

The Ordinary General Assembly Agenda Attachments

A statement and description of the company in which the member carries out a competing activity

Company's Name	Dr. Mohammed bin Rashid Al-Faqih & Partners Company
Board Member Name	Mr. Fahd bin Abdullah Al-kasim
The position held by the member in Dr. Mohammed Rashid Al-Faqih & Partners Company	Member in the Board of Directors
Company overview	Owning and operating hospitals, facilities, health centers and their maintenance, pharmacies and beauty centers, establishing, owning, managing, maintaining and operating drug stores, wholesale trade in medical equipment and devices, dental equipment devices and laboratory equipment, implementing education and training programs in the medical fields and work and hospitals.

Company's Name	Dr. Mohammed bin Rashid Al-Faqih & Partners Company
Board Member Name	Dr. Mohammed bin Rashid Al-Faqih
The position held by the member in Dr. Mohammed Rashid Al-Faqih & Partners Company	Chairman of Board of Directors
Company overview	Owning and operating hospitals, facilities, health centers and their maintenance, pharmacies and beauty centers, establishing, owning, managing, maintaining and operating drug stores, wholesale trade in medical equipment and devices, dental equipment devices and laboratory equipment, implementing education and training programs in the medical fields and work and hospitals
Member Ownership parentage in Dr. Mohammed Rashid Al-Faqih & Partners Company	Dr. Mohammed Al-Faqih owns 18.20% (direct ownership) in the Dr. Mohammed Rashid Al-Faqih & Partners Company.

Company's Name	International Medical Center Company
Board Member Name	Mr. Mohieddin bin Saleh Kamel
The position held by the member in International Medical Center Company	Member in the Board of Directors
Company overview	The activities of International Medical Center Company include the establishment of hospitals, the medical operation of hospitals, general medical complexes, ambulance service centers, home medical service centers, and telemedicine care centers.

Audit committee report

The Audit Committee was formed in accordance with Article (51) of the Corporate Governance Regulations issued by the Capital Market Authority, and its tasks and responsibilities are summarized as follows:

- 1- Supervising the internal audit department to verify its effectiveness in carrying out the work and tasks assigned to it.
- 2- Study the internal control system and prepare a written report on its opinion and recommendations regarding it.
- 3- Study the internal audit reports and follow up on the implementation of corrective actions based on the observations contained therein.
- 4- Recommending to the Board of Directors to appoint certified chartered accountants, after ensuring their independence, dismissal, and determining their fees.
- 5- Study the audit plan with the chartered accountant, and provide the committee's comments on it.
- 6- Study the observations of certified chartered accountants on the financial statements, and follow up on what was done regarding them.
- 7- Study the initial and annual financial statements before presenting them to the Board of Directors, and express an opinion and recommendation regarding them
- 8- Study the accounting policies used, and express an opinion and recommendation regarding them

(4) committee meetings were held during 2023. The following is a statement of the committee membership and attendance record during the year:

No.	Name	Membership Type	Number of meetings (4)			
			12/03	21/05	07/08	05/11
1	Mr. Fahad Abdullah Al-Qassim	Committee Chairman	✓	✓	✓	✓
2	Mr. Abdullah Turki Al-Sudairy	Member	✓	✓	✓	✓
3	Mr. Abdulrahman Saleh Al Khulaifi	Member	✓	✓	✓	✓
4	Mr. Khaled Mohammed Al-Solai *	Member	X	✓	✓	✓

- Mr. Khaled Mohammed Al Solai has become a member of the Audit Committee since 07/05/2023

The Audit Committee supervises the company's internal audit department, to implement the committee-approved annual audit plan based on risk assessment, and evaluates the efficiency of the internal control system, by taking samples of the activities planned to be reviewed in order to examine them, to ensure the effectiveness and adequacy of the designed and applied internal control systems. The committee also discusses with the external auditor the planning and implementation of the annual examination and review work, based on the auditing standards recognized in the Kingdom of Saudi Arabia, to obtain a reasonable degree of ensuring that the financial statements are free of material errors. Based on the results of the examination carried out during the year by the External Auditor and the Internal Audit Department, the results of this examination did not indicate any significant deficiency or fundamental change in the internal control systems, with a number of observations provided to the committee by the executive management. The necessary corrective actions were agreed upon, specifying the time period for correction and submitting periodic reports thereon to the Audit Committee. We also note that it is not possible to emphasize the absolute comprehensiveness of the examination and evaluation processes carried out for internal control procedures because the audit process in its essence is based on sampling activities. The Internal Audit Department works closely with the company's executive management to maintain an acceptable and effective level of efficiency of the company's internal control system and procedures.



Fahad Abdullah Al Kassim

Chairman of the Audit Committee



KPMG Professional Services

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Commercial Registration No 1010425494

Headquarters in Riyadh

كي بي إم جي للاستشارات المهنية

واجهة روشن، طريق المطار
صندوق بريد ٩٢٨٧٦
الرياض ١١٦٦٣
المملكة العربية السعودية
سجل تجاري رقم ١٠١٠٤٢٥٤٩٤

المركز الرئيسي في الرياض

Independent Limited Assurance Report to Dallah Healthcare Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law

To the Shareholders of Dallah Healthcare Company

We were engaged by the management of **Dallah Healthcare Company** (the "Company") to report on the the Board of Directors' declaration prepared by the Management in accordance with the requirements of Article 71 of the Companies Law, which comprises the transactions carried out / will be carried out by the Company during the year ended 31 December 2023 in which any of the members of Board of Directors of the Company had direct or indirect personal interest as detailed below ("Subject Matter") and the accompanying management's statement thereon as set out in Appendix 1, in the form of an independent limited assurance conclusion that based on our work performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter is not properly prepared, in all material respects, based on the applicable criteria ("Applicable Criteria") below.

Subject Matter

The Subject Matter for our limited assurance engagement is related to the Board of Directors' declaration enclosed in the attached Appendix 1 (the "Declaration") prepared by the Management in accordance with the requirements of Article 71 of the Companies Law, presented by the Board of Directors of Dallah Healthcare Company (the "Company"), which comprises the transactions carried out / will be carried out by the Company during the year ended 31 December 2023 in which any of the members of Board of Directors of the Company had direct or indirect personal interest.

Applicable Criteria

We have used the following as the Applicable Criteria:

1. Article 71 of the Companies Law issued by Ministry of Commerce ("MOC").

Dallah Healthcare Company's Responsibility

The management of the Company is responsible for preparing the Subject Matter information that is free from material misstatement in accordance with the Applicable Criteria and for the information contained therein. The management the Company is also responsible for preparing the Subject Matter information (i.e. Appendix 1).

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Subject Matter that information is free from material misstatement, whether due to fraud or error. It also includes selecting the Applicable Criteria and ensuring that the Company complies with the Companies Law; designing, implementing and effectively operating controls to achieve the stated control objectives; selecting and applying policies; making judgments and estimates that are reasonable in the circumstances; and maintaining adequate records in relation to the Subject Matter information.

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كي بي إم جي للاستشارات المهنية شركة مساهمة مغلقة، مسجلة في المملكة العربية السعودية، رأسمالها (٤٠.٠٠٠.٠٠٠) ريال سعودي مدفوع بالكامل، المسماة سابقاً "شركة كي بي إم جي للفران وشركاه محاسبون ومراجعون قانونيون". وهي عضو غير شريك في الشبكة العالمية لشركات كي بي إم جي المستقلة والتابعة لكي بي إم جي العالمية المحدودة، شركة الانجليزية محدودة بضمان. جميع الحقوق محفوظة.



Independent Limited Assurance Report to Dallah Healthcare Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law (Continued)

To the Shareholders of Dallah Healthcare Company (continued)

Dallah Healthcare Company's Responsibility (continued)

The management of the Company is also responsible for preventing and detecting fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities. The management of the Company is responsible for ensuring that staff involved with the preparation of the Subject Matter information are properly trained, systems are properly updated and that any changes in reporting encompass all significant business units.

Our Responsibility

Our responsibility is to examine the Subject Matter information prepared by the Company and to report thereon in the form of an independent limited assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" endorsed in the Kingdom of Saudi Arabia and the terms and conditions for this engagement as agreed with the Company's management. That standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the Subject Matter information is properly prepared, in all material respects, as the basis for our limited assurance conclusion.

Our firm applies International Standard on Quality Management (1) which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on our understanding of the Subject Matter and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In obtaining an understanding of the Subject Matter and other engagement circumstances, we have considered the process used to prepare the Subject Matter information in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the Company's process or internal control over the preparation and presentation of the Subject Matter information.

Our engagement also included: assessing the appropriateness of the Subject Matter, the suitability of the criteria used by the Company in preparing the Subject Matter information in the circumstances of the engagement, evaluating the appropriateness of the procedures used in the preparation of the Subject Matter information and the reasonableness of estimates made by the Company.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We did not perform procedures to identify additional procedures that would have been performed if this were a reasonable assurance engagement.

As part of this engagement, we have not performed any procedures by way of audit, review or verification of the Subject Matter information nor of the underlying records or other sources from which the Subject Matter information was extracted.

Independent Limited Assurance Report to Dallah Healthcare Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law (Continued)

To the Shareholders of Dallah Healthcare Company (continued)

Procedures Performed

Our procedures performed are as follows:

- Obtained the declaration that includes the transactions and/or contracts performed in which any of the BOD members of the Company has either direct or indirect interest during the year ended 31 December 2023 ;
- Reviewed the minutes of meetings of the BoD that indicate notifications to the BoD by certain director(s) of actual or potential conflicts of direct or indirect interest in relation to transactions and/or contracts involving the BoD member;
- Checked that the minutes of meetings of the BOD that the relevant director(s) who notified the BoD of actual or potential conflicts of direct or indirect interest did not vote on the resolution to recommend the related transaction(s) and/or contract(s);
- On a sample basis, obtained the required approvals along with supporting documents in respect of the transactions and/or contracts included in the declaration; and
- Checked the transaction amounts included in the Declaration agree, where applicable, to the transaction amounts disclosed in note 13 to the audited consolidated financial statements of the Company for the year ended 31 December 2023.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter information is not prepared, in all material respects, in accordance with the Applicable Criteria.

Restriction of Use of Our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company and MOC for any purpose or in any context. Any party other than the Company and MOC who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the Company and MOC for our work, for this independent limited assurance report, or for the conclusions we have reached.

Our report is released to the Company and MOC on the basis that it shall not be copied, referred to or disclosed, in whole (save for the Company's own internal purposes) or in part, without our prior written consent.

KPMG Professional Services



Fahad Mubark Aldossari
License No. 469



Riyadh on May 14, 2024
Corresponding to: Dhul Qaidah 6, 1445H



Date: 18/03/2024

Dear Shareholders of Dallah Healthcare Company

Subject: Board of director's declaration of transactions with related parties for the year ended December 31, 2023

Based on the principle of the company to abide by all regulations issued by the supervisory and regulatory authorities aiming at preserving the rights of the shareholder and the entity of the company, which is the principle of disclosure and transparency among the most important pillars of these systems, therefore, the Board of Directors of Dallah Healthcare Company is pleased to inform the shareholders of the company that the company has implemented a number of transactions and contracts in which some members of the board of directors have direct or indirect interest during the year 2023. Transactions and contracts as follows

	Related party	Associated party with related party	Position at the company	Type of association with related party	service	Duration	Transaction Conditions	Amount for 2023 in SAR
1	ATS	Eng. Tarek Othman Alkasabi	The chairman of the board of directors	Shares Owner and his son Abdullah bin Tariq Alkasabi is the Chairman of the Board.	Technical Support	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR7,441,322
2	Eng. Tarek Bin Othman Alkasabi	Eng. Tarek Bin Othman Alkasabi	The chairman of the board of directors		Administrative consultations	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR1,319,736
3	AlJazeera Capital	Eng. Tarek Othman Alkasabi	The Chairman of the Board of Directors	The Chairman of the Board of Directors	Financial advisory	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR11,683,720
4	Jude Al-hala	Mr. Muhei Addein Saleh Kamel	Deputy Chairman	Ownership and membership in the board of directors of Jude Al-hala	Site rental	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR440,680
5	Iqra Media Company	Mr. Muhei Addein Saleh Kamel	Deputy Chairman	Board member	Advertising services	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR652,266
6	Dareen Agency for Travel and Tourism	1-Muhei Addein Saleh Kamel 2-Mr. Amr Mohammed Kamel	1-Deputy Chairman 2-Board member	1- Board member in Dallah Al-Baraka Holding Company (a major shareholder in Dallah Healthcare Company) and the owner of the Dareen Agency for Travel and Tourism 2- Senior executives in Dallah Al-Baraka Holding Company (a major shareholder in Dallah Healthcare Company) and the owner of the Dareen Agency for Travel and Tourism	Travel tickets	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR7,268,995
7	Dr. Mohammed bin Rashid Al-Faqih and his partners	1-Dr.Mohammed bin Rashid Al-Faqih 2-Mr. Fahad Abdullah Alkassim	Board members	1-chairman of the board of directors 2- Board member	Technical support and drug sales	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR3,873,301



**Dallah
Health**

Date: 18/03/2024

8	Eng. Khaled Al-Faqih Engineering Consulting Office	Dr. Mohammed Rashid Al-Fagih,	Board member	Dr. Mohammed Rashid Al-Fagih is the brother of Eng. Khaled Al-Faqih	Engineering consultancy	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR2,681,781
9	Jarir Marketing Company	Mr. Fahad Abdullah Alkassim	Board member	Board member	Office supplies and stationery	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR636,324
10	Dallah AlBaraka Group	1- Mr. Muhei Addein Saleh Kamel Mr. Amr Mohammed Kamel	1- Deputy Chairman 2- Board member	1- Board member 2- Senior executives at Dallah AlBaraka Group	Medical services	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR12,145
11	IMC	Mr. Muhei Addein Saleh Kamel	Deputy Chairman	Board member	Technical support and drug sales	01-01-2023 TO 31-12-2023	Prevailing market conditions	SR3,185,272

Best regards,

Tarek bin Othman Al-Kasabi:

(Chairman)

Mohieddin bin Saleh Kamel:

(vice chairman)

Mohammed bin Rashid Al-Faqih

Talal bin Ibrahim Al Maiman:

Fahd bin Abdullah Al-Kassim:



Date: 18/03/2024

Muhammad bin Nabil Hafni:

A handwritten signature in blue ink, appearing to be "M. Nabil Hafni", written over a dotted line.

Abdullah bin Turki Al-Sudairi:

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Amr bin Muhammad Kamel:

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Khalid bin Muhammad Al-Solai:

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