



General Assembly Agenda Attachments

Statement and description of the company in which the member engages in a competing business activity.

Company Name	International Medical Center Company
Board Member Name	Eng. Tarek Bin Othman Alkasabi
Position at the Competing Company	Board Member
Company overview	The activities of International Medical Center Company include establishing hospitals, operating hospitals and general medical complexes, ambulance service centers, home healthcare centers, and telemedicine (remote care) centers.
Ownership by Dallah Healthcare Company	27.18%

Company Name	International Medical Center Company
Board Member Name	Mr. Mohiuddin Bin Saleh Kamel
Position at the Competing Company	Vice Chairman of the Board
Company overview	The activities of International Medical Center Company include establishing hospitals, operating hospitals and general medical complexes, ambulance service centers, home healthcare centers, and telemedicine (remote care) centers.
Ownership by Dallah Healthcare Company	27.18%

Company Name	Dr. Mohammed bin Rashid Al-Faqih & Partners Company
Board Member Name	Mr. Fahd bin Abdullah Alkassim
Position at the Competing Company	Board Member
Company overview	Owning and operating hospitals, facilities, health centers and their maintenance, pharmacies and beauty centers, establishing, owning, managing, maintaining and operating drug stores, wholesale trade in medical equipment and devices, dental equipment devices and laboratory equipment, implementing education and training programs in the medical fields and work and hospitals.
Ownership by Dallah Healthcare Company	31.21%

Statement and description of the company in which the member engages in a competing business activity.

Company Name	Dr. Mohammed bin Rashid Al-Faqih & Partners Company
Board Member Name	Dr. Mohammed bin Rashid Al-Faqih
Position at the Competing Company	Chairman of Board of Directors
Company overview	Owning and operating hospitals, facilities, health centers and their maintenance, pharmacies and beauty centers, establishing, owning, managing, maintaining and operating drug stores, wholesale trade in medical equipment and devices, dental equipment devices and laboratory equipment, implementing education and training programs in the medical fields and work and hospitals
Member Ownership parentage in Dr. Mohammed Rashid Al-Faqih & Partners Company	Dr. Mohammed Al-Faqih owns 18.20% (direct ownership) in the Dr. Mohammed Rashid Al-Faqih & Partners Company.
Ownership by Dallah Healthcare Company	31.21%



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Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية

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

المركز الرئيسي في الرياض

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

To the Shareholders of Dallah Healthcare Company

We were engaged by the management of **Dallah Healthcare Company** (the "Company") to report on the the Board of Directors' declaration prepared by the Management in accordance with the requirements of Article 71 of the Companies Law, which comprises the transactions carried out 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 Dallah Healthcare Company (the "Company"), which comprises the transactions carried out / will be 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:

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

Dallah Healthcare Company's Responsibility

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

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

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 Dallah Healthcare Company on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law (Continued)

To the Shareholders of Dallah Healthcare Company (continued)

Our Responsibility

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

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

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

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

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

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

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

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

Procedures Performed

Our procedures performed are as follows:

- Obtained the declaration that includes the transactions and/or contracts performed in which any of the Board of Directors ("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;

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

To the Shareholders of Dallah Healthcare Company (continued)

Procedures Performed (continued)

- Checked that the minutes of meetings of the BOD that the relevant director(s) who notified the BOD of actual or potential conflicts of direct or indirect interest did not vote on the resolution to recommend the related transaction(s) and/or contract(s);
- On a sample basis, obtained the required approvals along with supporting documents in respect of the transactions and/or contracts included in the declaration; and
- Checked the transaction amounts included in the Declaration agree, where applicable, to the transaction amounts disclosed in note 13 to the audited consolidated financial statements of the Company for the year ended 31 December 2025.

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

Fahad Mubark Al Dossari
License No. 469



Riyadh on 19 May, 2026
Corresponding to: 2 Dhul Hijjah, 1447H

Date: 05/05/2026

To: Shareholders of Dallah Healthcare Company
Dear Shareholders,

Subject: Notification to the General Assembly of Related Party Transactions for the Fiscal Year Ended December 31, 2025

With reference to paragraph (1) of Article (71) of the Companies Law, which states: "Subject to the provisions of Article (27) of the Law, a board member must, upon becoming aware of any direct or indirect interest in business or contracts made for the company's account, notify the board thereof. Such notification shall be recorded in the minutes of the board meeting. The concerned member shall not participate in voting on the relevant resolution at the board or general assemblies. The board shall notify the general assembly, upon its convening, of the business and contracts in which a board member has a direct or indirect interest, and such notification shall be accompanied by a special report prepared by the company's auditor in accordance with the auditing standards adopted in the Kingdom."

Accordingly, we would like to inform you that a number of business transactions and contracts with related parties—in which certain board members have a direct or indirect interest—were executed during the fiscal year ended December 31, 2025. The details of these transactions are provided in the table below for your review and acknowledgment.

No	Nature of Work/Contract	Contract/Work Amount (SAR)	Contract/Work Duration	Contract/Work Terms	Name of Member/Senior Executives or Related Person
1	Technical support with ATS	7,416,819	1 year	Prevailing market conditions	Chairman of the Board, Eng. Tareq bin Othman Al-Kassabi, in his capacity as a partner in ATS, in addition to his son, Mr. Abdullah bin Tareq Al-Kassabi, serving as Chairman of the same company.
2	Administrative consultations with Dallah Healthcare Company	1,319,735	1 year	Prevailing market conditions	Chairman of the Board, Eng. Tareq bin Othman Al-Kassabi.
3	Financial consulting with Aljazira Capital	7,599,787	1 year	Prevailing market conditions	Chairman of the Board, Eng. Tareq bin Othman Al-Kassabi, in his capacity as Chairman of AlJazira Capital Company.

4	Rental of a store for Jud AI-Halli Company	330,728	1 year	Prevailing market conditions	Vice Chairman of the Board, Mr. Mohiuddin bin Saleh Kamel, in his capacity as a partner and a member of the Board of Directors of Jood Al Hala Company.
5	Employee travel tickets from Darin Travel & Tourism Agency	8,404,215	1 year	Prevailing market conditions	<p>1. Vice Chairman of the Board, Mr. Mohiuddin bin Saleh Kamel.</p> <p>2. Board Member, Mr. Amro bin Mohammed Kamel.</p> <p>Mr. Mohiuddin bin Saleh Kamel serves as Vice Chairman of Dallah Al Baraka Holding Company, while Mr. Amro bin Mohammed Kamel is a senior executive at Dallah Al Baraka Holding Company.</p> <p>Dallah Al Baraka Holding Company is a major shareholder in Dallah Healthcare Company and is also the owner of Dareen Travel & Tourism Agency</p>
6	Technical support and pharmaceutical sales in favor of Dr. Mohammed bin Rashid Al-Faqih & Partners Company (an affiliate company).	2,767,955	1 year	Prevailing market conditions	<p>Board Members: Dr. Mohammed bin Rashid Al-Faqih and Mr. Fahad bin Abdullah Al-Kasem. Dr. Mohammed bin Rashid Al-Faqih serves as Chairman of Dr. Mohammed bin Rashid Al-Faqih & Partners Company and holds an ownership stake of 18.20% in the same company, while Mr. Fahad bin Abdullah Al-Kasem serves as a member of its Board of Directors.</p> <p>(Both memberships in Dallah Healthcare Company ended upon the expiry of the Board term on 20/10/2025)</p>

7	Engineering consultancy services through Khaled Al-Faqih Engineering Consultants Company.	4,956,712	1 year	Prevailing market conditions	Board Member (whose membership ended upon the expiry of the Board term on 20/10/2025), Dr. Mohammed bin Rashid Al-Faqih, by virtue of being the brother of Eng. Khaled bin Rashid Al-Faqih.
8	Medical services provided to Dallah Al Baraka Holding Company.	175,011	1 year	Prevailing market conditions	<p>1. Vice Chairman of the Board, Mr. Mohiuddin bin Saleh Kamel.</p> <p>2. Board Member, Mr. Amro bin Mohammed Kamel.</p> <p>Mr. Mohiuddin bin Saleh Kamel serves as Vice Chairman of Al Baraka Holding Company, while Mr. Amro bin Mohammed Kamel is considered a senior executive at Dallah Al Baraka Holding Company.</p> <p>Dallah Al Baraka Holding Company is a major shareholder in Dallah Healthcare Company</p>
9	Sale of pharmaceuticals to International Medical Center Company (an affiliate company).	490,245	1 year	Prevailing market conditions	<p>1. Chairman of the Board, Eng. Tareq bin Othman Al-Kassabi.</p> <p>2. Vice Chairman of the Board, Mr. Mohiuddin bin Saleh Kamel.</p> <p>Eng. Tareq bin Othman Al-Kassabi serves as a member of the Board of Directors of International Medical Center Company, while Mr. Mohiuddin bin Saleh Kamel serves as the Vice Chairman of the Board of the same company</p>

10	Spare parts purchases from Dallah Trading Company.	9,737	1 year	Prevailing market conditions	Vice Chairman of the Board, Mr. Mohiuddin bin Saleh Kamel, in his capacity as a member of the Board of Managers of Dallah Trading Company.
11	Provision of technical medical services by Sukari Medical Company.	1,308,125	1 year	Prevailing market conditions	Chairman of the Board, Eng. Tareq bin Othman Al-Kassabi, by virtue of his brother, Mr. Khaled bin Othman Al-Kassabi, being a member of the Board of Managers of Sukari Medical Company.
12	Sale and Purchase Agreement relating to the sale of shares in Dr. Mohammed bin Rashid Al-Fakeeh & Partners Company.	497,983,407	The term of the Sale and Purchase Agreement is six (6) months, extendable.	Prevailing market conditions	Board member, Mr. Khalid bin Abdulaziz Al-Rais, in his capacity as one of the sellers in the share sale transaction of Dr. Mohammed Rashid Al-Fakeeh & Partners Company in favor of the buyer, owns 0.12% of the shares in that company. Dallah Healthcare Company also owns 31.21% of the shares in the same company and is among the sellers in the transaction.

Name	Position	Signature
Eng. Tarek Othman A. Alkasabi	Chairman of the Board	
Mr. Mohiuddin Saleh Abdullah Kamel	Vice Chairman of the Board	
Eng. Talal Ibrahim Al-Maiman	Board Member	
Mr. Amr Mohammed Kamel	Board Member	

Name	Position	Signature
Eng. Mohammed Nabil Hafni	Board Member	
Mr. Ahmed Abdullah Al-Alsheikh	Board Member	
Dr. Ahmad Abduljabbar Al-Yamani	Board Member	
Mr. Saleh Abdullah Al-Guraisha	Board Member	
Mr. Khaled Abdulaziz Al-Rayes	Board Member	

Results of the annual review of the effectiveness and procedures of the company's internal control system

The Audit Committee was formed in accordance with Article (54) of the Corporate Governance Regulations issued by the Capital Market Authority, and its tasks and responsibilities are summarized as follows:

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

The committee held (4) meetings during the year 2025, and the following is a statement of the committee's membership and attendance record during the year:

No.	Name	Membership Type	Number of meetings (4)			
			04/03	07/05	03/08	02/11
1	Mr. Fahad Abdullah Al-Qassim	Chairman of the Committee	✓	✓	✓	✓
2	Mr. Abdullah Turki Al-Sudairy *	Member	✓	✓	✓	✗
3	Mr. Abdulrahman Saleh Al Khulaifi *	Member	✓	✓	✓	✗
4	Mr. Khaled Mohammed Al-Solai	Member	✓	✓	✓	✓
5	Mr. Ahmed Abdullah Al-Sheikh **	Member	✗	✗	✗	✓
6	Mr. Khaled Abdulaziz Al-Rais **	Member	✗	✗	✗	✓

* Members with Expired Memberships on 20/10/2025

** New Members began their membership on 21/10/2025

The Audit Committee supervises the company's internal audit department, to implement the committee-approved annual audit plan based on risk assessment, and evaluates the efficiency of the internal control system, by taking samples of the activities planned to be reviewed in order to examine them, to ensure the effectiveness and adequacy of the designed and applied internal control systems.

The committee also discusses with the external auditor the planning and implementation of the annual examination and review work, based on the auditing standards recognized in the Kingdom of Saudi Arabia, to obtain a reasonable degree of ensuring that the financial statements are free of material errors. Based on the results of the examination carried out during the year by the External Auditor and the Internal Audit Department, the results of this examination did not indicate any significant deficiency or fundamental change in the internal control systems, with a number of observations

provided to the committee by the executive management. The necessary corrective actions were agreed upon, specifying the time period for correction and submitting periodic reports thereon to the Audit Committee.

The committee also note that it is not possible to emphasize the absolute comprehensiveness of the examination and evaluation processes carried out for internal control procedures because the audit process in its essence is based on sampling activities. The Internal Audit Department works closely with the company's executive management to maintain an acceptable and effective level of efficiency of the company's internal control system and procedures.

Fahad Abdullah AlKassim
Chairman of the Committee



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