



Extraordinary General Assembly Elm Company

By means of modern technology

Wednesday

01/05/2024

22/10/1445



The "Elm" Company Extraordinary General Assembly First Meeting Agenda

Agenda of "Elm" Extraordinary General Assembly Meeting in Riyadh (Through Modern Technology), Wednesday Evening at 8:30 PM, 22 Shawal 1445H (According to the Umm al-Qura calendar) Corresponding to 01 May 2024.

#	Items
1.	Voting on External Auditors Report for the financial year ending on 31/12/2023 after discussing it. (attached)
2.	Review and discuss the Company's financial statements for the fiscal year ending on 31/12/2023. (attached)
3.	Review and discuss the Board of Directors Report for the fiscal year ending on 31/12/2023. (attached)
4.	Voting on paying an amount of (2,450,000) SAR as remuneration to the Board members for the fiscal year ending on 31/12/2023.
5.	Voting on the appointment of the external auditors of the Company among the candidates based on the Audit Committee's recommendation. The appointed auditors shall examine, review, and audit the (first, second, third quarters and the annual financial statements of the fiscal year 2024 and the first quarter of 2025 along with determining their fees.
6.	Voting on delegating the Board of Directors to distribute interim dividends on a semiannual/quarterly basis for the financial year 2024.
7.	Voting on transferring the balance of statutory reserve amounting of (174,708,101) SAR as the financial statements for the year ending 31/12/2023 to retained earnings.
8.	To Vote on delegating to the Board of Directors the authorization powers of the General Assembly stipulated in paragraph (1) of Article 27 of the Companies Law, for a period of one year starting from the date of the approval by the General Assembly or until the end of the delegated Board of Directors' term, whichever is earlier, in accordance with the conditions set forth in the Implementing Regulation of the Companies Law for Listed Joint Stock Companies.
9.	Voting on the transactions and contracts between the Company and Ministry of Interior in the year 2023, where the Chairman (Mr. Rayed bin Abdullah bin Ahmad) and the Director (Mr. Abdullah bin Abdulrahman AL-Rabiah) have indirect interest, which is execution of Makkah Route project on 06/13/2023 for one year, at an amount of (69,934,159.95) SAR, this contract was concluded without conditions or preferential benefits. (attached)
10.	Voting on the transactions and contracts between the Company and Mobily in the year 2023, where the Director (Dr. Khaled bin Abdulaziz Alghoneim) has indirect interest, which is a connectivity agreement, the volume of transactions reached (27,203,633.53) SAR, this contract and transactions were concluded without conditions or preferential benefits. (attached)
11.	Voting on the transactions and contracts between the Company and Tawuniya Insurance Company in the year 2023, where the Directors (Dr. Khaled bin Abdulaziz Alghoneim) and (Mr. Abdulrahman bin Mohammed Al-Odan) have indirect interest, which is Health insurance for the Company's employees, vehicles and buildings insurance for an amount of (82,946,436.26) SAR, these contracts and transactions were concluded without conditions or preferential benefits. (attached)

Audit Committee Report



- **Outcomes of the annual review of the internal control processes' effectiveness**

Elm's audit committee seeks to support the board of directors in ensuring the sufficiency of the company's internal control system and its effective implementation. It also aims to provide the Board of Directors with recommendations that would enhance and develop the internal control system to assist Elm in achieving its objectives while safeguarding the interests of shareholders. Additionally, the audit committee supports the board of directors in fulfilling their oversight responsibilities for the company's financial, operational, and information systems.

Elm's audit committee had oversight over the internal audit engagements and outcomes, which provide a periodic review of the adequacy and effectiveness of the internal control system and procedures in a way that enables a continuous assessment of the effectiveness of this system. This serves the objectives of the board of directors to obtain reasonable confirmations regarding the efficiency and effectiveness of the company's internal control system design and implementation.

- **Audit Committee major activities during 2023**

Over 2023, Elm's audit committee, in the presence of the internal audit, external auditor, and other relevant departments and divisions in Elm, held nine meetings to discuss several issues related to the committee's roles and responsibilities such as:

- Examine quarterly and annual financial statements before presenting them to the board of directors, and discussing the management letter with the external auditor.
- Recommendation for the appointment of the company's external auditor.
- Approval of the internal audit plan, and discussion on the periodic internal audit reports.
- Discussion of whistle blowers incidents and the actions taken to resolve them.
- Discussion of the reports of oversight bodies, such as the National Cybersecurity Authority, and the General Bureau of Auditing.
- Discussion of periodic risk reports covering financial, operational and business risks.
- Recommending the establishment of an independent risk committee.
- Discussing periodic reports regarding governance and compliance to verify the company's compliance with relevant rules and regulations.
- Discussing the updated on audit committee charter.
- Discussion the guidelines of approval for Elm's charters and policies.

- **Audit Committee's opinion on the adequacy of the internal control system**

Considering the audit committee's scope of work, and based on the periodic reports submitted by the company's internal audit, external auditor, the company's executive management and the management's assurances about the adequacy of the Company's control system, the audit committee did not find any material matters of significant impact on the internal control system for the financial year ending 31st December 2023. Noting that no internal control system can provide absolute assertions about the soundness and effectiveness of the internal control system, but rather reasonable ones. There is also no conflict between the decisions and recommendations of the Audit Committee and those of the Board of Directors.

Item No.1

Voting on External Auditors Report for the financial year ending on 31/12/2023 after discussing it.

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Elm Company
(A Saudi Joint Stock Company)

Riyadh – Kingdom of Saudi Arabia

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of **Elm Company** (the “Company”) and its subsidiaries (together “the Group”), which comprise the consolidated statement of financial position as at 31 December 2023, and the consolidated statements of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with IFRS Accounting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by the Saudi Organization for Chartered and Professional Accountants (“SOCPA”).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (“ISAs”) that are endorsed in the Kingdom of Saudi Arabia. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the requirements of International Code of Ethics for Professional Accountants (including International Independence Standards), endorsed in the Kingdom of Saudi Arabia (the “Code”), that are relevant to our audit of the consolidated financial statements and we have fulfilled our other ethical responsibilities in accordance with the Code’s requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue from contracts with customers	
Key Audit Matter	How our audit addressed the key Audit Matter
<p>The Group's revenue mainly consists of digital business, business process outsourcing, and professional services amounting to SR 5.9 billion for the year ended 31 December 2023.</p> <p>We considered this a key audit matter due to the audit of revenue related to digital business is dependent on the use of information technology. In addition, the considerations of the agent and principal according to the International Financial Reporting Standard \15 "Revenue from Contracts with Customers" require the management to analyze the terms and conditions of the contracts with the customers to assess whether the Group is principal or agent, which affects the Group's presentation of revenue on a gross or net basis.</p>	<p>Our procedures included the following:</p> <ul style="list-style-type: none"> • We involved our IT specialists in testing the design, implementation, and operating effectiveness of controls related to revenue recognition for a sample of digital business. • We tested a sample of reports extracted from the IT systems used for digital business revenues and match them with the amount recorded in the general ledger. • We traced a sample of digital business revenue with collected amounts in the Group's bank statements. • We tested a sample of transactions recorded before and after the year end to ensure that revenues were recorded in the appropriate period. • We audit those judgments taken by management to assess whether the Group is a principal or agent for a sample of the contracts. • We evaluated the adequacy and appropriateness of disclosures included in the consolidated financial statements.
<p>For more details, Refer to notes (2/3-5/ 5/32)</p>	

Expected credit losses provision for trade receivables and contract assets	
Key Audit Matter	How our audit addressed the key Audit Matter
<p>As at 31 December 2023, the Group's accounts receivable and contract assets balance amounted to SR 3.7 billion, against which an impairment allowance of SR 572 million is maintained.</p> <p>The Group assesses at each reporting date whether the accounts receivable and contract assets are impaired. Management has applied an expected credit loss ("ECL") model to determine the appropriate allowance for impairment loss. Further, the Group performs an assessment based on a defined policy for certain categories of accounts receivables and contract assets.</p> <p>The determination of allowance for expected credit losses is based on certain assumptions that relates mainly to risk of default and expected loss rates. The Group applies judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, market conditions, as well as forward looking estimates.</p> <p>We considered this as a key audit matter due to the level of judgment applied and estimates made in the application of the ECL.</p>	<p>Our procedures included the following:</p> <ul style="list-style-type: none"> • We obtained an understanding of the process used by management in determining the allowance for expected credit losses for the accounts receivable and contract assets. • We assessed the significant assumptions used in the ECL model's calculation such as; forward-looking factors and macro-economic variables that are used to determine the allowance for expected credit losses. • We tested the completeness and mathematical accuracy of the ECL model. • We assessed the assumptions used by management in connection to the determination of allowance for expected credit losses for certain customers and contract assets' categories. • We tested, on a sample basis, the calculation performed by management on allowance for expected credit losses for these categories of customers and contract assets. • We evaluated the adequacy and appropriateness of disclosures included in the consolidated financial statements.
<p>For more details, Refer to notes (2/3-16 /16/17/35)</p>	

Other information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, when made available to us, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRS Accounting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by SOCPA and Regulations for Companies and the Company's By-laws, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance, i.e., the Board of Directors are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs that are endorsed in the Kingdom of Saudi Arabia will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs that are endorsed in the Kingdom of Saudi Arabia, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For BDO Dr. Mohamed Al-Amri & Co.



Gihad Al-Amri
Certified Public Accountant
Registration No. 362



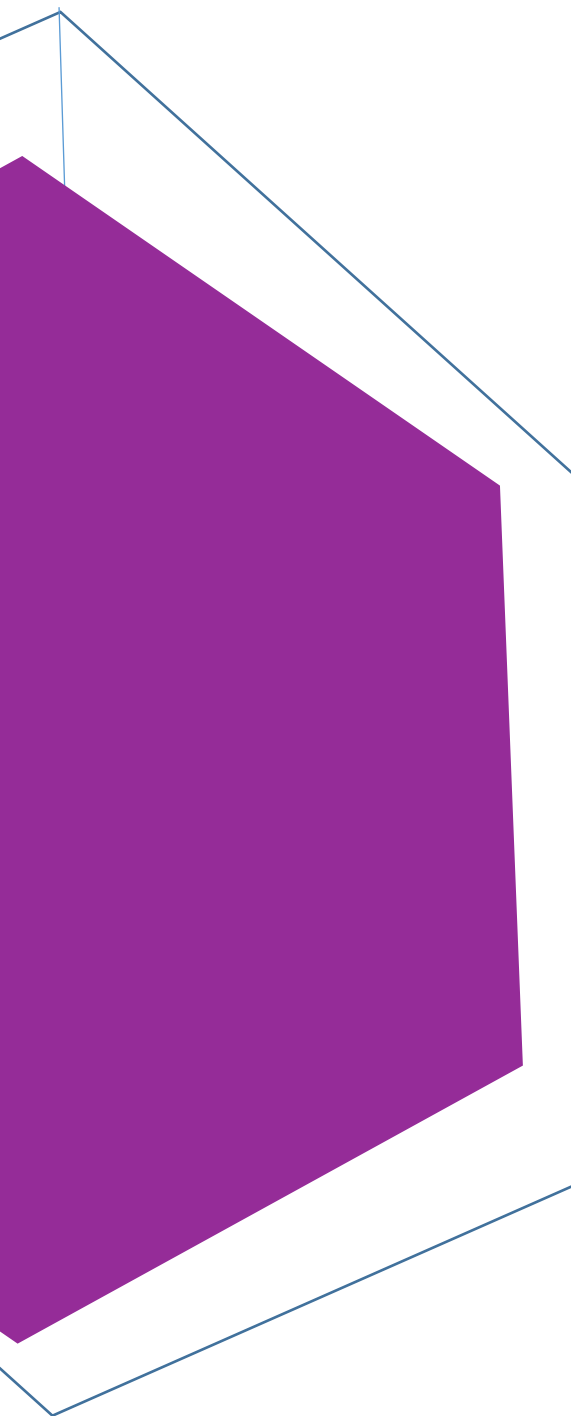
Riyadh, on: 29 Sha'ban 1445 (H)
Corresponding to: 10 March 2024 (G)

Item No.2

Review and discuss the Company's financial statements for the fiscal year ending on 31/12/2023.

The Company's Financial Statements for the
Fiscal year ending on 31/12/2023 can be viewed
via the link:

[\(The Company's Financial Statements\)](#)



Item No.3

Review and discuss the Board of Directors Report for the fiscal year ending on 31/12/2023.

The Board of Directors Report for the fiscal year ending on 31/12/2023. can be viewed via the link:

[\(The Board of Directors Report\)](#)



Item No.4

Voting on paying an amount of (2,450,000) SAR as remuneration to the Board members for the fiscal year ending on 31/12/2023.



Item No.5

Voting on the appointment of the external auditors of the company among the candidates based on the Audit Committee's recommendation. The appointed auditors shall examine, review, and audit the (first, second, third quarters and the annual financial statements of the fiscal year 2024 and the first quarter of 2025 along with determining their fees.

Voting on the Appointment of the external Auditors of the company among the candidates based on the Audit Committee's recommendation

Based on Elm Company Board of Directors Resolution and the Audit Committee resolution to recommend for the Board of Directors to nominate one of the auditors after verifying the suitability of the technical offers for both nominees, in order to review the consolidated financial statements of Elm Company, below are the nominated auditors:

- 1 BDO Saudi Arabia, Dr. Mohamed Al-Amri & Co**
- 2 Baker Tilly Audit Firm**

In view of the experience and knowledge of BDO Saudi Arabia, Dr. Mohamed Al-Amri & Co in auditing the company's financial statements, and accordingly the Board of Directors approved the recommendation of the Audit Committee and recommend to the General Assembly to vote on one of the nominated auditors.

Item No.6

Voting on delegating the Board of Directors to distribute interim dividends on a semiannual / quarterly basis for the financial year 2024.

Item No.7

Voting on transferring the balance of statutory reserve amounting of (174,708,101) SAR as the financial statements for the year ending 31/12/2023 to retained earnings.

Item No.8

To Vote on delegating to the Board of Directors the authorization powers of the General Assembly stipulated in paragraph (1) of Article 27 of the Companies Law, for a period of one year starting from the date of the approval by the General Assembly or until the end of the delegated Board of Directors' term, whichever is earlier, in accordance with the conditions set forth in the Implementing Regulation of the Companies Law for Listed Joint Stock Companies.

Item No.9

Voting on the transactions and contracts between the Company and Ministry of Interior in the year 2023, where the Chairman (Mr. Rayed bin Abdullah bin Ahmad) and the Director (Mr. Abdullah bin Abdulrahman AL-Rabiah) have indirect interest, which is execution of Makkah Route project on 06/13/2023 for one year, at an amount of (69,934,159.95) SAR, this contract was concluded without conditions or preferential benefits.

Item No.10

Voting on the transactions and contracts between the Company and Mobily in the year 2023, where the Director (Dr. Khaled bin Abdulaziz Alghoneim) has indirect interest, which is a connectivity agreement, the volume of transactions reached (27,203,633.53) SAR, this contract and transactions were concluded without conditions or preferential benefits.

Item No.11

Voting on the transactions and contracts between the Company and Tawuniya Insurance Company in the year 2023, where the Directors (Dr. Khaled bin Abdulaziz Alghoneim) and (Mr. Abdulrahman bin Mohammed Al-Odan) have indirect interest, which is Health insurance for the company's employees, vehicles and buildings insurance for an amount of (82,946,436.26) SAR, these contracts and transactions were concluded without conditions or preferential benefits.



Limited assurance report on the declaration submitted by the Company's Board of Directors on the Company's transactions and contracts in which there is any interest for any member of the Board of Directors, whether directly or indirectly "Declaration" for year ended 31 December 2023

To the shareholders of

Elm Company

(Saudi Joint Stock Company)

Riyadh -Kingdom of Saudi Arabia

Based on the request made by the management of Elm Company (the 'Company'), we carried out limited assurance procedures on the Declaration submitted to the shareholders of Elm Company which states the transactions and contracts in which there are interests for any member of the Board of Directors, whether directly or indirectly.

SUBJECT MATTER

The subject matter is the Declaration prepared in accordance with the requirements of Articles No. (27 and 71) of the Companies law as endorsed in the Kingdom of Saudi Arabia and issued on 30 June 2022.

APPLICABLE CRITERIA

The applicable criteria against the subject matter are as follows:

- The requirements of Articles No. (27 & 71) of the Companies law as endorsed in the Kingdom of Saudi Arabia and issued on 30 June 2022.
- The company's accounting records and books for the financial year ended 31 December 2023.

MANAGEMENT RESPONSIBILITY

The Company's management is responsible for the preparation of the Declaration in accordance with the Applicable Criteria mentioned in the above section "Applicable Criteria". Further, the Management of the Company is responsible for preparing and presenting the financial information included in the Declaration Form and for such internal controls determined necessary to the preparation and presentation of the financial information included in the Declaration in accordance with the Applicable Criteria that are free from material misstatement, whether due to fraud or error. The company's management is responsible for maintaining the supporting documents, financial records, and books supporting these transactions.



Limited assurance report on the declaration submitted by the Company's Board of Directors on the Company's transactions and contracts in which there is any interest for any member of the Board of Directors, whether directly or indirectly "Declaration" for year ended 31 December 2023 (continued)

AUDITOR RESPONSIBILITY

Our responsibility is to provide a limited assurance report on the subject matter to form an independent conclusion, based on our limited assurance procedures on whether anything has come to our attention to indicate that the accompanying Declaration is not prepared in all material respects, in accordance with the applicable criteria set out above

We conducted our engagement in accordance with the International Standard on Audit Engagements (3000) "*Assurance engagements other than audits or reviews of historical financial information*" as endorsed in the Kingdom of Saudi Arabia.

Our procedures were designed to obtain a limited level of assurance to form a conclusion on the Declaration by the Company, of any member of the Board of Directors with any interest, both directly and indirectly and as such does not provide all the evidence that would be required to give a reasonable level of assurance.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The firm applies International Standard on International Standard on Quality Management No. (1) "*Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*" and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Summary of the Work Performed

Our procedures included the following:

- Agree the information and data included in the Declaration to the Company's accounting records and books for the fiscal year ended 31 December 2023.
- Agree the information and data included in the Declaration to the requirements of Article No. (27 and 71) of the Companies law as endorsed in the Kingdom of Saudi Arabia and issued on 30 June 2022.

The procedures performed in the limited assurance engagement differ in nature and timing from the reasonable assurance engagement and are less in scope and thus the level of assurance that is achieved in the limited assurance engagement is much less than the assurance that would have been obtained if a reasonable assurance engagement had been performed.



Limited assurance report on the declaration submitted by the Company's Board of Directors on the Company's transactions and contracts in which there is any interest for any member of the Board of Directors, whether directly or indirectly "Declaration" for year ended 31 December 2023 (continued)

CONCLUSION

Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention causing us to believe that the information included in the attached Declaration are not prepared, in all material respects, in accordance with the applicable criteria.

RESTRICTION OF USE

This report is solely issued for the purpose of submission to the management of the Company along with the Declaration by the Company's Board of Directors therein which discloses any interest for any member of the Board of Directors, both directly or indirectly, and may not be useful, used or provided for any other purposes.

OTHER MATTERS

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We stamped the attached Declaration for identification purposes only.

For Dr. Mohamed Al-Amri & Co.

Gihad Al-Amri
Managing Partner
Registration No.:362



Date: 17 Ramadan 1445 (H)
Corresponding to: 27 March 2024 (G)

Date: 28/08/1445
Corresponding to 09/03/2024

Notification from Elm Board of Directors to the General Assembly regarding the Transactions with Related Parties.

Elm Company Shareholders,

Based on the requirements of Article (27) and Article (71) of the Companies Law, which are related to notifying the General Assembly when it convenes of the transactions and contracts in which there are interest for any member of the Board of Directors, whether directly or indirectly.

Therefore, The Board of Directors informs the General Assembly of the transactions that occurred in which a number of the Board of Directors members have an indirect interest and fall within the normal activity of the company and on the same principles followed with others. These transactions were presented to the Board of Directors without the participation of Board members with an indirect interest in voting on such resolutions, as follows:

#	Entity (Related Party)	Type of Relationship / Service Provided by Elm	Date	Total Value of Transactions	Member who has an indirect interest
1	Ministry of Interior	the execution of Makkah Route project	2023/06/13	69,934,159.95	Eng. Rayed bin Abdullah bin Ahmad and Mr. Abdullah bin Abdulrahman AL-Rabiah
2	Etihad Etisalat (Mobily)	Connectivity Agreement	During the year 2023	27,203,633.53	Dr. Khaled bin Abdulaziz ALGhoneim
3	Tawuniya Insurance Company	Health insurance for the company's employees' vehicles and buildings insurance	During the year 2023	82,946,436.26	Dr. Khaled bin Abdulaziz ALGhoneim and Mr. Abdulrahman bin Mohammed AL-Odan

We attach with this notification the report of the Company's Auditor regarding these transactions according to the statutory requirements and in accordance with the standards issued by the Saudi Organization for Chartered and Professional Accountants, and the Board of Directors proposes to the General Assembly to approve them.



Elm Company Board of Directors



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