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أستوفت رسم وغرامة طابع مالي
على الحساب رقم 266 للراتب 17/17
38.410.000
قيمة الرسم
38.410.000
المجموع
فقط
تمت في 17/17

Private and Confidential
Mr Karim Salaam
Chairman
Mobile Interim Company No.2 S.A.L.
Beirut, Lebanon

مراقب الضرائب
سعيد أيوب

رئيس اللجنة
فهمام هليلجي

7 April 2026

Subject: Provision of statutory audit services in connection with your annual financial statements

Dear Sirs,

Thank you for appointing us as auditors of Mobile Interim Company No.2 S.A.L. (the "Company"). We will provide the services on terms which are described in this letter and the attached terms of business (version ToB 01/23). These form the agreement between us governing our appointment as auditors to the Company.

Background

You have requested that we audit the financial statements of the Company, which comprise the balance sheet as at 31 December 2025, and the statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements, comprising material accounting policy information and other explanatory information. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on your financial statements.

The services

The services described in this agreement will comprise statutory audit services for the financial year ended 31 December 2025 and subsequent years until superseded with a new written agreement. Any unfinished statutory audits on the Company's financial statements for prior years will remain subject to the relevant previously signed agreement.

The scope of our statutory audit services and our respective responsibilities are set out in

Schedule 1 'Provision of statutory audit services.'
Schedule 2 sets out the expected form and content of our audit report.

Staffing

Andre Rohayem is the person in charge of providing the services to you, assisted by such other staff as we believe are required.

16 APR 2026
رئيس اللجنة
فهمام هليلجي

Mr Karim Salaam
7 April 2026

Fees

Our fees are computed on the basis of the time spent on your affairs by our partners and staff and on the levels of skill and responsibility involved. On the above basis our fee for the year ended 31 December 2025 will be US\$ 108,109 (including out-of-pocket expenses but excluding value-added tax). In accordance with our normal terms of engagement, our fees will be billed 50% upon appointment and the remaining 50% upon issuance of the reports and will be due on presentation. Our fees will be invoiced to you in accordance with the above schedule and will be due on terms set out in Clause 4.5 of the terms of business.

Our invoices are issued and payable in US Dollar. However, should you wish to pay in LBP, our invoices will be issued and payable at market rate of exchange (i.e. BDL) at the date of settlement of the invoice.

The fees will be subject to review each year and will vary with a number of factors including the extent of the assistance we receive from members of your staff in preparing routine schedules and analyses. Additional provisions regarding our fees and billing arrangements are set out in the attached terms of business.

Liability and agreed amendments to the terms of business

We accept no liability to anyone, other than you, in connection with our services, unless otherwise agreed by us in writing. You agree to reimburse us for any liability (including legal costs) that we incur in connection with any claim by anyone else in relation to the services.

You agree that we will not be liable (whether in contract, tort (including negligence) or otherwise) for

- (i) loss or corruption of data from your systems,
- (ii) loss of profit, goodwill, business opportunity, anticipated savings or benefits, or
- (iii) indirect or consequential loss.

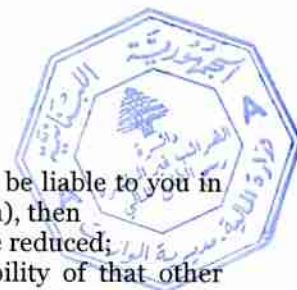
You agree that our total liability (including interest) for all claims connected with the services or this agreement (whether in contract, tort (including negligence) or otherwise) is limited to the fees paid for the services. Where we agree in writing to accept this liability to more than one party, the limit on our liability will be shared between them, and it is up to those parties how they share it.

Nothing in this agreement will limit a person's liability for

- (i) death or personal injury caused by that person's negligence,
- (ii) that person's fraud, or
- (iii) anything else that cannot by law be limited.

If we are liable to you under this agreement, and another provider would be liable to you in respect of the same loss (save for your contractual arrangements with them), then

- (i) the compensation payable by us to you in respect of that loss will be reduced;
- (ii) the reduction will take into account the extent of the responsibility of that other provider for the loss; and
- (iii) in determining the extent of the responsibility of that other provider for the loss, no account will be taken of
 - (a) any limit or exclusion placed on the amount that provider will pay, or
 - (b) any shortfall in recovery from that provider (for whatever reason).



Mr Karim Salaam
7 April 2026

Assignment

We shall not assign this letter, totally or partially, or any right or obligation hereunder without the prior written consent of the Company. However, the Company shall have the right to assign, transfer or purport all of its rights and obligations under this letter to the Republic of Lebanon or any of its designees, having given us prior written notice of such assignment but without having to obtain our consent prior to such assignment.

For the avoidance of doubt, we irrevocably agree to grant the Company the right to assign and/or transfer and further undertake not to challenge or oppose any such transfer or assignment provided that the assignee shall be responsible to us for any of the obligations, liabilities, debts or charges of any kind relating to this letter and in existence as at the date of any such assignment.

The assignee of this letter shall also have the right of assignment provided for under this.

Termination

This letter and/or any Purchase Order issued under it may be terminated without any liability whatsoever on the Company under the provisions of Article (33) of the Public Procurement Law No. 244/2021 dated 19/07/2021, with Article (40) of the said Law also applying. Any damages in such case, and in any case of termination, shall be determined in favor of the Company in accordance with the last section of Article (33) of the said Public Procurement Law. We hereby acknowledge and declare our awareness of the terms and conditions of the said Articles.

If, at the time of expiry or early termination of this letter, the Services ordered by the Company pursuant to a Purchase Order have not been fully supplied or performed, this letter shall be deemed extended until the full completion of such Services. The Company shall nonetheless retain the right to request compensation from us for any delay in the supply or performance of the Services to the extent such delay is due to our default.

Performance bond

PwC shall provide the Company with a Performance Bond in an amount equal to one percent (1%) including VAT of the total fees, issued by an accredited Lebanese qualified Bank listed on the Lebanese Central Bank list of Banks to guarantee its obligations under this Contract. PwC will bear all costs in relation to the provision of the performance bond. The performance bond shall remain valid and effective from the date of issuance until the date of the issuance of the signed audit report on the financial statements of the Company for the year ended 31 December 2025.

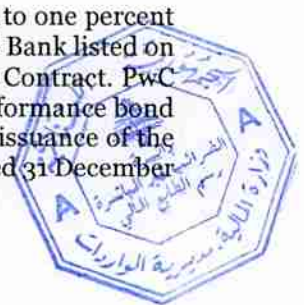
Additional provisions

Accessing PwC systems via your network

You agree that our partners and employees may access the PwC network via your internet connection using PwC computers. We each accept the risks and neither of us will have any liability whatsoever to the other in this regard.

Quality of service

As indicated in Clause 11.5 of the Terms of Business, if you are not satisfied with the services, or have suggestions for improvement, please contact Andre Rohayem, the partner in charge of the Lebanon Assurance practice.



Mr Karim Salaam
7 April 2026

Client Connect

Access to PwC Systems

In the course of the services, we may provide your staff with access to some of our systems. You acknowledge that your people may be able to access our systems from any web-enabled device. You agree that you are solely responsible for:

- providing details of those of your staff that you believe should have access to our systems and ensuring those people are aware of and agree to be bound by the conditions of access;
- notifying us by email to the designated PwC contact when such personnel leave or otherwise need their access terminated, and for periodically reviewing the access rights of your people to ensure that it remains appropriate; and
- checking that your people don't post highly confidential information on our systems without encrypting it.

Law and jurisdiction


Both parties agree that the Lebanese laws and regulations shall apply to any litigation arising out of the application or interpretation of this letter. Disputes arising in connection with this letter shall be settled by the competent courts of law in Beirut.

Confirmation of agreement

In signing this letter, you confirm you have the authority to sign for and on behalf of the Company to the terms of this agreement.

Please confirm your acceptance of this agreement by signing the enclosed copy and returning it to us. If you wish to discuss the terms of our appointment further before replying, please let us know. It is recommended that the agreement is read by those charged with governance to assist their understanding of the auditor's responsibilities, required communications made by and to the auditor and the scope of the audit.

Yours faithfully



Andre Rohayem
Country Senior Partner
For and on behalf of PricewaterhouseCoopers



Copy letter to be returned to PricewaterhouseCoopers

I accept the terms of this agreement and confirm that I am authorised to sign for and on behalf of Mobile Interim Company No.2 S.A.L.


.....
Signed

Name and Position Karim Bek Salaam = Chairman - General Manager

7 April 2026

Schedule 1 - Provision of statutory audit services

This schedule sets out the scope of the statutory audit services that we will provide under our engagement letter dated 7 April 2026.

Scope of our audit

Our audit will be conducted in accordance with International Standards on Auditing ("ISAs") issued by the International Federation of Accountants ("IFAC"). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We also conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Detection of fraud, error and non-compliance with law and regulations

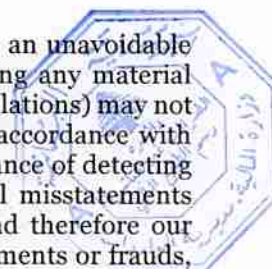
Because of the inherent limitations of an audit and internal control, there is an unavoidable risk that some material misstatements in the financial statements (including any material misstatements resulting from fraud, error or non-compliance with law or regulations) may not be detected, even though the audit is properly planned and performed in accordance with ISA's. We will design our audit to obtain reasonable, but not absolute, assurance of detecting material misstatements in the financial statements (including any material misstatements resulting from fraud, error or non-compliance with law or regulations) and therefore our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

Preparation of financial statements

We will not assist with the preparation of your financial statements, but we shall discuss the Company's accounting policies with you, particularly in any problem areas, and we may propose adjusting entries for your consideration.

Assets owned by third parties

Our audit procedures will not normally extend to assets or documents of title in respect of assets that are in your possession but owned by others.



Schedule 1 - Provision of statutory audit services (continued)

Auditor's report

Our responsibilities

We have a professional responsibility to report to the shareholders whether in our opinion the financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2025 and the results of its operations and its cash flows for the year then ended in accordance with IFRS Accounting Standards.

Form and content of our auditor's report

The expected form and content of our auditor's report is set out in Schedule 2 to this engagement letter. The form and content of our auditor's report may need to be amended in the light of our audit findings.

Purpose of our auditor's report

Our auditor's report, including our opinions, will be prepared for and only for the benefit of those to whom it is addressed and for no other purpose. We will not, in giving our audit opinions, accept liability or assume responsibility for any other purpose or to any other person who receives our report unless otherwise agreed by us in writing.

The audit will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

If you bring forward your statutory reporting timetable in contemplation of a transaction, you agree that this will not change the purpose of the audit or our auditor's report, including the opinions.

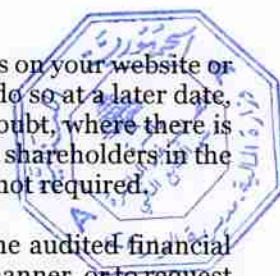
Electronic and other publication of auditor's reports

You have agreed that you will not publish a copy of the financial statements on your website or otherwise distribute them to shareholders electronically. If you decide to do so at a later date, you agree to request our prior written permission. For the avoidance of doubt, where there is a distribution of our audit report and financial statements electronically to shareholders in the normal course of business without a change in the format our approval is not required.

We may withhold consent to the electronic publication of our report if the audited financial statements or the auditor's report are to be published in an inappropriate manner, or to request amendments to the electronic auditor's report if we are not satisfied with the proposed wording or its presentation in the context of the financial statements.

Reporting to other parties

There may be situations, for example in relation to loan agreements, where another party seeks to require us, in our capacity as auditors, to report to them. Any contractual arrangements between you and another party which seek to impose such requirements upon us will not, as a matter of law, be binding on us. However, depending on the circumstances we may agree to provide reports to other parties, but not in our capacity as auditors. Any such possible requirements must be discussed with us at the earliest opportunity and well before the loan agreement or other arrangement is finalised. In this regard, however, it is our policy not to extend our duty of care in respect of our auditor's report on the financial statements.



Schedule 1 - Provision of statutory audit services (continued)

Communications with those charged with governance

Our audit is not designed to identify all deficiencies in the Company's accounting and internal control systems. Our review of internal control is only performed to the extent required to express an opinion on the Company's financial statements and therefore our comments on these systems will not necessarily address all possible improvements that might result from a more extensive special examination. However, we shall report to directors in writing any significant deficiencies in the Company's internal control relevant to the audit of the financial statements that we have identified during the audit which we consider should be brought to the attention of those charged with governance. We shall also communicate to those charged with governance significant findings from our audit as appropriate.

No such report may be provided to a third party without our prior written consent, which will be granted only on the basis that such reports are not prepared with the interests of anyone other than the Company in mind and that we accept no duty or responsibility to any other party.

Directors' responsibilities

Preparation of financial statements, maintenance of underlying accounting records and provision of information

Our audit will be conducted on the basis that the directors and, where appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- (a) for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards;
- (b) for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- (c) for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so; and
- (d) to provide us with:
 - a. access to all information of which management is aware that is relevant to the preparation of the financial statements, such as accounting records and all other relevant records and documentation (including minutes of all directors' management and shareholders' meetings and any agreements with the management or shareholders);
 - b. additional information that we may request from management for the purpose of the audit; and
 - c. unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence.

Prevention and detection of fraud and error

The responsibility for safeguarding the assets of the Company, the maintenance of adequate internal controls and the prevention and detection of fraud, error and non-compliance with laws or regulations rests with the management. Management is also responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its operations.



Schedule 1 - Provision of statutory audit services (continued)

Directors' responsibilities (continued)

Management representations

The information used to prepare the financial statements will invariably include facts or judgements which are not themselves recorded in the accounting records. As part of our normal audit procedures we shall request appropriate directors or senior managers to provide written confirmation of such facts or judgements and any other oral representations that we have received during the audit about matters materially affecting the financial statements. We will also ask them to confirm in that letter that all important and relevant information has been brought to our attention.

We shall provide those charged with governance a schedule of any uncorrected misstatements that have come to our attention during our audit. If they decide not to adjust the financial statements for these misstatements, we shall request a written representation from both management and the directors that they believe the effects of these uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole.

Other requirements of the directors

Surrounding information

To help us check the consistency of other information to be issued with the financial statements with those financial statements, you agree to provide us with all such documents or statements in a timely manner.

Subsequent events

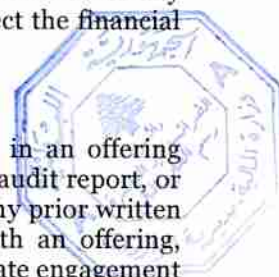
Once we have issued our auditor's report we have no further obligation to perform any audit procedures in relation to the financial statements for that financial year. However, in accordance with ISA 560 'Subsequent events', if after the financial statements have been issued, we become aware of a fact that may have caused us to amend our auditor's report had we known it before we signed it, we shall discuss the matter with management and consider whether the financial statements need revision. We expect that you will inform us of any material event occurring after the date of our auditor's report which may affect the financial statements.

Consent to any future use of the opinion

The Company may wish to include our report on the financial statements in an offering document or in some other securities offering. The Company agrees that our audit report, or reference to us, will not be included in any such offering document without any prior written permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide such permission or consent, will be a separate engagement and subject to a separate engagement contract.

Foreign regulations

If a company offers its securities or provides financial information to an overseas domiciled regulator or government, regulations in that country may require that company's auditors to be registered locally. Not complying with these regulations can have severe consequences for both you and us. Accordingly, you agree to notify us of (i) any existing or planned offering of securities outside Lebanon and (ii) any provision or intention to provide audited financial statements to an overseas domiciled regulator or government in connection with your access to the capital markets of a country outside Lebanon, regardless of whether you include our auditor's report or refer to us or our report.



Schedule 2 - Expected form and content of our audit report

This schedule sets out the expected form and content of our audit report under our engagement letter dated 7 April 2026.

Independent auditor's report to the shareholders of Mobile Interim Company No.2 S.A.L.

Report on the audit of the financial statements

Our opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Mobile Interim Company No.2 S.A.L. (the "Company") as at 31 December 2025, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards.

What we have audited

The Company's financial statements comprise:

- the balance sheet as at 31 December 2025;
- the statement of changes in equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

Independence

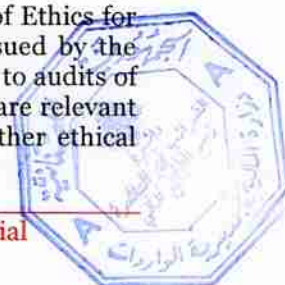
We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standard Board for Accountants (IESBA Code) as applicable to audits of financial statements of public interest entities and the ethical requirements that are relevant to our audit of these financial statements in Lebanon. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.



Schedule 2 - Expected form and content of our audit report (continued)

Independent auditor's report (continued)
to the shareholders of Mobile Interim Company No.2 S.A.L.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism through the audit. We also:

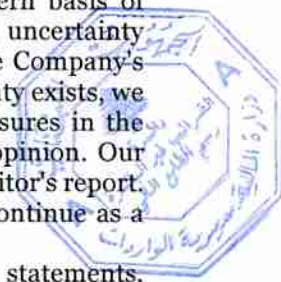
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

[Auditor's address]

[Auditor's signature]

[Date of the auditor's report]



Terms of business for audit services

1	Introduction
2	Services
3	Your responsibilities
4	Fees
5	Confidentiality
6	Data protection
7	PwC firms, individuals and subcontractors
8	Independence
9	Materials and working papers
10	Dispute resolution
11	General
12	Interpretation

1 Introduction

1.1 **Terms** – These terms apply to the services you have engaged us to provide under the attached engagement letter. If anything in the terms is inconsistent with the engagement letter, the terms take precedence, unless the engagement letter specifically amends any of them.

1.2 **The agreement and its commencement** – The agreement will start on the earlier of (i) the date of the engagement letter; and (ii) the commencement of the services. It forms the entire agreement between the parties in relation to the services and replaces any earlier agreements, representations or discussions.

2 Services

2.1 **Services** – We will perform the services described in the engagement letter with reasonable skill and care.

2.2 **Deemed knowledge** – In performing the services we will not be deemed to have received information from other services.

3 Your responsibilities

3.1 **Information** – In order for us to perform the services, you will make sure that (i) any information given to us by you, or anyone else working with or for you, is (a) given promptly, (b) accurate and (c) complete; and (ii) all necessary consents, permissions and authorities for the use and disclosure of that information by us and other permitted recipients in accordance with the agreement have been obtained and will remain valid as reasonably necessary.

3.2 **Your obligations** – Our performance depends on you performing your obligations under the agreement.

4 Fees

4.1 **Payment for services** – You agree to pay us for our services. Any estimate we may give you is not binding.

4.2 **Basis of fees** – Our fees may reflect not only time spent, but also such factors as complexity, urgency, inherent risks, use of techniques, know-how and

research together with the level of skills and expertise required of the personnel needed to perform and review the services. Our fees may include any time spent travelling for the purpose of the services that cannot be used productively for other purposes.

4.3 **Expenses** – You will pay any reasonable expenses that we incur in connection with the services.

4.4 **Taxes** – You will also pay any taxes, including VAT, that are due in relation to our goods and services. You will pay us the full amount of any invoice, regardless of any deduction that you are required by law to make.

4.5 **Invoices and payment** – We may invoice you at appropriate intervals during the course of the year. All invoices are payable 14 days after the date on the invoice. If you do not pay an invoice within 30 days of the date of the invoice, you agree to compensate us for damages on the outstanding amount as set out in the engagement letter.

5 Confidentiality

5.1 **Confidential information** – We and you agree to use the other's confidential information only in relation to the services, and not to disclose it, except where required by law or regulation or by a professional body of which we are a member. However, we may give confidential information to other PwC firms, subcontractors and IT service providers as long as they are bound by confidentiality obligations.

5.2 **Performing services for others** – You agree that we may perform services for your competitors or other parties whose interests may conflict with yours, as long as we do not disclose your confidential information and we comply with our ethical obligations.

6 Data protection

6.1 **Compliance** – You and we will comply with applicable data protection legislation in relation to any personal data shared with us under the agreement.

6.2 **Provision of personal data** – You will not provide us with personal data unless the agreement requires the use of it, or we request it from you. In respect of any personal data shared with us, we assume you have necessary authority for us to use and transfer it in accordance with the agreement, and that data subjects have been given necessary information regarding its use.

6.3 **Data processing** – Where we act as a controller, we may process personal data for the purposes of any of: (i) providing the services; (ii) administering, managing and developing our business and services; (iii) security, quality and risk management activities (iv) providing you with information about us and our range of services; and (v) complying with any requirement of law, regulation or a professional body of which we are a member.

6.4 **Data transfers** – We may transfer personal data shared with us to other PwC firms, subcontractors and IT service providers in relation to any of the



purposes set out in this clause 6. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

- 6.5 **Data processing service** – Where we act as processor in relation to your personal data, we will: (i) process it only on your lawful written instructions; (ii) implement appropriate measures designed to ensure its security, including by imposing confidentiality obligations on relevant personnel; (iii) transfer it only to sub-processors under a written contract which imposes obligations consistent with those in this clause 6.5 and you authorise us to transfer your personal data to them.

7 **PwC firms, individuals and subcontractors**

- 7.1 **Subcontractors** – We may use other PwC firms (each of which is a separate and independent legal entity) or other subcontractors to provide the services. Unless another PwC firm or subcontractor is directly contracted by you to provide any of the services we remain solely responsible for them.

- 7.2 **Restriction on claims** – You agree not to bring any claim (including one in negligence) against a beneficiary in connection with the services.

- 7.3 **No claims against individuals** – You agree to bring any claim in connection with the services only against us, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.

8 **Independence**

- 8.1 **Restrictions on employment** - Independence rules impose restrictions on senior audit team members subsequently being employed by an audit client. You should be aware that if, within a period of twelve months to two years (depending on circumstances) from the date of our auditor's report, you or any of the subsidiaries whose audits are governed by the agreement employ as a director or in a key management position any senior audit team member involved in the relevant audit, then this may represent a threat to our independence that is so significant we may be required to resign our audit appointment.

9 **Materials and working papers**

- 9.1 **Policy** – We may retain copies of all materials relevant to the services, including any materials given to us by you or on your behalf.

- 9.2 **Release** – We do not release materials which belong to us (including our working papers, which shall include all documentation prepared by us in relation to the services) unless we have specifically agreed to do so or where required by law or regulation. We may require a release letter from the recipient as a condition of disclosure.

- 9.3 **Group access** – Where we are group auditors, if requested by the relevant audit oversight or monitoring body, we are required to obtain copies or arrange unrestricted access to working papers in respect of any part of the group audited by a firm

outside the Country. You will obtain the consent of your group entities to authorise unrestricted access to audit working papers should we make such a request.

- 9.4 **Parent entity auditors** – Where we are auditors of a component, we have a professional responsibility to cooperate with your parent entity's auditors and to provide them information and explanations as they may reasonably require for their audit. This could include our giving them access to our working papers and discussing relevant matters with them.

10 **Dispute resolution**

- 10.1 **Mediation** – If a dispute arises, the parties will attempt to resolve it by discussion, negotiation and mediation before commencing legal proceedings.

- 10.2 **Law and jurisdiction** – The agreement and any dispute arising from it, whether contractual or non-contractual, will be governed by the law and be subject to the exclusive jurisdiction of the courts or other dispute resolution provisions set out in the engagement letter.

11 **General**

- 11.1 **Data** – You are responsible for the data that will be shared with us under the agreement and you will only provide us with data which use is strictly necessary and required for the purposes of this agreement. You agree that we may transfer or store any data provided to us outside the jurisdiction where the data is originally provided or collected.

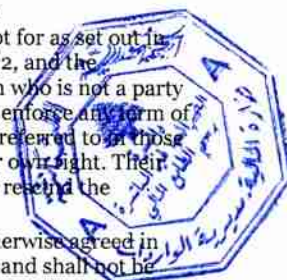
- 11.2 **Matters beyond reasonable control** – Without limiting your responsibilities set out in clause 3.1, no party will be liable to another if it fails to meet its obligations due to matters beyond its reasonable control i.e. a force majeure event.

- 11.3 **Rights of third parties** - Except for as set out in clauses 7.2, 7.3 and this clause 11.2, and the addressees of our report, a person who is not a party to the agreement has no rights to enforce any part of the agreement. The beneficiaries referred to in those clauses may enforce them in their own right. Their consent is not required to vary or rescind the agreement.

- 11.4 **Technology Tools** – Unless otherwise agreed in writing, this agreement does not, and shall not be construed to, grant or transfer to you any license, interest, or similar right with respect to any software or other technology tools that we make available to you, including visualization tools and data analytics tools (and their contents and outputs). All such rights remain expressly reserved by PwC. You agree that any such software or technology tools (i) are not deliverables and may only be used at your own risk, and (ii) may not be provided to anyone else.

- 11.5 **Quality of service** – If you are not satisfied with the services, or have suggestions for improvement, please contact the individuals set out in the engagement letter. We will look carefully and promptly at any complaint.

- 11.6 **Survival** – Any clause that is meant to continue to apply after termination of the agreement will do so including 2.2, 4, 5, 6, 7, 9, 10, 11 and 12.



12 Interpretation

In the agreement the following words and expressions have the meanings given to them below:

beneficiaries – mean (i) any PwC firm other than us that is directly or indirectly involved in the provision of the services; (ii) our subcontractors; (iii) our partners, members, directors, employees and other individuals; and (iv) the partners, members, directors, employees and other individuals of other PwC firms and subcontractors

group member – an entity which directly or indirectly, controls, is controlled by or is under common control with you

PwC firm – any entity or partnership within the worldwide network of PricewaterhouseCoopers firms and entities

services – the services set out in the engagement letter

the agreement – these terms and the engagement letter to which they relate (including any schedules and any letter on fees)

we, us or our – refers to the PwC firm from whom the engagement letter is sent

you, your – the party or parties to the agreement (excluding us)



الجمهورية اللبنانية

وزارة المالية

مديرية المالية العامة

مديرية الواردات

ايصال تحصيل

26-84-11126237

رقم المعاملة 13541

2026	سنة التكلفة
تحصيل / ضرائب غير مباشرة	نوع الضريبة
رسم طابع مالي	الباب
امر قبض	نوع الجدول
1812037	رقم الجدول
16/04/2026	تاريخ الجدول

منطقة التحصيل	بيروت الموحدة
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البلدة	
رقم المراقب	
سنة الإيرادات	2026

رقم المكلف	
291711	

رقم العقار	القسم

يرجى أن تقبضوا من موبايل انتريم كومباتي رقم ٢ ش.م.ل

ملاحظة: يرجى إبراز هذا الايصال لدي كل مراجعة

تفصيل المبلغ	القيمة
خزينة	38,710,000
غرامة تحقق	0
مجموع الضريبة	38,710,000
غرامة تحصيل	0
فائدة التحصيل	
طابع	100000
المجموع النهائي	38,810,000

0	نزل مبلغ الخزينة بقيمة
0	نزلت غرامة التحقق بقيمة
0	خفضت غرامة التحقق بقيمة
0	خفضت غرامة التحصيل بقيمة

مبلغ و قدره

ثمانية و ثلاثون مليون و ثمانماية و عشرة آلاف ليرة لبنانية فقط لا غير

بموجب امانة أو عملية رقم تاريخ 16/04/2026

ايضاحات عامة عقد خدمات تدقيق محاسبي لعام ٢٠٢٥ بقيمة 108.109 دولار

اسم Ruba Jafar معد الايصال

اعد في

التوقيع

التاريخ

38,810,000

X

17/04/2026

صالح للدفع لغاية

26-84-11126237

ايصال تحصيل

بيروت

(2) رقم عملية القبض

وصلني من

موبايل انتريم كومباتي رقم 2 ش.م.ل

وفق التفصيل ادناه فقط

ثمانية و ثلاثون مليون و ثمانماية و عشرة آلاف ليرة لبنانية فقط لا غير

(3) نقداً

38,810,000

/ /

تاريخ 2026/04/16

رقمه

12792

(4) شك

المصرف المسحوب عليه

امين الصندوق: الياس معوض

المجموع

في

طابع

التوقيع

مين الصندوق

