

## The Extraordinary General Assembly Announcement

Tuesday 03/06/2026

8:00 PM

ITEM
<input type="radio"/> <b>Agenda</b>
<input type="radio"/> <b>Audit Committee Report 2025</b>
<input type="radio"/> <b>Disclosure of Business and Contracts</b>
<input type="radio"/> <b>Auditor's Report on Works and Contracts</b>
<input type="radio"/> <b>The amendments of AOA.</b>

## The power of attorney

## نموذج التوكيل

The power of attorney	نموذج التوكيل
<p>The power of attorney is not available as the Extraordinary General Assembly Meeting will be held online by modern technology provided using Tadawulaty system.</p> <p><a href="https://www.tadawulaty.com.sa">https://www.tadawulaty.com.sa</a></p> <p>The registration and voting in Tadawulaty service will be available and free of charge to all shareholders</p>	<p>نموذج التوكيل غير متاح</p> <p>حيث سيتم الاكتفاء بعقد الجمعية العامة الغير عادية عن طريق وسائل التقنية الحديثة باستخدام منظومة تداولاتي.</p> <p><a href="https://www.tadawulaty.com.sa">https://www.tadawulaty.com.sa</a></p> <p>وسيكون التسجيل والتصويت في خدمة تداولاتي متاحاً ومجاناً لجميع المساهمين</p>

## بنود الجمعية العامة غير العادية عن عام ٢٠٢٥ م

Terms	البنود	م
Review and discuss the Board of Directors' report for the financial year ending ٣١/١٢/٢٠٢٥.	الاطلاع على تقرير مجلس الإدارة للسنة المالية المنتهية في ٣١/١٢/٢٠٢٥ م ومناقشته.	١
Review and discuss the financial statements for the fiscal year ending ٣١/١٢/٢٠٢٥.	الاطلاع على القوائم المالية للسنة المالية المنتهية في ٣١/١٢/٢٠٢٥ م ومناقشتها.	٢
Voting on the company's auditor's report for the financial year ending ٣١/١٢/٢٠٢٥ after discussing it.	التصويت على تقرير مراجع حسابات الشركة عن السنة المالية المنتهية في ٣١/١٢/٢٠٢٥ م بعد مناقشته.	٣
Voting on the discharge of the Board of Directors from liability for the fiscal year ending on ٣١/١٢/٢٠٢٥.	التصويت على إبراء ذمة أعضاء مجلس الإدارة عن السنة المالية المنتهية في ٣١/١٢/٢٠٢٥ م.	٤
Voting on authorizing elected Board of Directors to distribute interim profits on a semi-annual/quarterly basis, for the fiscal year ending on ١٢/٣١/٢٠٢٦.	التصويت على تفويض مجلس الإدارة المنتخب بتوزيع أرباح مرحلية بشكل نصف / ربع سنوي، عن السنة المالية المنتهية في ٣١/١٢/٢٠٢٦ م.	٥
Voting on the appointment of the company's auditor from among the candidates based on the recommendation of the Audit Committee, to examine, review and audit the financial statements for the second, semi-annual, third, fourth and annual quarters of the fiscal year ending on ١٢/٣١/٢٠٢٦ AD, and the first quarter of the fiscal year ending on ١٢/٣١/٢٠٢٧ AD, and to determine his fees.	التصويت على تعيين مراجع حسابات الشركة من بين المرشحين بناءً على توصية لجنة المراجعة، وذلك لفحص ومراجعة وتدقيق القوائم المالية للربع الثاني والنصف سنوي والثالث والرابع والسنوي من السنة المالية المنتهية في ٣١/١٢/٢٠٢٦ م، والربع الأول من السنة المالية المنتهية في ٣١/١٢/٢٠٢٧ م، وتحديد أتعابه.	٦
Voting on amending Article ٤ of the Company's Articles of Association, related to the Company's objectives.	التصويت على تعديل المادة الرابعة من نظام الشركة الأساس المتعلقة بأغراض الشركة.	٧
Voting on amending Article ٢٢ of the Company's Articles of Association, related to the Company's management, by increasing the number of members from six (٦) to nine (٩) members.	التصويت على تعديل المادة الثانية والعشرون من نظام الشركة الأساس المتعلقة بإدارة الشركة بزيادة عدد الأعضاء من (٦) إلى (٩) أعضاء.	٨
Voting on amending Article ٢٩ of the Company's Articles of Association, related to Board meetings.	التصويت على تعديل المادة التاسعة والعشرون من نظام الشركة الأساس المتعلقة باجتماع المجلس.	٩
Voting on deleting Article ٣٠ of the company's Articles of Association, related to the exemption of the first term of the Board of Directors.	التصويت على حذف المادة الثلاثون من نظام الشركة الأساس المتعلقة باستثناء الفترة الأولى لمدة مجلس الإدارة.	١٠
Voting on amending Article ٣٧ of the Company's Articles of Association, related to the issuance of resolutions by the Board of Directors and its members.	التصويت على تعديل المادة السابعة والثلاثون من نظام الشركة الأساس المتعلقة بصور القرارات من مجلس الإدارة وأعضاء المجلس.	١١

<p>Voting on the election of members of the Board of Directors from among the candidates for the next term, which begins on ٠٦/٠٦/٢٠٢٦ AD and lasts for four years, ending on ٠٥/٠٦/٢٠٣٠ AD, according to the result of item number ٨.</p>	<p>التصويت على انتخاب أعضاء مجلس الإدارة من بين المرشحين للدورة القادمة والتي تبدأ من تاريخ ٢٠٢٦/٠٦/٠٥ م ومدتها أربع سنوات، حيث تنتهي في ٢٠٣٠/٠٦/٠٥ م حسب نتيجة البند رقم (٨).</p>	١٢
<p>Voting on authorizing the elected Board of Directors with the authority of the Ordinary General Assembly to authorize the license contained in paragraph (١) of Article Twenty-Seven of the Companies Law, for a period of one year from the date of approval of the General Assembly or until the end of the term of the authorized Board of Directors, whichever is earlier, in accordance with the conditions contained in the Executive Regulations of the Companies Law for listed joint-stock companies.</p>	<p>التصويت على تفويض مجلس الإدارة المنتخب بصلاحيه الجمعية العامة العادية بالترخيص الوارد في الفقرة (١) من المادة السابعة والعشرين من نظام الشركات، وذلك لمدة سنة من تاريخ موافقة الجمعية العامة أو حتى نهاية دورة مجلس الإدارة المفوض أيهما أسبق، وفقاً للشروط الواردة في اللائحة التنفيذية لنظام الشركات الخاصة بشركات المساهمة المدرجة.</p>	١٣
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and Digital Business Systems for Information Technology, in which the Chairman of the Board of Directors, Samir Mahmoud Abdulhadi, Waleed Mohammed Al-Jaafari, Board Member, Mohammed Saad Butti Al-Farraj, Board Member, and Hamad Mohammed Al-Huthaili, Board Member, have an indirect interest, which is the provision of information technology support services, network connectivity, and data centers for the company, and that all transactions were carried out on a commercial basis and without preferential advantages, for the amount of ٣٢,٥٦١,٠١١ Riyals.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة نظم الأعمال الرقمية لتقنية المعلومات والتي لرئيس مجلس الادارة سمير بن محمود عبد الهادي، وليد بن محمد الجعفري عضو مجلس الإدارة وسعد بطي الفراج عضو مجلس الإدارة وحمد بن محمد الهذيلي عضو مجلس الإدارة مصلحة غير مباشرة فيها، وهي عبارة عن تقديم خدمات الدعم التكنولوجي للمعلومات والربط الشبكي ومر اكز البيانات للشركة وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ ٣٢,٥٦١,٠١١ ريال.</p>	١٤
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and Mershrif General Contracting Company, in which Board Member Waleed Mohammed Al-Jaafari and Board Member Mohammed Saad Butti Al-Farraj have an indirect interest, which is the implementation of construction works for pharmacy branches, and all transactions were carried out on commercial grounds and without preferential advantages, in the amount of ٤٧,٦٠٢,٢٣٨ Riyals.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة مشرف للمقاولات العامة والتي لعضو مجلس الادارة وليد بن محمد الجعفري ومحمد بن سعد بطي الفراج عضو مجلس الإدارة، مصلحة غير مباشرة فيها وهي عبارة عن تنفيذ أعمال انشاء فروع الصيدليات وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ ٤٧,٦٠٢,٢٣٨ ريال.</p>	١٥
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and ٩٦٦ Motors Establishment, in which board member Mohammed Saad Butti Al-Farraj has a direct interest, which are Maintenance services provided to the company, and all transactions were carried out on commercial grounds and without preferential advantages, in the amount of ٥,٣٧٦,٧٨٧ riyals.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة ومؤسسة ٩٦٦ للسيارات والتي لعضو مجلس الادارة محمد بن سعد بن بطي الفراج مصلحة مباشرة فيها، وهي عبارة عن خدمات صيانة مقدمة إلى الشركة وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ ٥,٣٧٦,٧٨٧ ريال.</p>	١٦

<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ AD between the company and Zahwa Trading Company, in which Board Member Mohammed Saad Butti Al-Farraj has an indirect interest, which are contracts for the supply of products, and all transactions were carried out on commercial grounds and without preferential advantages, in the amount of <b>٩,٦١٩,٥٠٨ Riyal</b>.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة زهوة التجارية والتي لعضو مجلس الادارة / محمد بن سعد بطي الفراج مصلحة غير مباشرة فيها، وهي عبارة عن عقود <u>توريد منتجات</u> وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ <b>٩,٦١٩,٥٠٨ ريال</b></p>	<p>١٧</p>
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ AD between the company and Zahwa Trading Company, in which Board Member Mohammed Saad Butti Al-Farraj has an indirect interest, which are contracts for logistics services, and all transactions were carried out on commercial grounds and without preferential advantages, in the amount of <b>٧٣١,١٣٤ Riyal</b>.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة زهوة التجارية والتي لعضو مجلس الادارة / محمد بن سعد بطي الفراج مصلحة غير مباشرة فيها، وهي عبارة عن عقود تقديم خدمات لوجستية وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ <b>٧٣١,١٣٤ ريال</b>.</p>	<p>١٨</p>
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ AD between the company and the Kanaf Charitable Society, in which Board Member Mohammed Saad Butti Al-Farraj had an indirect interest, which Collecting donations in small change from points of sale, and that all transactions were carried out on commercial grounds and without preferential advantages, in the amount of <b>٣٤,٩٦٨ Riyals</b>.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وجمعية كنف الخيرية والتي لعضو مجلس الادارة محمد بن سعد بطي الفراج مصلحة غير مباشرة فيها وهي عبارة عن جمع تبرعات بالهلات من نقاط البيع ، وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ <b>٣٤,٩٦٨ ريال</b> .</p>	<p>١٩</p>
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and Mawarid Trading Company, whose Chairman of the Board is Samir Mahmoud Abdulhadi, and Hamad bin Mohammed Al-Huthaili, a member of the Board of Directors, which are goods returned by the company, and that all transactions were carried out on commercial grounds and without preferential advantages, in the amount of <b>١٧٣,٦٦٢ Riyals</b>.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة الموارد التجارية المحدودة والتي لرئيس مجلس الادارة سمير بن محمود عبد الهادي، وحمد بن محمد الهذيلي عضو مجلس الإدارة مصلحة غير مباشرة وهي عبارة عن <u>مرتجعات بضاعة من قبل الشركة</u> وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ <b>١٧٣,٦٦٢ ريال</b> .</p>	<p>٢٠</p>
<p>Voting on the business and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and Classic Travel and Tourism Agency, in which Board Member Waleed Mohammed Al-Jaafari has an indirect interest, which consist of travel ticket reservations for company employees, and that all transactions were carried out on a commercial basis and without preferential advantages, in the amount of <b>٢٦,١٧٠,٨٦٤ Riyals</b>.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة ووكالة كلاسيك للسفر والسياحة والتي لعضو مجلس الادارة وليد محمد الجعفري مصلحة غير مباشرة فيها وهي عبارة عن <u>حجوزات تذاكر سفر لموظفي الشركة</u> وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ <b>٢٦,١٧٠,٨٦٤ ريال</b>.</p>	<p>٢١</p>

<p>Voting on the transactions and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and Wala Cooperative Insurance Company, in which Board Member Waleed Mohammed Al-Jaafari has an indirect interest, which are Vehicle, fire and marine insurance contracts, and that all transactions were carried out on commercial grounds and without preferential advantages in the amount of <u>٧,٦٧٦,١٣٦</u> riyals.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة ولاء للتأمين التعاوني والتي لعضو مجلس الادارة وليد محمد الجعفري مصلحة غير مباشرة فيها وهي عبارة عن عقود تأمين مركبات، حريق وتأمين بحري، وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ ٧,٦٧٦,١٣٦ ريال.</p>	٢٢
<p>Voting on the transactions and contracts that took place for the fiscal year ending on ١٢/٣١/٢٠٢٥ between the company and the Eastern Province Cement Company, in which Board Member Waleed Mohammed Al-Jaafari, Board Member Mohammed Saad Butti Al-Farraj and Board Member Ibrahim Salem Al-Ruwais have an indirect interest, which is an office lease agreement and service invoices, and that all transactions were carried out on commercial grounds and without preferential advantages for the amount of <u>٤,٠٦٦,٥٨٦</u> Riyals.</p>	<p>التصويت على الأعمال والعقود التي تمت عن السنة المالية المنتهية في ٢٠٢٥/١٢/٣١ م بين الشركة وشركة أسمنت المنطقة الشرقية والتي لعضو مجلس الإدارة وليد بن محمد الجعفري ومحمد بن سعد بطي الفراج عضو مجلس الإدارة وإبراهيم بن سالم الرويس عضو مجلس الإدارة مصلحة غير مباشرة فيها وهي عبارة عن ايجار مكاتب لموظفي الشركة وفواتير خدمات وأن كافة التعاملات تمت على أسس تجارية وبدون مزايا تفضيلية بمبلغ ٤,٠٦٦,٥٨٦ ريال.</p>	٢٣



شركة الدواء للخدمات الطبية مساهمة مدرجة

AL-DAWAA MEDICAL SERVICES CO. JOINT STOCK LISTED

رأس المال : ٨٥٠.٠٠٠.٠٠٠ ريال سعودي. Paid Up Capital: 850,000,000 S.R.

**The Detailed Audit Committee Report  
For the Year Ended 31/12/2025**



**Distinguished gentlemen/shareholders of Al-Dawaa Medical Services co**

**Peace, mercy and blessings of God ..**

The Audit Committee is pleased to present to the esteemed shareholders of Al-Dawaa Medical Services Company its annual report detailing the Committee's performance, its scope and responsibilities, its opinion on the adequacy of the Company's internal control, financial systems, and risk management, as well as the Committee's observations on the fiscal year ended 31/12/2025. The report details are as follows:

**Objectives and Scope of the Audit Committee:**

The Audit Committee aims to verify the adequacy of the internal control system and its effective implementation, and to provide any recommendations to the Board of Directors that may enhance and develop the system in a way that achieves the Company's objectives and protects the interests of shareholders and investors efficiently and at a reasonable cost. This supports the Board of Directors in fulfilling its responsibilities regarding internal controls, accounting policies, and financial reporting, while also supporting the independence and objectivity of both internal and external audits.

**The composition of the Audit Committee and the number of its meetings:**

The Ordinary General Assembly, based on the proposal of the Company's Board of Directors, formed an Audit Committee consisting of three members: one independent Board member and two independent members from outside the Board, as follows:

- 1) Mr. Ibrahim bin Salem Al-Ruwais (member of the board of directors-independent) chairman of the committee
- 2) Mr. Abdul Rahman bin Abdullah Al-Dahim (independent member from outside the board of Directors) member of the committee
- 3) Mr. Walid Essam Sabri (independent member from outside the board of Directors) member of the committee

The Committee held eight meetings during the year 2025, in accordance with the approved Committee plan, which aligns with the Corporate Governance Regulations.

#### **Duties and Responsibilities of the Audit Committee:**

The Audit Committee performs its duties within the scope of work outlined in the Company's Governance Regulations, prepared in accordance with the Corporate Governance Regulations issued by the CMA Council. In general, the Committee is responsible for monitoring the Company's operations and verifying the accuracy and integrity of its financial statements, reports, and internal control systems. In Carrying out its duties, the Committee has the right to access the Company's records and documents.

#### **The Committee's duties include, in particular, the following:**

##### **First: regarding the financial reports:**

- 1) Study the company's preliminary and annual financial statements and financial statements, and announcements related to its financial performance and reviewing them and sharing its opinion before presenting it to the Board of Directors. In order to ensure their integrity, fairness, and transparency, and to confirm that they contain the information necessary to enable shareholders and investors to evaluate the Company's financial position, performance, business model, and strategy. In this regard, the Audit Committee reviewed the preliminary and annual financial statements, financial data, and announcements related to the Company's financial performance for the year 2025, and provided its opinion and recommendations to the Board of Directors accordingly.

- 2) Reviewing any significant or unusual matters contained in the financial reports and accounts, and thoroughly examining any issues raised by the Company's Chief Financial Officer, any person acting in his capacity, or the external auditor
- 3) Verifying the accounting estimates related to material matters included in the financial reports.

In this regard, the Committee carried out the following:

- a. Reviewing the memorandum submitted by the Executive Management regarding the write-off of certain accounts receivable balances. The Committee recommended to the Board of Directors the write-off of such debts from the accounting records in order to enhance the accuracy and fair presentation of the financial statements, while emphasizing the continuation of collection efforts and maintaining a separate register for these balances for future reference, if necessary.
  - b. Reviewing the memorandum submitted by the Executive Management regarding the closure of certain pharmacies and providing recommendations thereon to the Board of Directors.
  - c. Reviewing the memorandum submitted by the Executive Management regarding the write-off of certain vehicles that were involved in accidents during 2025 and were compensated by the insurance company, and providing recommendations thereon to the Board of Directors.
- 4) Study the accounting policies followed in the company and provide an opinion and recommendation to the board of directors on them

## Second: regarding the internal control system:

The Audit Committee verifies the efficiency and effectiveness of the Company's internal control system by monitoring and supervising the performance and activities of the Internal Audit Department, and ensuring its independence from the Executive Management. The Committee also evaluates policies and procedures related to risk management, verifies compliance with the governance rules adopted by the company, and ensures adherence to applicable laws and regulations. In this regard, the Audit Committee held eight meetings during 2025, during which it discussed the effectiveness of internal control procedures in safeguarding the Company's assets, assessing operational risks, and measuring the adequacy of performance according to the following points:

- 1) The Audit Committee reviewed the reports of the Internal Audit Department prepared in accordance with the approved Annual Work Plan for 2025, and directed the Internal Audit Department to coordinate with the Executive Management to follow up on the implementation of corrective actions for the observations and improvements highlighted in the Internal Audit reports.
- 2) The Committee discussed the observations submitted by the Company's external auditor regarding the assessment of the effectiveness and efficiency of the internal control system through their audit of the Company's accounts. The Committee recommended that the Company's management examine and analyze the auditor's observations and suggestions, and implement the recommendations that contribute to improving the Company's internal control system.
- 3) The Committee discussed the presentation submitted by the Internal Audit Department regarding the COSO framework for internal control, which is based on the Company's approved Governance Regulations, derived from the Corporate Governance Regulations issued by the CMA Council in Article seventy" **an internal control system for the company is approved by the**

board of directors in order to evaluate the policies and procedures related to risk management and the application of the provisions of the company's corporate governance rules adopted by the company, and compliance with the relevant rules and regulations, and this system must ensure that clear standards of responsibility are followed at all executive levels in the company and that the transactions of related parties are carried out in accordance with its own rules and regulations”

The Internal Audit Department evaluated the Company's overall internal control system for 2025 in accordance with the COSO framework, which was implemented in 2024. The results were discussed with the Audit Committee, which in turn submitted them to the Board of Directors for oversight and follow-up purposes.

**Third: regarding the internal audit:**

- 1) The Committee oversees and supervises the performance and activities of the Internal Audit Department to ensure the availability and effectiveness of the resources necessary for carrying out its assigned duties, and to confirm its independence from the Executive Management.
- 2) Review internal audit reports and follow up on the implementation of corrective actions related to the observations raised therein.
- 3) Approve the Internal Audit Strategic Plan for a 30-month period (starting from July 2025 and ending at the end of 2027).
- 4) Review and approve the Internal Audit Annual Work Plan for the year 2025.
- 5) Review four proposals submitted by consulting firms for providing internal audit services to the IT Department.

#### Fourth: Regarding External Auditors:

- 1) The Committee reviewed the list of audit firms nominated to audit the Company's financial statements for the year 2025 and approved the shortlisted firms to submit their proposals for auditing the Company's accounts for 2025.
- 2) The Committee also considered proposals for the first quarter of 2026 and requested the Company's management to provide a report analyzing the submissions from the invited audit firms. The Committee submitted its recommendation to the Board of Directors to nominate two suitable audit firms in accordance with the established work regulations.
- 3) The Committee reviews the findings of regulatory reports and ensures that the Company takes the necessary actions in response. In this regard, the Committee reviewed the Management Letter submitted by the Company's auditors, which included observations, recommendations, and guidance related to the 2025 financial statements. The Committee discussed the observations, provided its opinion, and recommended that executive management address them. The Internal Audit Department was directed to follow up on the implementation of these recommendations and report on the progress.
- 4) During 2025, the Audit Committee held meetings with the Company's external auditors without the presence of executive management to confirm their independence and assess the cooperation of the Company's departments in providing the necessary data, information, and observations. The auditors confirmed their independence from executive management and commended the management for providing the requested information and data in a timely and high-quality manner.
- 5) The Committee reviewed the audit plan and work of the external auditors, and provided its observations and feedback.
- 6) The Committee responded to all inquiries directed by the Company's external auditors.

#### **Fifth: Regarding the guarantee of commitment**

The committee verifies the company's compliance and compliance with the relevant regulations, policies and instructions. To this end, the committee worked on the following:

- 1) Reviewed the findings of regulatory reports and verified that the Company had taken the necessary corrective actions.
- 2) Verified the Company's compliance with applicable laws, regulations, policies, and instructions.
- 3) Reviewed proposed contracts and transactions with related parties and submitted the necessary recommendations to the Board of Directors.

#### **Audit Committee's Opinion on the Adequacy of Internal and Financial Controls and Risk Assessment in the Company**

The Audit Committee reviewed the reports submitted by the Internal Audit Department related to the assessment of the internal control system for 2025. The Committee provided its recommendations to the Company's management to address certain requirements and resolve the observations identified. The audit results did not indicate any material weakness in the internal control system and procedures. Furthermore, the Committee did not receive any comments or concerns from employees or stakeholders regarding any irregularities in the financial statements or other matters reports through the approved and implemented whistleblowing system in the company

Based on the information provided to the Audit Committee by the Finance Department, the Internal Audit Department, and the external auditors, the Committee is confident in the adequacy and effectiveness of the Company's internal and financial controls as well as its risk management systems. It should be noted, however, that no internal control system, regardless of its design or effectiveness, could provide absolute assurance. In conclusion, the Audit Committee would like to extend its sincere thanks and appreciation to the Board of Directors, represented by the Chairman, Mr. Samir bin Mahmoud



Abdulhadi, the Board members, the CEO, and the Managing Director, for their continued support and cooperation, which enabled the Committee to perform its duties and follow up on achieving the Company's goals and shareholders' expectations. The Committee also thanks the Company's staff for their excellent performance during 2025.

Wishing continued success

**Chairman of the Audit Committee**

**Mr. Ibrahim Bin Salem Al Ruwais**



دمسكو  
DMSCO

Date: 17/03/2026

شركة الدواء للخدمات الطبية مساهمة مدرجة  
AL-DAWAA MEDICAL SERVICES CO. JOINT STOCK LISTED

رأس المال : ٨٥٠.٠٠٠.٠٠٠ ريال سعودي Paid Up Capital: 850,000,000 S.R.

Notification from the Chairman and Board of Directors of Al Dawaa Medical Services Company to the General Assembly of Shareholders for Year Ended December 31, 2025

To the General Assembly of Shareholders:

Based on the requirements of Article (71) of the Companies Law, which stipulates that a member of the Board of Directors shall, immediately upon becoming aware of any direct or indirect interest he has in the business and contracts conducted for the account of the Company, notify the Board thereof, and such notification shall be recorded in the minutes of the Board meeting. Such member shall not participate in voting on the resolution issued in this respect by the Board or the General Assembly. The Board of Directors shall inform the General Assembly, upon its convening, of the business and contracts in which any Board member has a direct or indirect interest, and such notification shall be accompanied by a special report from the Company's auditor, prepared in accordance with the auditing standards endorsed in the Kingdom.

The following is a list of transactions in which a member of the Board of Directors has a direct or indirect interest, relating to sales, purchases, services and other transactions carried out by the Company during the year ended December 31, 2025:

NO	Related Party Name	Nature of Relationship With Board Members	Nature of Transactions	Amount (in Saudi Riyals)	Conditions
1	Digital Business Systems Company for Information Technology	An indirect interest with - Samir Mahmoud Abdulhadi (Chairman) - Waleed Mohammad Al-Jaafari (Board member) - Mohammed Saad Butti Al-Farraj (Board member) - Hamad Mohammad Al-Huthaili (Board member)	Providing information technology support services, networking connectivity and data center services to the Company	32,561,011	All transactions were conducted on a commercial basis and without preferential benefits.
2	Meshraf General Contracting Company	An indirect interest with - Waleed Mohammad Al-Jaafari (Board member) - Mohammed Saad Butti Al-Farraj (Board member)	Construction of pharmacy branches	47,602,238	All transactions were conducted on a commercial basis and without preferential benefits.
3	966 Motors Establishment	A direct interest - Mohammed Saad Butti Al-Farraj (Board member)	Maintenance services provided to the Company	5,376,787	All transactions were conducted on a commercial basis and without preferential benefits.
4	Zahwa Trading Services Company	An indirect interest - Mohammed Saad Butti Al-Farraj (Board member)	Supply contracts with the Company	10,379,070	All transactions were conducted on a commercial basis and without preferential benefits.
			Rebates	759,562	
			Logistics services provided by the Company	731,134	
5	Kanaf Charitable Association	An indirect interest - Mohammed Saad Butti Al-Farraj (Board member)	Collection of charitable donations through points-of-sale	34,968	All transactions were conducted on a commercial basis and without preferential benefits.
6	Mawarid Trading Limited	An indirect interest with - Samir Mahmoud Abdulhadi (Chairman) - Hamad Mohammad Al-Huthaili (Board member)	Returns of goods by the Company	173,662	All transactions were conducted on a commercial basis and without preferential benefits.

H.O: Al-Khobar, Kingdom of Saudi Arabia  
C.R: 2051025701  
Tel.: 920000838  
Fax: (+966) 138670201 P.O Box 4326 Al-Khobar 31952

الهدارة: الخبر، المملكة العربية السعودية  
س.ت: ٢٠٥١٠٢٥٧٠١  
هاتف: ٩٢٠٠٠٠٨٣٨  
فاكس: ١٣٨٦٧٠٢٠١ (+٩٦٦) ص.ب ٤٣٢٦ الخبر ٣١٩٥٢



شركة الدواء للخدمات الطبية مساهمة مدرجة  
AL-DAWAA MEDICAL SERVICES CO. JOINT STOCK LISTED


رأس المال : ٨٥٠.٠٠٠.٠٠٠ ريال سعودي Paid Up Capital: 850,000,000 S.R.

NO	Related Party Name	Nature of Relationship With Board Members	Nature of Transactions	Amount (in Saudi Riyals)	Conditions
7	Classic Travel & Tours Agency	- An indirect interest with Waleed Mohammad Al-Jaafari (Board member)	Travel ticket reservations for the Company's employees	26,170,864	All transactions were conducted on a commercial basis and without preferential benefits.
8	Walaah Cooperative Insurance Company	- An indirect interest with Waleed Mohammad Al-Jaafari (Board member)	Vehicle, fire, and marine insurance contracts	7,676,136	All transactions were conducted on a commercial basis and without preferential benefits
9	Eastern Province Cement Company	- An indirect interest with Waleed Mohamed Al-Jaafari (Board member) - Mohammed Saad Butti Al-Farraj (Board member) - Ibrahim Salem Al-Ruwais (Board member)	Office rent for Company employees and utility expenses	4,066,586	All transactions were conducted on a commercial basis and without preferential benefits
<b>Total</b>				<b>135,532,018</b>	

1. We assure the shareholders that the amounts of transactions described in this notification were reviewed by the Audit Committee and approved by the CEO and CFO of the Company, as well as by the Board of Directors.
2. We also assure that all the transactions described in this notice have been recorded and disclosed in the Company's financial statements for the year ended December 31, 2025, in accordance with the requirements of the International Financial Reporting Standards (IFRS) endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants and the definition of a related party as prescribed by the Capital Market Authority.
3. We assure the shareholders that all transactions were conducted on an arm's length basis and under normal commercial terms, without granting any preferential treatment to the interested parties in the aforementioned business and contracts.
4. We also assure the validity of the calculations of the amounts related to the transactions described in this notification.

Thank you


Chairman

  
.....  
Samir Mahmoud Abdulhadi


Vice chairman

  
.....  
Ibrahim Salem Alrowais

Board member & MD

  
.....  
Waleed Mohamed Aljaafari


Board member

  
.....  
Hassan Abdullah Alsomali

Board member

  
.....  
Hamad Mohammed Alhuthaili

Board member & CEO

  
.....  
Mohamed Saad Butti AlFarraj

H.O: Al-Khobar, Kingdom of Saudi Arabia  
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الإدارة: الخبر، المملكة العربية السعودية  
س.ت: ٢٠٥١٠٢٥٧٠١  
هاتف: ٩٢٠٠٠٠٨٣٨  
فاكس: ١٣٨٦٧٠٢٠١ (+٩٦٦) ص.ب ٤٣٢٦ الخبر ٣١٩٥٢

Suleiman



## KPMG Professional Services Company

16<sup>th</sup> Floor, Al Barghash Tower  
6189 Prince Turki Road, Al Corniche  
P.O. Box 4803  
Al Khobar, 34412 - 3146  
Kingdom of Saudi Arabia  
Commercial Registration No 2051062328

Headquarters in Riyadh

## شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية

الطابق ١٦، برج البرغاش  
٦١٨٩ طريق الأمير تركي، الكورنيش  
ص.ب ٤٨٠٣  
الخبير ٣٤٤١٢ - ٣١٤٦  
المملكة العربية السعودية  
سجل تجاري رقم ٢٠٥١٠٦٢٣٢٨

المركز الرئيسي في الرياض

# Independent Limited Assurance Report to Al Dawaa Medical Services Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law

## To the Shareholders of Al Dawaa Medical Services Company

We were engaged by the management of **Al Dawaa Medical Services Company** (the "Company") to report on 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 by the Company during the year ended 31 December 2025 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 **Al Dawaa Medical Services Company** (the "Company"), which comprises the transactions carried out by the Company during the year ended 31 December 2025 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").

### Al Dawaa Medical Services 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 of 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.

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.



# Independent Limited Assurance Report to Al Dawaa Medical Services Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law

To the Shareholders of Al Dawaa Medical Services Company (continued)

## 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.

The 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.

## 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 2025.
- 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 directors who notified the BoD of actual or potential conflicts of direct or indirect interest did not vote on the resolution to recommend the related transactions and/or contracts;
- 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 32 to the audited consolidated financial statements of the Company for the year ended 31 December 2025.



# Independent Limited Assurance Report to Al Dawaa Medical Services Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law

To the Shareholders of Al Dawaa Medical Services Company (continued)

## 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 Company

**Mohammed Najeeb Alkhelaiwi**  
License No: 481



Al Khobar, 24 Dhu al-Qadah 1447 H  
Corresponding to: 11 May 2026 G



## The Amendments to the Articles of Association of Al-Dawaa Company

S N	Article Number	Current AOA BEFORE	Proposed AOA- After																																																																																																														
1.	<b>Article 4:</b> Company Activities	The company shall engage in and carry out the following purposes:																																																																																																															
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		Real estate activities	Real estate activities in owned or rented properties																																																																																																														
		Professional, scientific and technical activities	Consulting experience activities in the field of management																																																																																																														
		Professional, scientific and technical activities	Technical tests and analysis																																																																																																														
		Professional, scientific and technical activities	Advertising																																																																																																														
		Professional, scientific and technical activities	Other professional, scientific and technical activities not elsewhere classified																																																																																																														
		Administrative and support services	Private security activities																																																																																																														
		Administrative and support services	Integrated office administrative services activities																																																																																																														
		EDUCATION	Other types of education not classified elsewhere																																																																																																														
		Human health and social work activities	Activities of medical and dental clinics																																																																																																														
		Human health and social work activities	Other human health																																																																																																														
Human health and social work activities	Other social work activities without residency																																																																																																																
Sector	Category																																																																																																																
Transformative Industries	Manufacture of pharmaceutical materials and chemical and plant pharmaceutical products																																																																																																																
Transformative Industries	Manufacturing irradiation equipment and medical and therapeutic electrical equipment																																																																																																																
Transformative Industries	Manufacture of medical and dental instruments and equipment																																																																																																																
Transformative Industries.	Repair of electronic and optical equipment																																																																																																																
Construction	Other structural installations																																																																																																																
Wholesale and retail, and repair of motor vehicles, and motorcycles	Wholesale for a fee or on a contract basis																																																																																																																
Wholesale and retail, and repair of motor vehicles, and motorcycles	Wholesale of other household goods																																																																																																																
Wholesale and retail, and repair of motor vehicles, and motorcycles	Wholesale of computers, computer peripherals, and software																																																																																																																
Wholesale and retail, and repair of motor vehicles, and motorcycles	Other types of retail sales in non-specialized stores																																																																																																																
Wholesale and retail, and repair of motor vehicles, and motorcycles	Retail sale of pharmaceutical and medical products, cosmetics and toiletries in specialized stores																																																																																																																
Transportation and storage	Land transportation of goods																																																																																																																
Transportation and storage	Storage																																																																																																																
Transportation and storage	Cargo handling																																																																																																																
Transportation and storage	Other transportation support activities																																																																																																																
Transportation and storage	Activities of private mail carriers																																																																																																																
Real estate activities	Real estate activities in owned or rented properties																																																																																																																
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Administrative and support services	Private security activities																																																																																																																
Administrative and support services	Integrated office administrative services activities																																																																																																																
Administrative and support services	Combined facilities support activities																																																																																																																
EDUCATION	Other types of education not classified elsewhere																																																																																																																
Human health and social work activities	Activities of medical and dental clinics																																																																																																																
Human health and social work activities	Other human health																																																																																																																
Human health and social work activities	Other social work activities without residency																																																																																																																



S N	Article Number	Current AOA BEFORE	Proposed AOA- After
2.	<b>Article 22:</b> Company management	(1) The company shall be managed by a Board of Directors composed of (6) members, who must be natural persons, elected by the Ordinary General Assembly of shareholders for a term not exceeding four years. As an exception, the founders have appointed the first Board of Directors for a term of 4 years, as follows:	(1) The company shall be managed by a Board of Directors composed of (9) members, who must be natural persons, elected by the Ordinary General Assembly of shareholders for a term not exceeding four years. As an exception, the founders have appointed the first Board of Directors for a term of 4 years, as follows:
3.	<b>Article 29:</b> Council meeting and its decisions	1- A Board meeting shall not be valid unless attended by three (3) members, representing at least (50%) of the members, in person or by proxy. 2-A Board member may appoint another member as a proxy to attend Board meetings on their behalf, provided that the proxy-holding member does not hold more than one proxy, in accordance with the following controls: a. A board member may not represent more than one member at the same meeting. b. The proxy must be established in writing. c. The proxy holder may not vote on resolutions. 3-Resolutions of the Board of Directors shall be passed by at least a majority of the votes of the members present, in person or by proxy. In the event of a tie, the side with which the meeting Chairman voted shall prevail. The Board of Directors may issue resolutions by circulation in urgent matters by presenting them to the members separately, unless a member requests in writing that the Board convene for deliberation. Such resolutions shall be passed with the approval of at least a majority of its members' votes and shall be presented to the Board at its first subsequent meeting for approval. 4- A resolution of the Board of Directors shall be effective from its date of issuance, unless it stipulates its effectiveness at another time or upon the fulfillment of certain conditions.	1- A Board meeting shall not be valid unless attended by five (5) members, representing at least (55%) of the members, in person or by proxy. 2-A Board member may appoint another member as a proxy to attend Board meetings on their behalf, provided that the proxy-holding member does not hold more than one proxy, in accordance with the following controls: a. A board member may not represent more than one member at the same meeting. b. The proxy must be established in writing. c. The proxy holder may not vote on resolutions. 3-Resolutions of the Board of Directors shall be passed by at least a majority of the votes of the members present, in person or by proxy. In the event of a tie, the side with which the meeting Chairman voted shall prevail. The Board of Directors may issue resolutions by circulation in urgent matters by presenting them to the members separately, unless a member requests in writing that the Board convene for deliberation. Such resolutions shall be passed with the approval of at least a majority of its members' votes and shall be presented to the Board at its first subsequent meeting for approval. 4- A resolution of the Board of Directors shall be effective from its date of issuance, unless it stipulates its effectiveness at another time or upon the fulfillment of certain conditions.
4.	<b>Article 30:</b> Exception for the First Term of the Board of Directors	The company shall be managed by a Board of Directors composed of six (6) members, who must be natural persons, elected by the Ordinary General Assembly of shareholders for a term not exceeding four (4) years. Board members may be re-elected. As an exception to this, the shareholders shall appoint the first Board of Directors for a term of five (5) years. In all cases, the number of independent board members must not be less than two (2) members or one-third (1/3) of the Board members, whichever is greater.	<b>Article 30 was completely deleted because it was not needed.</b>
5.	<b>Article 37:</b> Issuance of Resolutions by the Board of Directors and Board Members	The company is managed by a Board of Directors composed of (6) members, whose powers have been stipulated in the company's Bylaws and the harmonization request. The Board's resolutions are issued collectively in accordance with the specified quorum for decision-making. No resolution shall be issued individually by any member, except for those powers stipulated for the Chairman of the Board of Directors and his Deputy, according to the voting mechanism specified in the company's system, which is: at least a majority of the members present in person or by proxy. In the event of a tie, the side with which the chairman of the session voted shall prevail. The Board's resolution is effective from the date of its issuance, unless it stipulates its effectiveness at another time or upon the fulfillment of certain conditions. Regarding the powers granted to Board members, they are not issued individually or with the approval of all directors, but are issued according to the mechanism specified in the Bylaws, in accordance with the legal system for decision-making.	The company is managed by a Board of Directors composed of (9) members, whose powers have been stipulated in the company's Bylaws and the harmonization request. The Board's resolutions are issued collectively in accordance with the specified quorum for decision-making. No resolution shall be issued individually by any member, except for those powers stipulated for the Chairman of the Board of Directors and his Deputy, according to the voting mechanism specified in the company's system, which is: at least a majority of the members present in person or by proxy. In the event of a tie, the side with which the chairman of the session voted shall prevail. The Board's resolution is effective from the date of its issuance, unless it stipulates its effectiveness at another time or upon the fulfillment of certain conditions. Regarding the powers granted to Board members, they are not issued individually or with the approval of all directors, but are issued according to the mechanism specified in the Bylaws, in accordance with the legal system for decision-making.