

External Auditor

The responsibility for ADNOC Distribution's external audit of annual accounts for 2025 was entrusted to Grant Thornton UAE. Grant Thornton UAE has been ADNOC Distribution's external auditor since the beginning of 2021.

Grant Thornton is a global network with member firms in over 150 countries. It is one of the largest professional services firms in the UAE, offering a broad portfolio of tax, audit, and advisory services.

Grant Thornton's dedicated UAE Team includes subject matter experts in Oil & Gas, Financial Services and Government Sector and has been operating in the UAE for over 55 years. Details of the fees paid to Grant Thornton, UAE for the 2025 auditing services are provided in the table below:

Number of years served as an external auditor for ADNOC Distribution	5 years (2021 was the first year as ADNOC Distribution's external auditor)
Partner name	Dr. Osama El-Bakry
Number of years the Partner served as the Company's external audit partner	2 years. The partner has rotated at the start of 2024 as per the applicable regulatory requirements.
Total fees for auditing the financial statements of 2025 (in AED), including provision of reasonable assurance report on the effectiveness of internal financial controls over financial reporting	AED 1,050,000
<ul style="list-style-type: none"> • Fee for auditing the annual financial statement 	AED 255,000
<ul style="list-style-type: none"> • Fee for quarterly review of the financial statement 	AED 370,000
<ul style="list-style-type: none"> • Other relevant audit services in relation to the annual audit of the Company's departmental financial statements and the provision of reasonable assurance report on the effectiveness of internal financial controls over financial reporting 	AED 425,000
Fees and costs of other private services other than auditing the financial statements for 2025 (AED)	Approx AED 95,000
Details and nature of other services provided (if any)	Agreed Upon Procedures engagement for Excise Tax purposes
Statement of the other services performed by an external auditor other than ADNOC Distribution's auditor in 2025 (if any)	Agreed Upon Procedures engagement for Excise Tax purposes

Grant Thornton, UAE, issued an unmodified audit opinion for the Company's annual financial statements for the year ended December 31, 2025.

