

The Board of Directors
Omani Packaging Company SAOG
P O Box 99, Postal Code 124
Muscat, Sultanate of Oman

AGREED UPON PROCEDURES ON CODE OF CORPORATE GOVERNANCE

Purpose of this Agreed-Upon Procedure Report and Restriction on Use and Distribution

Our report is solely for the purpose of assisting the Board of Directors of Omani Packaging Company SAOG ('the Company') in determining whether their Corporate Governance report is in compliance with the Code of Corporate Governance (the "Code") of Capital Market Authority (CMA) of the Sultanate of Oman as prescribed under CMA Circular No. E/10/2016 dated 1 December 2016. This report may not be suitable for another purpose.

Responsibilities of Management and the Board of Directors

The Management and the Board of Directors have prepared the Corporate Governance report ("the Report") and remain solely responsible for it and are also responsible for identifying and ensuring that the contents of the Report comply with the Code. The Management and the Board of Directors have acknowledged that the agreed-upon procedures are appropriate and sufficient for the purpose of the engagement.

Responsibilities of the Practitioner

We have conducted the agreed-upon procedures engagement in accordance with the *International Standard on Related Services (ISRS) 4400 'Agreed-Upon Procedures Engagements'*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Management and the Board of Directors, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures. This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements and the independence requirements in accordance with *International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code)*. Our firm applies *International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

AGREED UPON PROCEDURES ON CODE OF CORPORATE GOVERNANCE (Continued)**Procedures and findings**

We have performed the procedures described below, which were agreed upon with the Management and the Board of Directors of Omani Packaging Company SAOG on compliance with the Code:

Procedures	Findings
1. We obtained the Corporate Governance report issued by the Board of Directors and compared its contents to the minimum requirements of the CMA as set out in Annexure 3 of the Code.	No exceptions noted.
2. We obtained the details regarding areas of non-compliance, if any, with the Code identified in the Corporate Governance Report for the year ended 31 December 2023.	No exceptions noted.

Additionally, we obtained written representations from the Management that there were no other areas of non-compliance with the Code for the year ended 31 December 2023, of which they were aware.

This report relates only to the accompanying Corporate Governance report of the Company to be included in its annual report for the year ended 31 December 2023 and does not extend to the Company's financial statements taken as a whole.

7 February 2024



Moore Stephens

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