

Bakertilly LLC Co.

Chartered accountants

P.O. Box 300467

Riyadh 11372 Kingdom of Saudi Arabia

Date: 04-05-1443

Corresponding to: 08-12-2021

M\ Capital Market Authority

Riyadh, Kingdom of Saudi Arabia

After greeting

Subject: Approval of the use of the name, logo and statement of Chartered Accountant Bakertilly LLC Co. and Partners" in the registration document

In our capacity as a chartered accountant of the Knowledge Net Co. "the issuer" regarding its request to register its shares and accept their listing in the parallel market for 3,500,000 ordinary shares, through the direct listing of the company's shares in the parallel market

We, Bakertilly LLC Co. and Partners, the Chartered Accountant, confirm our agreement to use our name, logo, or statement in the registration document, for the purpose of registering and listing the company in the Parallel Market.

Yours sincerely

Bakertilly LLC Co. - Chartered accountants

Majid Mounir Al-Nimr

Chartered Accountant - License No. (381)