

.Recommending approval for the auditor to perform additional operations other than auditing the accounts, and recommending approval of what he receives for those operations in proportion to his annual fees.Ensure that the company is committed to following internal and external systems, regulations and laws in accordance with the reports submitted to it by the Compliance Department or other relevant departments.Discuss and approve the annual plan of the Internal Audit Department, follow up on its efficiency and ensure its comprehensiveness for all departments and activities of the company.Study the financial statements before presenting them to the Board of Directors and expressing its opinion and recommendations thereon.The decision to appoint them and determine their fees shall be within the jurisdiction of the company's ordinary general assembly.Study the auditor's observations and recommendations on the financial statements and others included in the management letter received from the auditor and follow up on what has been done regarding them.The Audit Committee consists of three non–executive members and the committee's tasks are as follows: .Study the accounting policies used and express its opinion and recommendations thereon.Recommend to the Board of Directors the appointment of one or more auditors for the company as well as their qualifications, competence and independence.Review the auditor's audit plan and express its observations thereon.Review internal audit reports, identify shortcomings and causes of the company's shortcomings and follow up on corrective measures.Study and evaluate the company's early warning system and suggest what is necessary to improve and implement it effectively.Study and evaluate security, information and data systems and how to protect them from any internal or external breaches.Study the observations or violations received from the regulatory authorities and follow up on what has been done regarding them.Invite the company's auditor or the head of the Internal Audit Department or whoever it deems appropriate from inside or outside the company to attend its meetings whenever necessary.Implement and follow up on any other work assigned to it by the Board of Directors.Study the company's internal control system and prepare a written report on its opinion and recommendations thereon.....