



To: Shareholders of Canadian Medical Center Company

The existence of an effective internal control system is one of the primary responsibilities assigned to the Board of Directors. The Audit Committee's objectives are to assist the Board in fulfilling its responsibilities regarding the adequacy and effective implementation of the internal control system and to provide any recommendations to the Board to enhance and develop the system to achieve the company's objectives and protect shareholders' interests.

During the year 2025, the Audit Committee held four meetings as follows:

- **First Meeting:** Sunday, March 16, 2025, corresponding to 16/09/1446.
- **Second Meeting:** Wednesday, May 07, 2025, corresponding to 09/11/1446.
- **Third Meeting:** Wednesday, August 06, 2025 corresponding to 12/02/1447.
- **Fourth Meeting:** Saturday, November 01, 2025 corresponding to 10/05/1447.

Through these meetings, the interim financial statements, internal control activities, and follow-up on recommendations and directives were discussed, in light of the financial statements and information provided by Executive Management and the External Auditor. The Audit Committee performed the following tasks:

- Reviewed the company's annual and semi-annual financial reports.
- Studied the primary risks facing the company, including financial, operational, and legal risks, and reviewed the policies applied by management regarding the evaluation and treatment of those risks.
- Monitored and supervised the performance of Internal Audit in the company to verify the availability of necessary resources and their effectiveness in executing the assigned tasks.
- Provided recommendations to the Board of Directors and the General Assembly of shareholders regarding the selection of the Legal Accountant, based on the Committee's study of their technical and professional competence, independence, and the fees they will receive.

Opinion of the Audit Committee:

Based on the periodic reports presented to the Committee during 2025, the Audit Committee reasonably believes in the integrity and effectiveness of the financial, operational, and regulatory controls. It further believes there are no regulatory gaps or material weaknesses in the control system during the 2025 financial year that would affect the integrity and fairness of

the company's financial statements. The Committee follows up on recommendations from relevant regulatory bodies and directives issued to Executive Management to ensure corrections are made, aiming to enhance the system's efficiency and improve its effectiveness.

Accordingly, the Audit Committee supports the annual assertions and declarations from Executive Management and the Internal and External Auditors regarding the absence of any deficiencies affecting the financial reports for the financial year ending December 31, 2025. Based on these reports, no material issues were identified that impact the fairness of the financial statements.

It should be noted that any internal control system, regardless of the soundness of its design or the effectiveness of its application, cannot provide absolute assurance.

The Audit Committee recommended the appointment of an internal auditor for the company on March 16, 2025. The Board of Directors approved this recommendation on March 17, 2025, and Al-Aufi & Al-Harbi Company was appointed to perform internal audit duties.

Chairman of the Audit Committee

Hamoud bin Saud Al-Harbi

A handwritten signature in blue ink, consisting of stylized Arabic calligraphy. The signature is written in a cursive style with several loops and a long horizontal stroke at the bottom.