

# EXTERNAL AUDIT GOVERNANCE

## Auditor’s Independence Assurance

Dubai Taxi Company maintains strict governance measures to ensure the full independence, objectivity, and effectiveness of its external auditor in accordance with Federal Decree-Law No. (32) of 2021 on Commercial Companies and the SCA

Governance Guide (Decision No. 3/Chairman of 2020). These measures form an essential component of DTC’s commitment to transparency, financial integrity, and high-quality reporting.

## Independence and Rotation Compliance

DTC adheres to all regulatory requirements governing external auditor independence, including:

### Mandatory Firm Rotation

The Company follows the rotation requirements set out in the Commercial Companies Law and the SCA Governance Guide to prevent prolonged engagement that could compromise independence.

### Mandatory Partner Rotation

The rotation of the signing audit partner is observed within the required regulatory timeframe to ensure renewed professional judgment and fresh oversight.

### Annual Independence Confirmation

The external auditor provides an annual written declaration confirming compliance with independence requirements and restrictions on prohibited non-audit services.

### ARCC Oversight

The Audit, Risk and Compliance Committee evaluates the external auditor’s performance, independence, fee structure, and any proposed non-audit services. Based on this assessment, ARCC submits its recommendation to the Board, which in turn elevates the final recommendation to the General Assembly for approval.

## About Deloitte

Deloitte is one of the world’s largest professional services networks, operating in more than 150 countries and providing audit, assurance, consulting, financial advisory, risk advisory, tax, and legal services.

Name of the audit office	Deloitte & Touche (M.E.)
Name of partner auditor	Mr. Firas Anabtawi
Number of years spent as the company external auditor	2
Number of years the partner auditor spent auditing the company’s accounts	2
Total value of audit fees for 2025 (AED)	AED 1,232,700 <sup>1</sup>
Details and nature of other services provided by the company auditor (if any). If there are no other services, this shall be stated explicitly.	None
The value of fees and costs for other special services other than auditing the financial statements for 2025 (AED), if any. If there are no other fees, this shall be stated explicitly.	None
Statement of other services that an external auditor other than the company auditor provided during 2025 (if any). If there are no services provided by another external auditor, this shall be stated explicitly.	No such services were obtained from any other external auditor.

**No reservations or qualifications were included by the auditors in the interim and annual financial statements for FY 2025.**

<sup>1</sup> Including ICFR fee for FY 2025.