

# Statutory Payments, Penalties and Sanctions

## Statutory amounts recorded during 2024

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 2024 and 2023, with a brief description and related reason.

Statutory Organization	Description	Reason	2024 (S million)	2023 (S million)
Saudi Customs	Amounts paid or charged as customs fees on imports and port charges	Government requirement	103	94
General Authority of Zakat and Income Tax	Amounts paid as Zakat, WHT, Income Tax and VAT expenses according to the various laws	Government requirement	1,353	1,254
General Organization for Social Insurance	Amounts paid or charged as social insurance expenses, in accordance with Saudi Labour Law	Government requirement	120	105
Other Statutory Organizations	Amounts paid or charged according to various other laws	Other government requirements	285	279
<b>Total</b>			<b>1,861</b>	<b>1,732</b>

## Penalties and sanctions

Almarai was not charged any penalties or sanctions during 2024 by any supervisory, regulatory or judicial unit.