirements for independence, and the planning and execution of our procedures to obtain a limited assurance as to whether anything has come to our attention that causes us to believe that the Board of Directors’ Corporate Governance Compliance report is not prepared, in all material respects, in accordance with the Corporate Governance Guidelines.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We did not perform additional procedures that would have been performed if this were a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance conclusion about whether the Board of Directors Corporate Governance Report, taken as a whole, has been prepared, in all material respects, in accordance with the Corporate Governance Guidelines.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, where required, and agreeing with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Made inquiries of management to obtain an understanding of the processes followed to identify the requirements of the Corporate Governance Guidelines; the procedures adopted by management to comply with these Guidelines and the methodology adopted by management to assess compliance with these Guidelines.
- Considered the disclosures by comparing the contents of the Board of Directors Corporate Governance Compliance report against the Corporate Governance Guidelines.
- Agreed the relevant contents of the Board of Directors Corporate Governance Report to the underlying records maintained by the Sixth of October for Development and Investment Company SODIC “S.A.E”.
- Performed limited substantive testing on a selective basis, when deemed necessary, to confirm evidence gathered by management to prepare the Board of Directors Corporate Governance Compliance Report.

In accordance with the requirements of paragraph 49 (d) of Egyptian Standard on Assurance Engagements (3000), our procedures have been limited in matters that can be accurately measured and did not include qualitative aspects, their effectiveness, validity or completeness, including management procedures to comply with corporate governance guidelines, as well as evaluating the performance of the Board and its committees, executive management, violation and rulings. Our procedures for this report did not extend to assess the effectiveness of the internal control and compliance system and the effectiveness of the governance system. This report has been prepared in accordance with the requirements of the Egyptian Financial Regulatory Authority Board of Directors Resolution No. (84) dated 26 July 2016 and for no other purpose. Therefore, it will not be suitable for any other use except for the purpose for which it was prepared.

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

Independent Assurance Report (continued)

Page 3

Inherent Limitations

Most of the procedures followed by entities to adopt governance and legal requirements depend on the personnel applying these procedures, their interpretation of the objectives of such procedures, their assessment of whether the compliance procedures were implemented effectively, and in certain instances would not maintain audit trail. It is also noticeable that the design of compliance procedures would follow best practices that vary from one entity to another, which do not form a clear set of criteria to compare with.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Board of Directors' Corporate Governance Report and the method used for determining such information.

Because of the inherent limitations of internal financial controls over compliance with relevant laws and regulations, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

Conclusion

Based on our limited assurance procedures described in this report and evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Board of Directors' Corporate Governance Compliance Report of Sixth of October for Development and Investment Company SODIC "S.A.E" for the financial year ended 31 December 2025 is not prepared, in all material respects, in accordance with the Corporate Governance Guidelines.

Other matters

We draw attention to the fact that this report relates to Sixth of October for Development and Investment Company SODIC "S.A.E" on a stand-alone basis only and does not extend to the Sixth of October for Development and Investment Company SODIC "S.A.E" Group as a whole. Our report is not modified in this respect.

Use of the report

Our report including the above conclusion, have been prepared solely for the Sixth of October for Development and Investment Company SODIC "S.A.E" compliance with the requirements of the Egyptian Financial Regulatory Authority Board of Directors Resolution No. (84) dated 26 July 2016 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of the Sixth of October for Development and Investment Company SODIC "S.A.E" for our work, for this report, or for the conclusion we have formed.

