

# External Auditor

**The responsibility for ADNOC Distribution’s external audit of annual accounts for 2024 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 UAE has a dedicated team that includes subject matter experts in Oil & Gas, Financial Services and the Government Sector, amongst others, and has been operating in the UAE for over 55 years.

Details of the fees paid to Grant Thornton UAE for the 2024 auditing services are provided in the following table:

Number of years served as an external auditor for ADNOC Distribution	4 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	1 year. The partner has rotated at the start of 2024 as per the applicable regulatory requirements
Total fees for auditing the financial statements of 2024 in (AED), including provision of a reasonable assurance report on the effectiveness of internal financial controls over financial reporting:	AED 971,755
<ul style="list-style-type: none"><li>• Fee for auditing the Annual financial statements</li></ul>	AED 255,000
<ul style="list-style-type: none"><li>• Fee for quarterly review of the financial statements</li></ul>	AED 345,000
<ul style="list-style-type: none"><li>• Other relevant audit services in relation to the annual audit of the Company’s departmental financial statements and the provision of a reasonable assurance report on the effectiveness of internal financial controls over financial reporting</li></ul>	AED 371,755
Fees and costs of other private services other than auditing the financial statements for 2024 (AED)	None
Details and nature of other services provided (if any)	Not applicable
Statement of the other services performed by an external auditor other than ADNOC Distribution’s auditor in 2024 (if any)	Not applicable

For our annual financial statements for the year ended December 31, 2024, Grant Thornton UAE, issued an unmodified audit opinion.

