Auditors Report-Review	English 01/07/2026-30/09/2026
DISCLOSURE AUDITOR'S REPORT	
DISCLOSURE OF AUDITOR'S REPORT	
Introduction to Auditor's Report	Ref #1
Scope of Review	Ref #2
CONCLUSION	
Unmodified Conclusion	Yes
BASIS FOR CONCLUSION	
Other information	Ref #3

 # 1

We have reviewed the accompanying unaudited interim condensed consolidated and separate financial statements of OQ Exploration and Production SAOG (the "Company") and its subsidiaries (together referred to as the "Group") as at 30 September 2026 which comprise the unaudited interim condensed consolidated and separate statement of financial position as at 30 September 2026, the related unaudited interim condensed consolidated and separate statement of profit or loss and other comprehensive income for the three-months and nine-months periods then ended, and the unaudited interim condensed consolidated and separate statements of changes in equity and cash flows for the nine-months period then ended and explanatory notes.

Management is responsible for the preparation and presentation of this unaudited interim financial information in accordance with International Accounting Standard 34, "*Interim Financial Reporting"* ("IAS 34"). Our responsibility is to express a conclusion on these unaudited interim condensed consolidated and separate financial statements based on our review.

 # 2

We have reviewed the accompanying unaudited interim condensed consolidated and separate financial statements of OQ Exploration and Production SAOG (the "Company") and its subsidiaries (together referred to as the "Group") as at 30 September 2026 which comprise the unaudited interim condensed consolidated and separate statement of financial position as at 30 September 2026, the related unaudited interim condensed consolidated and separate statement of profit or loss and other comprehensive income for the three-months and nine-months periods then ended, and the unaudited interim condensed consolidated and separate statements of changes in equity and cash flows for the nine-months period then ended and explanatory notes.

Management is responsible for the preparation and presentation of this unaudited interim financial information in accordance with International Accounting Standard 34, "*Interim Financial Reporting"* ("IAS 34"). Our responsibility is to express a conclusion on these unaudited interim condensed consolidated and separate financial statements based on our review.

 # 3

Other matter

The comparative unaudited interim condensed consolidated and separate statement of profit or loss and other comprehensive income for the three-months and nine-months periods ended 30 September 2025 and the unaudited interim condensed consolidated and separate statements of changes in equity and cash flows for the nine-months period ended 30 September 2025 were not audited or reviewed and are presented for comparison purposes only. Accordingly, we do not express a conclusion, opinion or any other form of assurance on them.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying unaudited interim condensed consolidated and separate financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34, *Interim Financial Reporting*.

Auditors Report-Review	English 01/07/2026-30/09/2026
DISCLOSURE OF AUDITOR'S DETAILS	
DISCLOSURE OF AUDITOR'S DETAILS	
Name of partner signing off auditor's report	Imtiaz Ibrahim
Name of audit firm	ERNST AND YOUNG LLC
Registration number of Audit firm	1224013
Date of certification from auditor	11/11/2026