

External auditors

Borouge entrusted the external audit function for Borouge’s yearly accounts to Ernst and Young Middle East.

Number of years served as an external auditor for the Company	4 Years
Number of years served by the responsible partner in auditing the Company’s accounts	4 Years
Total fees for auditing the financial statements of 2025 (in AED)	Income Tax Audit AED 2,706,157
The details and nature of other services provided (if any), and in case there are no other services, this shall be expressly stated	Income Tax Audit AED 96,747
	ICFR Opinion AED 157,359
A statement of the other services performed by an external auditor other than the Company’s auditor in 2025 (if any), and in case there is no another auditor, this shall be expressly stated	None

For our annual financial statements for the year ended 31 December 2025, Ernst and Young Middle East issued an unqualified audit opinion.

