

Statutory Payments, Penalties and Sanctions

Statutory Amounts Recorded during 2022

Almarai is committed to paying certain fees and expenses to Saudi Government departments as per applicable terms and regulations. These inherent expenses are recorded in

the Financial Statements of the Company's operations. The following table details statutory charges in 2022, with a brief description and related reason.

Statutory Organization	Description	Reason	2022 (SAR million)	2021 (SAR million)
Saudi Customs	Amounts paid or charged as customs fees on imports & port charges.	Government requirement	77	69
General Authority of Zakat and Income Tax	Amounts paid as Zakat, WHT, Income Tax & VAT expenses according to the various laws	Government requirement	1,635	1,208
General Organization for Social Insurance	Amounts paid or charged as social insurance expenses, in accordance with Saudi Labour Law	Government requirement	91	87
Other Statutory Organizations	Amounts paid or charged according to various other laws	Other government requirements	251	249
Total			2,054	1,614

Penalties and Sanctions

Almarai was not charged any penalties or sanctions during 2022 by any supervisory, regulatory or judicial unit.