



**The Ordinary General Assembly**  
Agenda Attachments

**Limited assurance report on the declaration submitted by the Chairman of the Board of Directors' to the shareholders of Dallah Healthcare Company "Declaration"**

**for year ended 31 December 2020**

**To the shareholders of**

**Dallah Healthcare Company**

**(Saudi Joint Stock Company)**

**Riyadh -Kingdom of Saudi Arabia**

We have been engaged by the board of directors of Dallah Healthcare Company (the 'Company'), and carried out limited assurance procedures on the Declaration submitted by the Chairman of the Board of Directors' to the shareholders of Dallah Healthcare Company therein which disclose any interest for any member of the Board of Directors, both directly or indirectly.

**SUBJECT MATTER**

The subject matter is the Declaration prepared in accordance with the requirements of Article 71 of the Regulations for Companies in the Kingdom of Saudi Arabia and the provisions of Article 27 of the Corporate Governance Regulations issued by the Capital Market Authority.

**APPLICABLE CRITERIA**

The applicable criteria against the subject matter are as follows:

- The requirements of Article No. (71) of the Regulations for Companies in the Kingdom of Saudi Arabia and the provisions of Article No. (27) of the Corporate Governance Regulations issued by the Capital Market Authority.
- The minutes of the general assembly meetings of shareholders of the company that approved the transactions and contracts.
- The company's accounting records and books for the fiscal year ended on 31 December 2020.

**MANAGEMENT RESPONSIBILITY**

The Company's management is responsible for the preparation of the Declaration in accordance with the Applicable Criteria mentioned in the above section "Applicable Criteria". Further, the Management of the Company is responsible for preparing and presenting the financial information that included in the Declaration Form and for such internal controls as management determines necessary to the preparation and presentation of the financial information included in the Declaration in accordance with the Applicable Criteria that are free from material misstatement, whether due to fraud or error. Company's management is responsible for maintaining the supporting documents and financial records and books that support these transactions.

## OUR RESPONSIBILITY

Our responsibility is to provide a limited assurance report on the subject matter to form an independent conclusion, based on our limited assurance procedures on whether anything has come to our attention to indicate that the Declaration is not prepared in all material respects, in accordance with the applicable criteria set out above

We conducted our engagement in accordance with the International Standard on Audit Engagements 3000 ("Assurance engagements other than audits or reviews of historical financial information") as endorsed in the Kingdom of Saudi Arabia.

Our procedures were designed to obtain a limited level of assurance to form a conclusion on the Declaration by the Company, of any member of the Board of Directors with any interest, both directly or indirectly and as such does not provide all the evidence that would be required to give a reasonable level of assurance.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour

The firm applies International Standard on Quality Control (1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Summary of the Work Performed

Our procedures included the following:

- Matching the information and data included in the Declaration with the company's accounting records and books for the fiscal year ended 31 December 2020.
- Matching the information included in the Declaration with the minutes of the general assembly meetings of the shareholders of the company that approved the transactions and contracts for the fiscal year ended 31 December 2020.



The procedures performed in the limited assurance engagement differ in the nature and timing from the reasonable assurance engagement and are less in scope and thus the level of assurance that is achieved in the limited assurance engagement is much less than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

## CONCLUSION

Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention causing us to believe that the information included in the attached Declaration are not prepared, in all material respects, in accordance with the applicable criteria.

## RESTRICTION OF USE

This report is solely issued for the purpose of submission to the management of the Company along with the Declaration by the Chairman to the shareholders for Dallah Healthcare Company, therein which disclose any interest for any member of the Board of Directors, both directly or indirectly, and may not be useful, used or provided for any other purposes.

## OTHER MATTERS

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We stamped the attached Declaration for identification purpose only.

For Dr. Mohamed Al-Amri & Co.,

*M. A. Al-Amri*

Dr. Mohamed A. Al-Amri  
Certified Public Accountant  
Registration No. 60



Date: 29 Sha'ban 1442 (H)

Corresponding to: 11 April 2021 (G)

Place: Riyadh



## Report on transactions and agreements with related parties

Dear shareholders of Dallah Healthcare company

Based on the principle of the company to abide by all regulations issued by the supervisory and regulatory authorities aiming at preserving the rights of the shareholder and the entity of the company, which is the principle of disclosure and transparency among the most important pillars of these systems, Therefore the Board of Directors of Dallah Healthcare Company is pleased to present the transactions and agreements that have been concluded between the company and related parties during the year 2020, which require approval by the General Assembly in accordance with the laws and regulations.

transactions and agreements include the following

Related party	Relationship type	Transaction Amount	Duration	Transaction Conditions
Tariq Alkasabi Chairman of the Board	Management Consultant	668,382 SR	1/1/2020 - 31/12/2020	Prevailing market conditions

Tariq Othman Alkasabi

Chairman



### The results of the annual audit of the effectiveness of the Company's internal control procedures

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

- 1- Supervise the internal audit department to ensure its effectiveness in carrying out the work and tasks assigned to it.
- 2- Study the internal control system and provide a written report on its opinion and recommendations.
- 3- Study the internal audit reports and follow up on the implementation of corrective measures for the observations contained therein.
- 4- Recommend to the Board of Directors to appoint chartered accountants after verifying their independence, separating them, and determining their fees.
- 5- Study the audit plan with the chartered accountant and make the committee's observations on it.
- 6- Examine the observations of chartered accountants on the financial statements and follow up on those made.
- 7- Study the interim and annual financial statements before submitting them to the Board of Directors and giving their opinions and recommendations
- 8- Study the accounting policies used, and express opinions and recommendations regarding them.

The committee held 5 meetings during the year of 2020, the following is a statement of the committee's membership and attendance record during the year:

No.	Name	Membership Type	Number of meetings (5)				
			18/02	17/05	17/08	08/11	22/12
1	Mr. Fahad Abdullah Al-Qassim	Committee Chairman	✓	✓	✓	✓	✓
2	Mr. Abdullah Turki Al-Sudairy	Member	✓	✓	✓	✓	✓
3	Mr. Abdulrahman Saleh Al Khulaifi	Member	✓	✓	✓	✓	✓
4	Mr. Khalid Mohammed Al-Khwaiter	Member	✓	✓	✓	✓	✓

The Audit Committee supervises the Company's internal audit management to implement the annual audit plan based on risk assessment and adopted by the Committee to assess the efficiency of the internal control system, by taking a random sample of planned activities to be examined to ensure the effectiveness and adequacy of internal control systems designed and applied, the Committee also discusses with the external auditor in regards to the planning and implementation of the annual examination and audit on the basis of transient audit standards in Saudi Arabia to obtain a reasonable degree of financial statements that are free of fundamental errors.

Based on the examination during the year by the External Auditor and Internal Audit Management, the results of this examination did not show any significant shortcomings or substantive change in internal control systems, with a number of observations provided by the Committee by the Executive Management, thus the necessary corrective action was agreed upon with setting a time period for correction and to submit the periodic reports of the Audit Committee, also we can not emphasize the absolute inclusion of examination and evaluation of internal control procedures because the audit is based on random sampling. The Internal Audit Department is actively working with the company's