

تدعو شركة الحسن غازي إبراهيم شاكر "شاكر" مساهميها لحضور اجتماع الجمعية العامة العادية

(الاجتماع الأول)

بند	توضيح
مقدمة	يسر مجلس إدارة شركة الحسن غازي إبراهيم شاكر "شاكر" دعوة مساهميها الكرام إلى حضور اجتماع الجمعية العامة العادية (الاجتماع الأول) يوم الخميس ١٤٤١/٠٩/٢١ هـ الموافق ٢٠٢٠/٠٥/١٤ م الساعة العاشرة والنصف مساءً عن طريق وسائل التقنية الحديثة باستخدام منظومة تداولاتي. وبناءً على تعميم هيئة السوق المالية القاضي بالاكْتفاء بعقد جمعيات الشركات المساهمة المدرجة عبر وسائل التقنية الحديثة عن بُعد وتعليق عقدها حضورياً حتى إشعار آخر. وذلك حرصاً على سلامة المتعاملين في السوق المالية وضمن دعم الجهود والاجراءات الوقائية والاحترازية من قبل الجهات الصحية المختصة وذات العلاقة للتصدي لفيروس كورونا الجديد (COVID-19) ، وامتداداً للجهود المتواصلة التي تبذلها كافة الجهات الحكومية في المملكة العربية السعودية في اتخاذ التدابير الوقائية اللازمة لمنع انتشاره.
مكان ومدينة انعقاد الجمعية العامة	المركز الرئيسي للشركة الكائن بمدينة الرياض – حي الصحافة.
رابط مقر الاجتماع	https://goo.gl/maps/HsD8iLmqondofhD7A
تاريخ انعقاد الجمعية العامة	١٤٤١/٠٩/٢١ هـ الموافق ٢٠٢٠/٠٥/١٤ م.
وقت انعقاد الجمعية	٢٢:٣٠
حق الحضور	يحق لكل مساهم من المساهمين المقيدين في سجل مساهمي الشركة لدى مركز الإيداع بنهاية جلسة التداول التي تسبق اجتماع الجمعية تسجيل الحضور الالكتروني والتصويت باستخدام منظومة تداولاتي في اجتماع الجمعية العامة العادية وبحسب الأنظمة واللوائح.
النصاب اللازم لانعقاد الجمعية	وفقاً للمادة (٣٣) من النظام الأساسي للشركة يكون اجتماع الجمعية العامة العادية صحيحاً إذا حضره مساهمون يمثلون ربع رأس المال على الأقل. وإذا لم يتوفر النصاب اللازم لعقد هذا الاجتماع، سيتم عقد الاجتماع الثاني بعد ساعة من انتهاء المدة المحددة لانعقاد الاجتماع الأول، ويكون الاجتماع الثاني صحيحاً أيّاً كان عدد الأسهم الممثلة فيه.
جدول أعمال الجمعية	١-التصويت على تقرير مجلس الإدارة للسنة المالية المنتهية في ٢٠١٩/١٢/٣١ م. ٢-التصويت على تقرير مراجع الحسابات للسنة المالية المنتهية في ٢٠١٩/١٢/٣١ م. ٣-التصويت على القوائم المالية المدققة للسنة المالية المنتهية في ٢٠١٩/١٢/٣١ م. ٤-التصويت على تعيين مراجع الحسابات للشركة من بين المرشحين بناء على توصية لجنة المراجعة، وذلك لفحص ومراجعة وتدقيق القوائم المالية للربع الثاني والثالث

<p>والرابع والسبوي للعام المالي ٢٠٢٠ م، والربع الأول من العام المالي ٢٠٢١ م، وتحديد أتعابه.</p> <p>٥-التصويت على صرف مبلغ ١,٦ مليون ريال مكافأة لأعضاء مجلس الإدارة عن السنة المالية المنتهية في ٢٠١٩/١٢/٣١ م.</p> <p>٦-التصويت على إبراء ذمة أعضاء مجلس الإدارة عن السنة المالية المنتهية في ٣١ ديسمبر ٢٠١٩ م.</p>	
مرفق	نموذج التوكيل
<p>سيكون بإمكان المساهمين الاطلاع على كامل بنود الجمعية والتصويت عليها عن بعد، علماً أن التصويت الآلي سوف يكون ابتداءً من الساعة العاشرة صباح يوم الأحد ١٧/٩/١٤٤١ هـ الموافق ٢٠٢٠/٥/١٠ م وحتى انتهاء وقت الجمعية، وذلك عبر منظومة (تداولاتي) المتاحة مجاناً لجميع المساهمين المقدمة من قبل شركة مركز إيداع الأوراق المالية (مركز الإيداع) عن طريق زيارة الموقع الإلكتروني الخاص بتداولاتي على الرابط https://www.tadawulaty.com.sa.</p>	التصويت الإلكتروني
<p>أحقية تسجيل الحضور لاجتماع الجمعية تنتهي وقت انعقاد اجتماع الجمعية، كما أن أحقية التصويت على بنود الجمعية للحاضرين تنتهي عند انتهاء لجنة الفرز من فرز الأصوات.</p>	أحقية تسجيل الحضور والتصويت
<p>سيتم استقبال أسئلة واستفسارات المساهمين الكرام مع مجلس إدارة الشركة ابتداءً من يوم الثلاثاء ١٩/٩/١٤٤١ هـ الموافق ٢٠٢٠/٥/١٢ م وحتى الساعة الثالثة عصراً من يوم انعقاد الجمعية عن طريق البريد الإلكتروني osama_said@shaker.com.sa أو على رقم الهاتف: ٠١١-٢٦٣٨٩٠٠ -تحويله: ١١٥٠٢، ويشترط لقبول الاستفسارات صورة من هوية المساهم.</p>	طريقة التواصل
سيتم الاكتفاء بالتصويت عن بعد.	معلومات إضافية



السادة المساهمين الكرام

تحية طيبة وبعد ،،،

نحيطكم علماً بأن نموذج التوكيل غير متاح بناءً على قرار مجلس إدارة هيئة السوق المالية بتاريخ ٢٠٢٠/٠٣/١٦م المتضمن تعليق عقد الجمعيات حضورياً حتى إشعار آخر، والاكتفاء بعقدها عبر وسائل التقنية الحديثة عن بُعد، وذلك حرصاً على سلامة المتعاملين في السوق المالية في إطار دعم الجهود والإجراءات الوقائية والاحترازية من قبل الجهات الصحية المختصة وذات العلاقة للتصدي لفايروس كورونا المستجد (COVID-١٩) وامتداداً للجهود المتواصلة التي تبذلها كافة الجهات الحكومية في المملكة العربية السعودية في اتخاذ التدابير الوقائية اللازمة لمنع انتشاره.



نموذج التوكيل

السادة المساهمين الكرام

تحية طيبة وبعد ،،،

نحيطكم علماً بأن نموذج التوكيل غير متاح بناءً على قرار مجلس إدارة هيئة السوق المالية بتاريخ ٢٠٢٠/٠٣/١٦م المتضمن تعليق عقد الجمعيات حضورياً حتى إشعار آخر، والاكتفاء بعقدها عبر وسائل التقنية الحديثة عن بُعد، وذلك حرصاً على سلامة المتعاملين في السوق المالية في إطار دعم الجهود والإجراءات الوقائية والاحترازية من قبل الجهات الصحية المختصة وذات العلاقة للتصدي لفايروس كورونا المستجد (COVID-١٩) وامتداداً للجهود المتواصلة التي تبذلها كافة الجهات الحكومية في المملكة العربية السعودية في اتخاذ التدابير الوقائية اللازمة لمنع انتشاره.



KPMG Al Fozan & Partners
Certified Public Accountants
Riyadh Front, Airport Road
P. O. Box 92876
Riyadh 11663
Kingdom of Saudi Arabia

Telephone +966 11 874 8500
Fax +966 11 874 8600
Internet www.kpmg.com/sa

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Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company

Opinion

We have audited the consolidated financial statements of Al Hassan Ghazi Ibrahim Shaker Company – a Saudi Joint Stock Company ("the Company") and its subsidiaries (collectively referred to as "the Group") which comprise the consolidated statement of financial position as at 31 December 2019, the consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and notes (1) to (33), comprising significant accounting policies and other explanatory 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 2019, its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by Saudi Organization for Certified Public 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 Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the professional code of conduct and ethics that are endorsed in the Kingdom of Saudi Arabia that are relevant to our audit of the consolidated financial statements, and we have fulfilled our other ethical responsibilities in accordance with these 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 period. 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.

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Key Audit Matters (continued)

Impairment of Inventories

Refer to note 2.2 for the accounting policy on inventories and note 8 for the inventories disclosure.

Key audit matter	How the matter was addressed in our audit
<p>As at 31 December 2019, the Group's gross inventories balance was SR 305 million (2018: SR 420 million) with an impairment allowance of SR 28 million (2018: SR 38 million).</p> <p>The management determines the level of obsolescence of inventories considering the nature of the product, aging profile and sales expectations using historic trends and other qualitative factors. Further, at each reporting date, management reviews the valuation of inventories and the cost of inventories are written down where inventories are forecasted to be sold at below cost.</p> <p>We considered this as a key audit matter as the management applies significant judgment in determining an appropriate impairment allowance for inventories as these products are susceptible to market changes, customer elements and technological changes which may cause a significant impact on the value of the product.</p>	<p>Our procedures related to the valuation of inventory included:</p> <ul style="list-style-type: none"> Assessed the design and implementation, and tested the operating effectiveness of the key controls relating to the Group's processes over establishing and monitoring the impairment of inventories. Performed an overall ratio and trend analysis to assess the level of inventory provision and discussed with management any unusual trends or ratios. On a sample basis, tested the accuracy of the historical data and age analysis of inventory used in determination of the inventory allowance. Evaluated the Group's policy for allowance for slow moving inventories by performing retrospective testing, comparing historical estimates with actual results. On a sample basis, tested the net realisable value of inventory item to recent selling prices. Attended inventory counts at a sample of warehouses along with management where we assessed the design and implementation and operating effectiveness of key controls over physical inventory and also performed sample test counts to evaluate the completeness and existence of management's count results.

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Key Audit Matters (continued)

Impairment of trade receivables

Refer to note 2.2 for the accounting policy on trade receivables and note 6 for the trade receivables disclosure.

Key audit matter	How the matter was addressed in our audit
<p>As at 31 December 2019, the Group's gross trade receivables balance was SR 463 million (2018: SR 515 million) with an impairment losses of SR 87 million (2018: SR 69 million).</p> <p>The Group assesses at each reporting date whether the trade receivables (carried at amortised cost) are credit-impaired. The Group's management has applied a simplified expected credit loss ("ECL") model to determine the allowance for impairment of trade receivables. The ECL model involves the use of various assumptions, macro-economic factors and study of historical trends relating to the Group's trade receivables collections experience.</p> <p>We considered this as a key audit matter as the management applies significant judgment in determining an appropriate impairment loss allowance for receivables.</p>	<p>Our audit procedures related to impairment losses on trade receivables included:</p> <ul style="list-style-type: none"> Assessed the design and implementation, and tested the operating effectiveness of the key controls relating to the Group's processes over establishing and monitoring the impairment. Tested key assumptions, including those used to calculate the likelihood of default, by comparing to historical data and challenged these assumptions. We also considered the incorporation of forward looking macro economic factors to reflect the impact of future events on expected credit losses. We also tested the arithmetical accuracy of the model. Involved our accounting subject matter specialist to review the methodology used in ECL model, and compared this against accepted best practice. Assessed the adequacy of the Group's disclosures in terms of applicable accounting standards.

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Key Audit Matters (continued)

Valuation of equity accounted investees

Refer to Note: 2.2 for the accounting policy relating to the equity accounted investees and note 7 for the equity accounted investees disclosure.

Key audit matter	How the matter was addressed in our audit
<p>As at 31 December 2019, the carrying value of equity accounted investees amounted to SAR 457 million (2018: SAR 491 million).</p> <p>The Group is exposed to the risk of impairment of its equity-accounted investees. The Group's management considers whether there are indicators of impairment with respect to equity accounted investees and conducts its impairment test to assess the recoverability of these investments using the value in use model. Impairment assessment of these investments requires significant judgment with respect to future sales growth and profitability of investee, cashflow projections and selection of appropriate discount rate and there is a risk that the valuation of the assets and any related impairment charge may be incorrect.</p> <p>We considered equity accounted investees impairment as a key audit matter due to the significant judgment and assumptions involved in the impairment assessment process.</p>	<p>Our audit procedures related to the valuation of equity accounted investees included:</p> <ul style="list-style-type: none"> • Assessed the design and implementation, and tested the operating effectiveness of the key controls relating to Group's processes over establishing and monitoring the impairment. • Utilised our internal valuations specialist to assess the key assumptions used by management in their value-in-use calculation, including cash flow projections and discount rates. Further, we assessed the reasonableness of significant management assumptions in respect of estimated future cash flows, growth and discount rates and performed a sensitivity analysis on these key assumptions. • Compared management's assumptions and applied our understanding of the future prospects of the business from internal and external sources, and compared the forecasts to historical experience. • Assessed the completeness and accuracy of the information produced by management which was used as the basis of their assessment. • Considered the adequacy of the Group's disclosures in terms of applicable accounting standards.

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Key Audit Matters (continued)

Revenue recognition

Refer to Note: 2.2 for the accounting policy relating to revenue recognition and note: 20 for the related disclosures.

Key audit matter	How the matter was addressed in our audit
<p>As at 31 December 2019, the Group recognised total revenue of SR 883 million (2018: SR 774 million).</p> <p>Revenue is measured net of discounts and rebates earned by customers on the Group's sales. The estimation of discounts, incentives and rebates recognised based on sales made during the year is material and / or considered to be judgmental. Therefore, there is a risk that these arrangements are not appropriately reflected and as a result revenue may be misstated in the consolidated financial statements. There is also a risk that revenue may be overstated through overriding controls over the discounts, incentives and rebates recognised resulting from the pressure management may feel to achieve performance targets.</p> <p>Revenue from the sale of goods is recognised when a customer obtains controls of the goods at a point in time i.e. on delivery and acknowledgement of goods. There is a risk that revenue may be overstated due to overriding controls resulting from the pressure management may feel to achieve performance targets at the reporting period end. Revenue has been considered as a significant matter as the Group focuses on revenue as a key performance measure.</p>	<p>We performed the following procedures related to revenue recognition:</p> <ul style="list-style-type: none"> • Considered the appropriateness of the Group's revenue recognition accounting policies, including those relating to discounts, incentives and rebates and assessing compliance with the policies in terms of applicable accounting standards. • Assessed the design and implementation, and tested the operating effectiveness of the Group's controls including anti-fraud controls over recognition of revenue as per Group's policy; • Assessed sales transactions taking place at either side of the year end as well as credit notes issued after the year end date to assess whether that revenue was recognized in the correct period. • We also developed an expectation of the current year revenue balance based on trend analysis information, taking into account historical weekly sales and returns information and our understanding of each market. We then compared this expectation to actual revenue and, where relevant, completed further inquiries and testing. • Compared current year rebate accruals to the prior year and, where relevant, we completed further inquiries and testing. We reconciled on a sample basis claims and rebate accruals to supporting documentation and challenged management's assumptions used in estimating rebate accruals. • Considered the adequacy of the Group's disclosures in notes 19 and 20 in respect of revenue.

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Key Audit Matters (continued)

Going Concern

Refer to Note 2.1(b) for basis of preparation of the consolidated financial statements relating to going concern.

Significant key audit matter	How the matter was addressed in our audit
<p>The Group has reported a net loss of SR 50.9 million (2018: SR 202.2 million) for the year ended 31 December 2019 and, as of that date, reported accumulated losses of SR 147 million.</p> <p>The financial performance of the Group has significantly deteriorated in recent years due to a decline in the sales volumes which has resulted in operating losses and the accumulated loss position in comparison with the prior years.</p> <p>In the normal course of business, the Group as and when fall due negotiates with the banks to renew and / or refinance its facilities.</p> <p>Subsequent to the year end global and local markets have been adversely impacted by the outbreak of Coronavirus (Covid-19). This has certain impacts to the supply chain and customer base of the Group.</p> <p>We considered this as a significant key audit matter as the management applies significant judgment in the assessment of the Group's ability to continue as a going concern.</p>	<p>Our procedures related to the audit of management's assessment of the Group's ability to continue as a going concern included the evaluation of:</p> <ul style="list-style-type: none"> • The process management followed to make its assessment; • The assumptions on which the assessment is based, including whether the assumptions <ul style="list-style-type: none"> ○ are realistic and achievable in view of the Group's circumstances; ○ are consistent with the general economic environment; ○ are internally consistent; and ○ are consistent with other matters relating to the consolidated financial statements. • Management's plans for future action, and whether management's plans are feasible in the circumstances; • The data used, including whether the data is relevant to the assessment and from a reliable source; • The budgets and forecasts for the period covered and the ability to comply with the debt covenants; • The level of sensitivities applied for reasonableness based on our knowledge of the business and markets served; • The terms of all Group's financing arrangements, including both committed and uncommitted facilities, and assessed how these had been factored into the forecast models. <p>We inspected correspondence with the lenders concerning the key financial covenants, and any terms attaching (including the period covered), and checked all were captured appropriately within the model to test continuing compliance for the period considered.</p> <p>We considered whether management's assessment includes all relevant information of which we are aware as a result of the audit.</p> <p>We also assessed the projections and assumptions by reference to our knowledge of the business and general market conditions and assessed the potential risk of management bias.</p> <p>We also assessed the going concern disclosures for accuracy, including that sufficient details were provided concerning the uncertainties.</p>

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Other Information

Management is responsible for the other information. The other information comprises the information included in the Group's annual report, but does not include the consolidated financial statements and our auditor's report thereon. The Group's 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 do not and 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 the 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, 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 Board of Directors for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by SOCPA, Company's By-laws and Regulations for Companies 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.

The Board of Directors is responsible for overseeing the Group's financial reporting process.

Auditors' 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 International Standards on Auditing (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 International Standards on Auditing (ISAs) that are endorsed in the Kingdom of Saudi Arabia, we exercise professional judgment and maintain professional scepticism 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 controls 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 the management.

Independent Auditor's Report

To the Shareholders of Al Hassan Ghazi Ibrahim Shaker Company (Continued)

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements (continued)

- 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, then 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 the management and Board of Directors regarding, amongst 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 of Al Hassan Ghazi Ibrahim Shaker Company ("the Company") and its subsidiaries (collectively referred to as "the Group").

We also provide the management and Board of Directors with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Board of Directors, 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 auditors' 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 KPMG Al Fozan & Partners
Certified Public Accountants

Khalil Ibrahim Al Sedais
License No: 371



Date: 5 Sha'ban 1441H
Corresponding to: 29 March 2020



تقرير لجنة المراجعة السنوي ٢٠١٩

لجنة المراجعة

يتمثل دور لجنة المراجعة (اللجنة) في شركة الحسن غازي إبراهيم شاكر (الشركة) في الإشراف على إجراءات التقارير المالية ومراقبتها وفق لائحة مهام اللجنة والمعتمدة من قبل الجمعية العامة بتاريخ ٢٠ ديسمبر ٢٠١٧ م ، بالإضافة الى إجراءات إدارة المخاطر في ضوء القوائم المالية وتقارير مراجع الحسابات والعمليات التشغيلية والادارية وإطار الرقابة الداخلية المعتمد في الشركة. وبشكل عام، تتمتع اللجنة بالسلطة الكاملة للتحقيق في أي نشاط ضمن اختصاصاتها أو أي شيء يطلب منها على وجه الخصوص لا سيما بإمكانية وصول اللجنة الغير مقيد لجميع السجلات والموظفين في الشركة ورفع التقارير الى مجلس الادارة تتضمن الإشارة الى أي مخاطر جوهرية محتملة تتعلق في الإخفاق بالضوابط، أو إدارة المخاطر أو الامتثال.

بيان اجتماعات وحضور أعضاء لجنة المراجعة

قامت لجنة المراجعة خلال العام المالي ٢٠١٩ م بعقد (٦) ستة اجتماعات وقد حضر أعضاء اللجنة كافة الاجتماعات بنسبة حضور ١٠٠ % ، علماً بأنه تم إعادة تشكيل اللجنة من خلال الجمعية العامة الغير عادية والتي انعقدت بتاريخ ٢٠١٩/٠٥/٢٠ م .

- بيان اجتماعات لجنة المراجعة خلال دورة المجلس المنقضية في ٢٠١٩/٠٥/٢٤ م والتي عقد خلالها (٣) ثلاثة إجتماعات وهي كالآتي :

الاسم	٢٠١٩/٠٢/٢٨ م	٢٠١٩/٠٣/٢٠ م	٢٠١٩/٠٥/٠٥ م	المجموع
تركي اللحيد (رئيس اللجنة)	√	√	√	٣/٣
مصعب المهيدب	√	√	√	٣/٣
عبد الرحمن السكران	√	√	√	٣/٣
عيد فالح الشامري	√	√	√	٣/٣

- بيان اجتماعات خلال دورة المجلس الحالي والتي بدأت في ٢٠١٩/٠٥/٢٥ م والتي عقد خلالها (٣) ثلاثة اجتماعات وهي كالآتي:

الاسم	٢٠١٩/٠٨/٠٤ م	٢٠١٩/١١/٠٥ م	٢٠١٩/١٢/٠٩ م	المجموع
تركي اللحيد (رئيس اللجنة)	√	√	√	٣/٣
عيد فالح الشامري	√	√	√	٣/٣
أحمد زكي الفريح	√	√	√	٣/٣

نطاق عمل لجنة المراجعة لعام ٢٠١٩ تمحور حول:

أ-التقارير المالية وتقارير مراجع الحسابات من خلال يلي:

١. مراجعة القوائم المالية الاولية والسنوية قبل عرضها على مجلس الادارة لضمان نزاهتها وعدالتها؛ مع إبداء الرأي والتوصيات لذلك.
٢. مراجعة خطة التدقيق مع مراجع الحسابات الخارجي والتحقق من عدم تقديمه اعمالاً فنية أو إدارية تخرج عن نطاق اعمال المراجعة وإبداء أي ملاحظات عليها.
٣. دراسة تقارير مراجع الحسابات وملاحظاته على القوائم المالية ومتابعة الإجراءات التي اتخذت بشأنها .
٤. التوصية لمجلس الادارة فيما يتعلق باختيار مراجع الحسابات الخارجي والإشراف على أنشطة مراجع الحسابات وتقييم الأداء.

ب-المراجعة الداخلية من خلال:

- ١- الرقابة والاشراف على أداء وأنشطة إدارة التدقيق الداخلي للشركة، وفقاً لخطة المراجعة الداخلية السنوية من أجل ضمان فاعليتها في تنفيذ الأنشطة والمهام المحددة لها.
- ٢- دراسة تقارير المراجعة الداخلية ومتابعة تنفيذ الاجراءات التصحيحية للملاحظات التي تم تسجيلها على وحدات العمل والاقسام في الشركة.
- ٣- ضماناً لمبدأ الاستقلالية، يقوم كل من رئيس التدقيق الداخلي ومدير المراجعين الخارجيين بتقديم تقارير مباشرة إلى لجنة المراجعة دون أي تدخل من اي جهة.

ج- إدارة المخاطر

اعتمدت لجنة المراجعة خطة التدقيق الداخلي لعام ٢٠١٩ م ، وذلك لضمان أن الخطة كانت قوية واستهدفت على وجه الخصوص تحديد المخاطر داخل الشركة. تقوم اللجنة على أساس منتظم من خلال الاجتماعات المنعقدة بمناقشة وتتبع خطة التدقيق، بالإضافة الى التقارير والملاحظات التي تقدمها إدارة التدقيق الداخلي من خلال ما يلي:

١. يتم تسليط الضوء للإدارة على اية مخاطر رئيسية محتملة وترتيب أولوياتها على أساس أنها (عالية / متوسطة / منخفضة) في كل تقرير مراجعة وذلك لضمان الإنتاجية في الوقت المحدد والإغلاق الفعال للملاحظات المسجلة.
٢. في حالة الإخفاق المتكرر في الامتثال للملاحظات التدقيق وفقاً للنطاقات الزمنية المتفق عليها، دون أي سبب أو أسباب مبررة، يتم استدعاء الإدارة العليا وذلك للشرح مع اعداد خطط عمل تصحيحية.
٣. تتخذ الادارة جميع التدابير اللازمة لمعالجة الملاحظات الرئيسية التي أبرزتها تقارير المراجعة الداخلية او مراجعي الحسابات.
٤. متابعة تطورات وتحسينات تطبيق نظام ساب SAP ، وبناءً عليه تعاقدت الشركة مع مستشار خارجي ، بهدف التقليل من اي ثغرات في النظام قد تسبب عائقا في تحقيق السلاسة بالعمليات أو تتسبب في أي ثغرة من ناحية رقابية، علماً

بان نظام ساب يستخدم من قبل الشركة في اغلب عملياتها لا سيما المبيعات والتخزين والانظمة المالية . وبناءً على تقرير المستشار الخارجي تم بفضل الله تطوير النظام ليتواءم مع افضل الممارسات المتعلقة بنشاط الشركة .

رأي لجنة المراجعة:

في ضوء ما تقدم واستناداً على التقارير الدورية، حيث تقوم لجنة المراجعة بالإشراف على أعمال المراجعة الداخلية في الشركة بشكل دوري للتأكد من كفاية وفاعلية نظام الرقابة الداخلية عموماً وفيما يتصل بعدالة القوائم المالية تحديداً، وتوفير تقويم مستمر لنظام الرقابة الداخلية، والاهتمام بأي ملاحظات تتبين لها والتعامل معها، ويأتي هذا ضمن أهداف مجلس الادارة في الحصول على اقتناع معقول حول مدى سلامة تصميم وفاعلية أداء نظام الرقابة الداخلية بالشركة. ومن خلال ما اسفرت عنه نتائج المراجعة السنوية لفاعلية إجراءات الرقابة الداخلية في الشركة، لم يلفت انتباه لجنة المراجعة ما يجعلها تعتقد ان هناك قصوراً جوهرياً يقتضي الافصاح عنه، وأن نظام الرقابة قد حقق العديد من التحسينات خلال العام، وتواصل الشركة تحت اشراف لجنة المراجعة التقييم الدوري ومراجعة النظام الرقابي لضمان تحقيق أهداف الرقابة الداخلية وتحسين كفاءة العمليات وفاعليته، والالتزام بالقوانين والانظمة المعمول بها.

والله الموفق،،،

رئيس لجنة المراجعة

تركي الحيد