

General Assembly Agenda Attachments

An overview of the company in which the member holds a position that involves competing business activities

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%

An overview of the company in which the member holds a position that involves competing business activities

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%

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%

Date: 25/03/2025**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, 2024**

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, 2024. The details of these transactions are provided in the table below for your review and acknowledgment.

Nature of Work/Contract	Contract/Work Amount	Contract/Work Duration	Contract/Work Terms	Name of Member/Senior Executives or Related Person
Technical support with ATS	6,635,617 SAR	One year	Prevailing market conditions	Eng. Tarek Othman A. Alkasabi, in his capacity as a partner in ATS, and his son, Mr. Abdullah bin Tariq Al-Kasabi, in his capacity as Chairman of the Board of the same company.
Administrative consultations with Dallah Healthcare Services Company	1,319,736 SAR	One year	Prevailing market conditions	Chairman of the Board, Eng. Tarek Othman A. Alkasabi
Financial consulting with Aljazira Capital	40,000 SAR	One year	Prevailing market conditions	Chairman of the Board, Eng. Tarek Othman A. Alkasabi, as Chairman of Aljazira Capital

Nature of Work/Contract	Contract/Work Amount	Contract/Work Duration	Contract/Work Terms	Name of Member/Senior Executives or Related Person
- Wahet Al-Nakheel Real Estate Fund structuring fees -Wahet Al-Nakheel Real Estate Fund management fees (as Aljazira Capital is the fund manager)	- Fund structuring fees: 0.5% of the Wahet Al-Nakheel Real Estate Fund capital (613,043,055 SAR), amounting to 3,065,215 SAR, paid once and equally divided among unit owners, including Dallah Healthcare. - Fund management fees: 5,000,000 SAR, equally shared among unit owners.	Five-year fund term (extendable)	Prevailing market conditions	Chairman of the Board, Eng. Tarek Othman A. Alkasabi, as Chairman of Aljazira Capital
Rental of a store for Jud Al-Halli Company	995,546 SAR	One year	Prevailing market conditions	Vice Chairman, Mr. Mohiuddin bin Saleh Kamel, as a partner and board member of Jud Al-Halli Company
Employee travel tickets from Darin Travel & Tourism Agency	8,777,731 SAR	One-year contract (renewable automatically for a similar term)	Prevailing market conditions	1- Vice Chairman, Mr. Mohiuddin bin Saleh Kamel. 2- Board Member, Mr. Amr bin Mohammed Kamel . Since Mr. Mohiuddin bin Saleh Kamel serves as Vice Chairman of Al Baraka Holding, and Mr. Amr bin Mohammed Kamel is a senior executive at Dallah Al Baraka Holding. Dallah Al Baraka Holding is a major shareholder in Dallah Healthcare and owns Darin Travel & Tourism Agency.
Engineering consultancy through Khalid Al-Faqih Consulting Engineering	1,479,707 SAR	One year	Prevailing market conditions	Board Member, Dr. Mohammed bin Rashid Al-Faqih as the brother of Eng. Khalid bin Rashid Al-Faqih

Nature of Work/Contract	Contract/Work Amount	Contract/Work Duration	Contract/Work Terms	Name of Member/Senior Executives or Related Person
Office supplies and stationery from Jarir Marketing Company	83,027 SAR	One year	Prevailing market conditions	Board Member, Mr. Fahd bin Abdullah Al-Kasim, as a board member of Jarir Marketing Company
Sale of lands owned by Dallah Healthcare Company, located in Al-Nakheel district, to the Wahat Al-Nakheel Real Estate Fund, in addition to a cash contribution, in exchange for in-kind units to be issued in the Fun	195,652,315 SAR + Cash share: 8,695,370 SAR	Five-year fund term (extendable)	Prevailing market conditions	Vice Chairman, Mr. Mohiuddin bin Saleh Kamel, as Vice Chairman and shareholder in Dallah Real Estate, which owns units in the Wahat Al-Nakheel Real Estate Fund

Name	Position	Signature
Eng. Tarek Othman A. Alkasabi	Chairman of the Board	
Mr. Mohiuddin Saleh Abdullah Kamel	Vice Chairman of the Board	
Eng. Talal bin Ibrahim Al-Maiman	Board Member	
Mr. Fahd bin Abdullah Al-Kasim	Board Member	
Mr. Abdullah bin Turki Al-Sudairi	Board Member	
Dr. Mohammed bin Rashid Al-Faqih	Board Member	
Mr. Amr bin Mohammed Kamel	Board Member	
Eng. Mohammed bin Nabil Hafni	Board Member	
Mr. Khalid bin Mohammed Al-Sulaia	Board Member	



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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 / will be carried out by the Company during the year ended 31 December 2024 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 2024 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.



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)

Dallah Healthcare Company's 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.

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.



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

Our procedures performed are as follows:

- Obtained the declaration that includes the transactions and/or contracts performed in which any of the Board of Director ("BOD") members of the Company has either direct or indirect interest during the year ended 31 December 2024;
- 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 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 2024.

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 Aldossari
License No. 469

Riyadh on 1 Dhul Qadah 1446H
Corresponding to: 29 April 2025



Annual Review Results

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 executing the assigned work and tasks.
- 2- Study the internal control system and preparing a written report on its opinion and recommendations.
- 3- Study the internal audit reports and following up on the implementation of corrective actions based on the observations contained therein.
- 4- Recommending to the Board of Directors the appointment, dismissal, and determination of fees of certified chartered accountants after verifying their independence.
- 5- Study the audit plan with the chartered accountant and providing the committee's comments.
- 6- Study the observations of the certified chartered accountants on the financial statements and following up on the actions taken in this regard.
- 7- Study interim and annual financial statements before presenting them to the Board of Directors and providing an opinion and recommendation.
- 8- Study the accounting policies used and providing an opinion and recommendation.

The committee held (4) meetings during the year 2024, and the following table shows the members and attendance record:

No.	Name	Membership Type	Number of meetings (4)			
			10/03	12/05	04/08	07/11
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	✓	✓	✓	✓

The Audit Committee supervises the Internal Audit Department of the company to implement the annual audit plan approved by the committee, based on risk assessment, and evaluates the efficiency of the internal control system by taking samples of the processes to be reviewed to ensure their effectiveness, adequacy, and proper application.

The committee also coordinates with the external auditor to plan and execute the annual audit in accordance with the auditing standards recognized in the Kingdom of Saudi Arabia, to obtain reasonable assurance that the financial statements are free from material misstatements. Based on the results of the reviews conducted during the year by the external and internal auditors, the outcome did not reveal any significant deficiencies or fundamental weaknesses in the internal control systems, finance and risk management in the company. Observations that were noted were shared with the executive management, and appropriate timelines were set for correction, with periodic follow-ups reported to the Audit Committee.

The committee also notes that it is not possible to fully ensure comprehensive coverage of the review and evaluation of the internal control system due to the nature of audits, which are based on sampling. Nonetheless, the Internal Audit Department, in collaboration with executive management, strives to maintain an acceptable and effective level of efficiency for the company's internal control systems and procedures.



Fahad Abdullah Al-Kassim
Chairman of the Committee