

الموسى الصحية  
Almoosa Health



## Ordinary General Assembly Meeting

(First Meeting)

Via modern technology means.

11 May 2026 – 24/11/1447 H

Monday at 07:30 PM



# Ordinary General Assembly Agenda

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
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# Ordinary General Assembly Meeting Agenda

#	Item
1	Review and discuss the annual Board Report for the fiscal year ended 31 December 2025. Attached
2	Review and discuss the financial statements for the fiscal year ended 31 December 2025. (Attached)
3	Discuss and vote on the external auditor's report for the fiscal year ended 31 December 2025. (Attached)
4	Vote on discharging the Board members from liability for the fiscal year ended 31 December 2025.
5	Vote on paying total remuneration of SAR 1,280,000 to the Board of Directors and its committees for the fiscal year ended 31 December 2025.
6	Vote on the Audit Committee Charter Amendments. (Attached)
7	Voting on the amendment of the Nomination and Remuneration Committee Charter. (Attached)
8	Voting on the appointment of the Company's external auditor from among the nominated candidates, based on the recommendation of the Audit Committee, to examine, review, and audit the annual financial statements for the fiscal year 2026 and the first quarter of the fiscal year 2027, and to determine the auditor's fees (attached).
9	Voting on delegating to the Board of Directors the authority of the Ordinary General Assembly to grant the authorization set out in paragraph (1) of Article 27 of the Companies Law, for a period of one year from the date of the General Assembly's approval or until the end of the term of the delegated Board of Directors, whichever is earlier, in accordance with the conditions set out in the Implementing Regulations of the Companies Law for listed joint stock companies.
10	Voting on delegating the Board of Directors with the authority of the Ordinary General Assembly set out in paragraph (2) of Article (27) of the Companies Law, for a period of one year from the date of the General Assembly's approval or until the end of the delegated Board's term, whichever is earlier, for the purpose of managing and operating healthcare facilities.

11	Voting on delegating the Board of Directors to distribute interim dividends to the Company's shareholders on a semi-annual or quarterly basis for the fiscal year 2026.
12	Voting on the transactions and contracts concluded between the Company and Quality Care Education Company (Almoosa Health College), in which former Board member Abdulaziz bin Abdullah Almoosa has an indirect interest, as well as indirect interests for Board members Dr. Malek bin Abdulaziz Almoosa, Dr. Zainab bint Abdulaziz Almoosa, and Ms. Sarah bint Abdulaziz Almoosa. These transactions involve Almoosa Health providing employee secondment and assignment services to Almoosa College of Health Sciences during the fiscal year 2025, with a total value of SAR 1,187,663, and were conducted without any preferential terms or benefits (attached).
13	Voting on the transactions and contracts concluded between the Company and Quality Care Education Company (Almoosa College of Health Sciences), in which former Board member Abdulaziz bin Abdullah Almoosa has an indirect interest, as well as indirect interests for Board members Dr. Malek bin Abdulaziz Almoosa, Dr. Zainab bint Abdulaziz Almoosa, and Ms. Sarah bint Abdulaziz Almoosa. These transactions involve training services for the Company's healthcare staff provided by Almoosa College of Health Sciences during the fiscal year 2025, with a total value of SAR 2,254,115, and were conducted without any preferential terms or benefits (attached).
14	Voting on the transactions and contracts concluded between the Company and Quality Care Education Company (Almoosa College of Health Sciences), in which former Board member Abdulaziz bin Abdullah Almoosa has an indirect interest, as well as indirect interests for Board members Dr. Malek bin Abdulaziz Almoosa, Dr. Zainab bint Abdulaziz Almoosa, and Ms. Sarah bint Abdulaziz Almoosa. These transactions involve a clinical rotation training program across departments for students of Almoosa College of Health Sciences, being services provided by the Company during the fiscal year 2025, with a total value of SAR 885,479, and were conducted without any preferential terms or benefits (attached).
15	Voting on the transactions and contracts concluded between the Company and Almoosa Automatic Doors Company, in which former Board member Abdulaziz bin Abdullah Almoosa has an indirect interest, as well as indirect interests for Board members Dr. Malek bin Abdulaziz Almoosa, Dr. Zainab bint Abdulaziz Almoosa, and Ms. Sarah bint Abdulaziz Almoosa. These transactions involve the supply and installation of automatic doors and related works, being services provided by Almoosa Automatic Doors Company during the fiscal year 2025, with a total value of SAR 197,807, and were conducted without any preferential terms or benefits (attached).
16	Voting on the transactions and contracts concluded between the Company and Abdulaziz bin Abdullah Almoosa Charity Company, in which former Board member Abdulaziz bin Abdullah Almoosa has an indirect interest, as well as indirect interests for Board members Dr. Malek bin Abdulaziz Almoosa, Dr. Zainab bint Abdulaziz Almoosa, and Ms. Sarah bint Abdulaziz Almoosa. These transactions involve covering the treatment costs of the charity's beneficiaries, being services provided by the Company during the fiscal year 2025, with a total value of SAR 26,512, and were conducted without any preferential terms or benefits (attached).



# Agenda Attachments

(First meeting) Via Modern  
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# Annual Board Report



Link

(First meeting) Via Modern  
Technology Means  
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# The Independent Auditor report and the audited financial statements for the fiscal year ended December 31, 2025



Link

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
Monday at 07:30 PM



# Audit Committee Report

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
Monday at 07:30 PM



## تقرير لجنة المراجعة الموجه للجمعية العامة العادية عن السنة المالية 2025

### Audit Committee Report to The general Assembly for Financial Year 2025

Dear Shareholders of Almoosa Health Company, The Audit Committee is pleased to present its annual report to the General Assembly on its activities for the financial year ended 31 December 2025, in accordance with the Companies Law and the Corporate Governance Regulations.

The Audit Committee held five (5) meetings during the financial year 2025, through which it carried out its duties and responsibilities and oversaw the Company's financial and control-related matters, as follows:

First: Enhancing the Committee's Framework and Composition

During 2025, the Audit Committee framework was further developed in line with the Company's expansion and the increased scale and complexity of its operations following the listing. The Audit Committee Charter was updated to reflect the expansion of its responsibilities and to strengthen its oversight role.

An additional member with specialized financial expertise was also appointed to the Committee, enhancing its effectiveness and depth of oversight over financial and control matters.

This development included expanding the Committee's oversight to cover, in addition to its existing responsibilities, areas related to enterprise risk management, financing, liquidity management, and capital structure, in alignment with best governance practices for listed companies.

Second: Financial Reporting and Disclosure

The Committee reviewed the Company's interim and annual financial statements prior to their submission to the Board of Directors and discussed with management and the external auditor the financial results, key accounting policies, and significant estimates, to ensure the integrity and fairness of presentation and disclosure, and compliance with International

السادة مساهمي شركة الموسى الصحية، يسرّ لجنة المراجعة في شركة الموسى الصحية عرض تقريرها السنوي إلى الجمعية العامة عن أعمالها خلال العام المالي المنتهي في 31 ديسمبر 2025م، وذلك وفقاً لمتطلبات نظام الشركات ولوائح حوكمة الشركات.

عقدت لجنة المراجعة خمسة (5) اجتماعات خلال العام المالي 2025م، مارست خلالها مهامها واختصاصاتها، وأشرفت على أعمال الشركة في الجوانب المالية والرقابية، وذلك على النحو التالي:

أولاً: تطوير إطار عمل اللجنة وتعزيز تكوينها شهد العام 2025م تطويراً في إطار عمل لجنة المراجعة بما يتناسب مع توسع أعمال الشركة وزيادة حجم وتعقيد عملياتها، حيث تم تحديث سياسة عمل (ميثاق) لجنة المراجعة بما يعكس توسيع نطاق اختصاصاتها وتعزيز دورها الرقابي. كما تم تعيين عضو إضافي في اللجنة يتمتع بخبرة مالية متخصصة، بما عزز من فاعلية اللجنة وعمق إشرافها على الموضوعات المالية والرقابية. وشمل ذلك توسيع نطاق إشراف اللجنة ليشمل، بالإضافة إلى اختصاصاتها المعتادة، الجوانب المرتبطة بإدارة المخاطر المؤسسية، والتمويل، وإدارة السيولة، وهيكّل رأس المال، بما ينسجم مع أفضل ممارسات الحوكمة في الشركات المدرجة.

ثانياً: التقارير المالية والإفصاح راجعت اللجنة القوائم المالية الأولية والسنوية للشركة قبل عرضها على مجلس الإدارة، وناقشت مع الإدارة التنفيذية والمراجع الخارجي النتائج المالية، والسياسات والتقديرات المحاسبية الجوهرية، وذلك للتحقق من سلامة وعدالة العرض والإفصاح، والالتزام بالمعايير الدولية للتقارير المالية والمتطلبات النظامية ذات العلاقة.



Financial Reporting Standards (IFRS) and applicable regulatory requirements.  
Third: External Auditor  
The Committee reviewed the external auditor's scope of work and audit plan, discussed its reports and observations, and monitored its independence and objectivity. It also recommended to the Board of Directors the appointment of the external auditor and the determination of its fees.  
The Committee reviewed the results of the external auditor's work and followed up on the resolution of any observations, where applicable. The Committee confirms that there were no material conflicts between its recommendations and the Board's decisions regarding the appointment, dismissal, evaluation, or remuneration of the external auditor during the year.  
Fourth: Internal Audit  
The Committee reviewed the plans and reports of the Internal Audit function and assessed the results of its work, including the evaluation of the adequacy and effectiveness of internal controls. It also monitored the implementation of recommendations and corrective actions. In addition, the Committee evaluated the performance of the Head of Internal Audit and the effectiveness of the function and concluded that Internal Audit performed its duties effectively during the year in accordance with the approved professional standards.  
Fifth: Enterprise Risk Management and Compliance  
The Committee continued to oversee the development of the Company's enterprise risk management framework, including the identification, assessment, and mitigation of key strategic, operational, financial, and compliance risks.  
It also oversaw the review of related party transactions and ensured their compliance with applicable laws, regulations, and internal policies. The Committee reviewed compliance reports and followed up on any observations or instances of non-compliance and the related corrective actions.

ثالثاً: المراجع الخارجي  
راجعت اللجنة نطاق عمل المراجع الخارجي وخطة مراجعته، وناقشت تقاريره وملاحظاته، وتابعت مدى استقلاليته وموضوعيته، كما أوصت لمجلس الإدارة بشأن تعيينه وتحديد أتعابه. واطلعت اللجنة على نتائج أعماله، وتابعت معالجة الملاحظات الواردة منه بشكل مناسب. ولم يرد إلى علم اللجنة وجود أي تعارض جوهري بين توصياتها وقرارات مجلس الإدارة بشأن تعيين أو عزل أو تقييم المراجع الخارجي أو تحديد أتعابه خلال العام.

رابعاً: المراجعة الداخلية  
اطلعت اللجنة على خطط وتقارير إدارة المراجعة الداخلية، وراجعت نتائج أعمالها، بما في ذلك تقييم كفاية وفعالية الضوابط الداخلية، وتابعت تنفيذ التوصيات والإجراءات التصحيحية. كما قامت اللجنة بتقييم أداء رئيس إدارة المراجعة الداخلية وفاعلية القسم، وخلصت إلى أن وظيفة المراجعة الداخلية قد أدت مهامها بكفاءة خلال العام، وفقاً للمعايير المهنية المعتمدة.

خامساً: إدارة المخاطر المؤسسية والامتثال  
تابعت اللجنة تطوير إطار إدارة المخاطر المؤسسية في الشركة، بما يشمل تحديد وتقييم المخاطر الاستراتيجية والتشغيلية والمالية ومخاطر الامتثال، والعمل على إدارتها والحد من آثارها. كما أشرفت على مراجعة معاملات الأطراف ذوي العلاقة والتأكد من التزامها بالمتطلبات النظامية والسياسات المعتمدة، واطلعت على تقارير الالتزام وتابعت أي ملاحظات أو حالات عدم التزام والإجراءات التصحيحية ذات الصلة.

سادساً: الحوكمة وتطوير السياسات  
راجعت اللجنة عددًا من السياسات والإجراءات ذات العلاقة باختصاصها، وأوصت بتحديثها بما يعزز كفاءة الحوكمة وجودة التقارير وفاعلية الرقابة، كما تابعت مواءمة أعمالها مع متطلبات الشركات المدرجة وأفضل الممارسات ذات العلاقة.



Sixth: Governance and Policy Development  
The Committee reviewed a number of policies and procedures within its scope of responsibility and recommended updates to enhance governance effectiveness, reporting quality, and control efficiency. It also ensured alignment of its activities with the requirements applicable to listed companies and relevant best practices.

Seventh: Appointments and Recommendations  
The Committee did not issue any recommendations regarding the appointment of an internal auditor during 2025. It also confirms that no conflicts arose between its recommendations and the Board of Directors' decisions in relation to the appointment, evaluation, or remuneration of the external auditor.

Eighth: Committee's Opinion on the Adequacy and Effectiveness of the Internal Control, Financial Control, and Risk Management Systems  
Based on the annual review conducted by the Audit Committee, which included reviewing reports from executive management, the internal audit function, and the external auditor, in addition to reviewing the relevant policies and procedures, and assessing financial and operational aspects, compliance controls, as well as the effectiveness of risk management and the reliability of financial reporting;  
The Audit Committee is of the opinion that the Company's internal control system, including financial controls and risk management systems, has been appropriately designed and effectively implemented, and provides reasonable assurance regarding the achievement of the Company's objectives related to operational efficiency, reliability of financial reporting, and compliance with applicable laws and regulations.

The Committee further confirms that it has not come to its attention that there are any material weaknesses in the internal control system during the financial year 2025 that could materially affect the Company's financial position or results of operations.

سابعاً: التعيينات والتوصيات  
لم تصدر اللجنة أي توصيات بتعيين مراجع داخلي خلال عام 2025م، كما لم تُسجل أي تعارضات بين توصيات اللجنة وقرارات مجلس الإدارة فيما يتعلق بتعيين أو تقييم أو مكافآت المراجع الخارجي.

ثامناً: رأي اللجنة بشأن كفاية وفعالية نظام الرقابة الداخلية والمالية وإدارة المخاطر  
بناءً على المراجعة السنوية التي أجرتها لجنة المراجعة، والتي شملت الاطلاع على تقارير الإدارة التنفيذية، وإدارة المراجعة الداخلية، والمراجع الخارجي، إضافةً إلى مراجعة السياسات والإجراءات ذات العلاقة، وتقييم الجوانب المالية والتشغيلية وضوابط الامتثال، وكذلك فعالية إدارة المخاطر وموثوقية التقارير المالية؛  
فإن لجنة المراجعة ترى أن نظام الرقابة الداخلية في الشركة ونظم الرقابة المالية وإدارة المخاطر قد تم تصميمها وتطبيقها بشكل مناسب، ويعمل بفعالية، ويوفر درجة معقولة من التأكيد بشأن تحقيق أهداف الشركة المتعلقة بكفاءة العمليات، وموثوقية التقارير المالية، والالتزام بالأنظمة واللوائح ذات العلاقة.

كما تؤكد اللجنة أنه لم يرد إلى علمها وجود أي أوجه ضعف جوهرية في نظام الرقابة الداخلية خلال العام المالي 2025م، من شأنها أن تؤثر بشكل جوهري على سلامة المركز المالي للشركة أو نتائج أعمالها.

Chairman of the Audit Committee

Mr. Patrick Anthony Charmel

رئيس لجنة المراجعة

السيد/ باتريك أنتوني تشارمل

*Patrick Charmel*

Patrick Charmel  
Apr 15, 2026 7:28 AM EDT



# Summary of the proposed amendments to the Audit Committee Charter

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
Monday at 07:30 PM

Proposed Amendments to the Ordinary General Assembly of the Audit Committee of Al-Moosa Health Company			
Green shading was used to indicate added texts, while red shading was used to clarify canceled texts, for readability and visual clarity.			
Revised Policy	Text of the current article	Proposed change	Clarification
Audit Committee Charter	None	<p><b>4.2 Supervising Financial Activities:</b></p> <p><b>4.2.1</b> Review the Company's financing strategy, capital structure, borrowing, refinancing plans, financial undertakings, and related financial risks, and make recommendations to the Board of Directors where appropriate;</p> <p><b>4.2.2</b> Follow up on compliance with funding agreements, and review management reports on the status of compliance with financial pledges, liquidity needs, and any potential breaches or exemption requests;</p> <p><b>4.2.3</b> Review the annual operating and capital budgets, including assessing the reasonableness and robustness of key assumptions and projections, adopting and recommending them to the Board for approval, evaluating the actual performance against budget, reviewing and evaluating negative material deviations, and examining corrective actions proposed by management;</p> <p><b>4.2.4</b> Review long-term financial projections, scenario analyses, and financial planning processes to ensure that they are aligned with the Company's strategy, risk appetite, and capital allocation priorities;</p> <p><b>4.2.5</b> Review the Company's treasury policies and cash management practices, including liquidity planning, cash flow forecasting, cash surplus investment, hedging activities, counterparty risk, and adherence to the approved treasury limits;</p> <p><b>6.2.4</b> Review the adequacy and effectiveness of internal controls related to budgeting, treasury operations, governance of bank accounts, cash movements and payment processes;</p> <p><b>4.2.7</b> Review and evaluate the financial models used by management in the preparation of budgets, forecasts, capital projects, funding decisions, and strategic planning, including key assumption testing, sensitivity analysis, methodologies, and scenario analyses, in order to verify their accuracy, reliability and consistency.</p>	<p>Addition of Paragraph (4.2) to Article 4 (Competencies and Responsibilities of the Audit Committee)</p> <p>Taking into account the renumbering of all articles and paragraphs in accordance with the amendments and their placement as necessary</p>



# Summary of the proposed amendments to the Nomination & Remuneration Committee Charter

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
Monday at 07:30 PM

Proposed Amendments to the Ordinary General Assembly of the Nomination and Remuneration Committee Charter of Almoosa Health Company			
Green shading was used to indicate added texts, while red shading was used to clarify canceled texts, for readability and visual clarity.			
Revised Policy	Text of the current article	Proposed change	Clarification
Nomination and Remuneration Committee Charter	None	<p><b>3.6 Human Capital and Organizational Health:</b></p> <p>The Committee oversees the Company's human capital strategy, culture, and organizational health, ensuring that it is aligned with the Company's long-term objective, values and objectives, including the following:</p> <p>3.6.1 Review the overall human capital strategy, in coordination with the executive management and the human resources manager, including talent attraction, development, retention and replacement planning for critical functions.</p> <p>3.6.2 Track key human capital indicators and organizational health metrics (e.g., level of job engagement, employee turnover rates, lines of leadership, internal mobility, localization rates, and diversity).</p> <p>3.6.3 Oversee initiatives to establish a culture of high performance and corporate values in support of the company's mission and strategic priorities.</p> <p>4.6.3 Review periodic reports related to employee engagement questionnaires, organizational culture analyses, and resulting action plans.</p> <p>3.6.5 Evaluate management programs related to leadership development, sub-executive replacement planning, and company-wide capacity building.</p> <p>3.6.6 Review the policies and frameworks of the compensation philosophy, performance management, and alignment of incentives to ensure fairness, competitiveness, and consistency with the company's values.</p> <p>3.6.7 Make recommendations to the Board of Directors on the overall organizational health of the company, employee experience, and corporate culture priorities.</p>	<p>Addition of paragraph (3.6) to Article 3</p> <p>(Competencies and Responsibilities of the Nomination and Remuneration Committee)</p> <p>Taking into account the renumbering of all articles and paragraphs in accordance with the amendments and their placement as necessary</p>
Nomination and Remuneration Committee Charter	None	<p><b>4.0 Reporting to the Board:</b></p> <p>The Committee reports to the Board after each meeting, including a summary of its deliberations, recommendations, and actions taken within the limits of its delegated powers.</p>	<p>Adding New Article</p> <p>Taking into account the renumbering of all articles and paragraphs in accordance with the amendments and their placement as necessary</p>



# Audit Committee Recommendation on the Appointment of the External Auditor

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
Monday at 07:30 PM

**ALMOOSA HEALTH**  
**RESOLUTION OF THE AUDIT COMMITTEE RE**  
**RECOMMENDATION TO THE BOARD AND GENERAL ASSEMBLY REGARDING THE APPOINTMENT OF THE**  
**EXTERNAL AUDITOR FOR FY2026 AND Q1 2027**  
**15 APRIL 2026**

Applicable Regulations:

Article 52(c) of the Corporate Governance Regulations provides that “the Audit Committee shall recommend to the Board the nomination and removal of the External Auditor, determine their remuneration, ensure their independence, review the scope of their work and their terms of engagement.”

The Legal & Compliance Director recommends the following resolution to the Audit Committee:

WHEREAS the Audit Committee has reviewed the proposals received from audit firms for the provision of external audit services for FY2026 and the review of Q1 2027, and has considered Management’s technical and financial evaluation, as well as the audit firms’ independence, scope of services, fee proposals, and registration status with the Capital Market Authority (CMA).

IT IS THEREFORE RESOLVED THAT:

1. 1. Based on the information made available to it, and having reviewed Management’s evaluation, the Audit Committee confirms that KPMG, RSM, and PwC meet all applicable regulatory requirements, including independence and registration with the Capital Market Authority (CMA).
2. The Audit Committee hereby recommends to the Board of Directors the submission of all three eligible audit firms (KPMG, RSM, and PwC) to the General Assembly for voting on the appointment of the external auditor for FY2026 and the review of Q1 2027.
3. The Audit Committee recommends that the Board submit to the General Assembly the Audit Committee’s report recommending the appointment of KPMG as the Company’s external auditor for FY2026 and the review of Q1 2027. This recommendation is based on the overall evaluation of the proposals, taking into account technical capability, cost efficiency, and the benefits of continuity, including the auditor’s existing knowledge of the Company.
4. The Audit Committee authorizes the Legal & Compliance Director to finalize the supporting report and documentation for inclusion in the Board submission to the General Assembly.

Date: 15 April 2026



Patrick Charmel  
Apr 15, 2026 3:07 PM EDT

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Patrick Charmel, Audit Chairman



Maher Alaiyadi  
Apr 15, 2026 7:51 PM AST

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Maher Alaiyadi, Audit Member



Wadhaah Almubarak  
Apr 15, 2026 7:59 PM AST

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Wadhaah Al Alshaikh Mubarak, Audit Member



Ali Alalafi  
Apr 15, 2026 7:30 PM AST

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Ali Al Alalafi, Audit Member



# Notification by the Board of Directors to the General Assembly of the direct and indirect interests of its members, and the Limited Assurance Report

(First meeting) Via Modern  
Technology Means  
11 May 2026 – 24/11/1447 H  
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**Gentlemen/ Shareholders of Almoosa Health Company**

**Subject: Declaration by the Members of the Board of Directors to the Ordinary General Assembly of the business and contracts in which the Board members and related parties have a direct or indirect interest**

In accordance with Article 71 of the Companies Law and paragraph (15) of Article 21 of the Corporate Governance Regulations, the Board of Directors of Almoosa Health Company hereby presents the transactions and contracts entered into during the financial year ended 31 December 2025 in which a member of the Board of Directors, or a related party thereto, has a direct or indirect interest.

Such transactions have been conducted in the ordinary course of business and in accordance with applicable regulatory requirements, pursuant to the authorization granted by the General Assembly to the Board of Directors at its meetings held on 20 May 2025 and 30 September 2025 to approve transactions in which a Board member has an interest, with the relevant interested members abstaining from participation in deliberations and voting.

Following are the transaction data between the company and the companies related to some members of the Board of Directors: -

Party	Nature of the relationship	The nature of business and contracts	Conditions	Contract term	Value of transactions during the year 2025 (SR)
Quality Care Education Company (Almoosa College)	Indirect interest for former Board Member Abdulaziz Abdullah Almoosa due to ownership in the contracting entity. Indirect interest for Board Member Malek Abdulaziz Almoosa, Board Member Zainab Abdulaziz Almoosa, and Board Member Sarah Abdulaziz Almoosa due to family relationship with a controlling shareholder.	Almoosa Health Staff Training (Services Provided by Quality Care Education Company)	All transactions were conducted in the ordinary course of business and on arm's length terms	Ongoing transactions under a framework arrangement	2,254,115
Quality Care Education Company (Almoosa College)	Indirect interest for former Board Member Abdulaziz Abdullah Almoosa due to ownership in the contracting entity. Indirect interest for Board Member Malek Abdulaziz Almoosa, Board Member Zainab Abdulaziz Almoosa, and Board Member Sarah Abdulaziz Almoosa due to family relationship with a controlling shareholder.	Almoosa College Students Rotations program (Services Provided By Almoosa Health)	All transactions were conducted in the ordinary course of business and on arm's length terms.	Ongoing transactions under a framework arrangement	885,479

شركة الموسى الصحية

شارع الظهران - حي الفيصل - الأحساء - المملكة العربية السعودية

Dhahran St \_ Alfaisal Dst \_ Al-Ahsa \_ Saudi Arabia

س.ت: 2252022248 CR :



Quality Care Education Company (Almoosa College)	Indirect interest for former Board Member Abdulaziz Abdullah Almoosa due to ownership in the contracting entity. Indirect interest for Board Member Malek Abdulaziz Almoosa, Board Member Zainab Abdulaziz Almoosa, and Board Member Sarah Abdulaziz Almoosa due to family relationship with a controlling shareholder.	Staffing and secondment services (provided by Almoosa Health)	All transactions were conducted in the ordinary course of business and on arm's length terms.	Ongoing transactions under a framework arrangement	1,187,663
Almoosa Automatic Doors	Indirect interest for former Board Member Abdulaziz Abdullah Almoosa due to ownership in the contracting entity. Indirect interest for Board Member Malek Abdulaziz Almoosa, Board Member Zainab Abdulaziz Almoosa, and Board Member Sarah Abdulaziz Almoosa due to family relationship with a controlling shareholder.	Doors Installations and Related Business	All transactions were conducted in the ordinary course of business and on arm's length terms	PO Orders	197,807
Abdulaziz bin Abdullah Almoosa Charity	Indirect interest for former Board Member Abdulaziz Abdullah Almoosa due to ownership in the contracting entity. Indirect interest for Board Member Sarah Abdulaziz Almoosa due to holding an executive position in the contracting entity. Indirect interest for Board Member Malek Abdulaziz Almoosa and Board Member Zainab Abdulaziz Almoosa due to family relationship with a controlling shareholder.	Charity Beneficiaries Medical Bills Coverage	All transactions were conducted in the ordinary course of business and on arm's length terms.	Medical Treatment Bills	26,512

**This document is an English translation of the original Arabic declaration. Signatures are affixed to the Arabic version only, which shall prevail in case of any inconsistency.**



## 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 ٣١٤٦ - ٣٤٤١٢  
المملكة العربية السعودية  
سجل تجاري رقم ٢٠٥١٠٦٢٣٢٨

المركز الرئيسي في الرياض

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

## To the Shareholders of Al Moosa Health Company (A Saudi Joint Stock Company)

We were engaged by the management of **Al Moosa Health 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 Moosa Health 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:

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

## Al Moosa Health Company 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.

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© ٢٠٢٦ شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية، شركة مساهمة مهنية مقفلة مسجلة في المملكة العربية السعودية، رأس مالها (١١٠,٠٠٠,٠٠٠) ريال سعودي مدفوع بالكامل، وهي عضو غير شريك في الشبكة العالمية لشركات كي بي إم جي المستقلة والتابعة لـ كي بي إم جي العالمية المحدودة، شركة الجيزيرة خاصة محدودة بالاسمان. جميع الحقوق محفوظة.

## Al Moosa Health Company Responsibility (continued)

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

## Our Responsibility

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

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

- Obtained the declaration that includes the transactions and 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; (Appendix 1);
- Reviewed the minutes of meetings of the BOD that indicate notifications to the BOD by certain director(s) of actual or potential conflicts of direct or indirect interest in relation to transactions and/or contracts involving the BOD member;
- Checked that the minutes of meetings of the BOD that the relevant director(s) who notified the BOD of actual or potential conflicts of direct or indirect interest did not vote on the resolution to recommend the related transactions and contracts;
- On a sample basis, obtained the required approvals along with supporting documents in respect of the transactions and contracts included in the declaration; and
- Checked the transaction amounts included in the Declaration agree, where applicable, to the transaction amounts disclosed in note 30 to the audited 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



**Mohamed Najeab Alkhelaiwi**  
License No. 481



Al Khobar, 15 April, 2026G  
Corresponding to: 27 Shawwal, 1447H