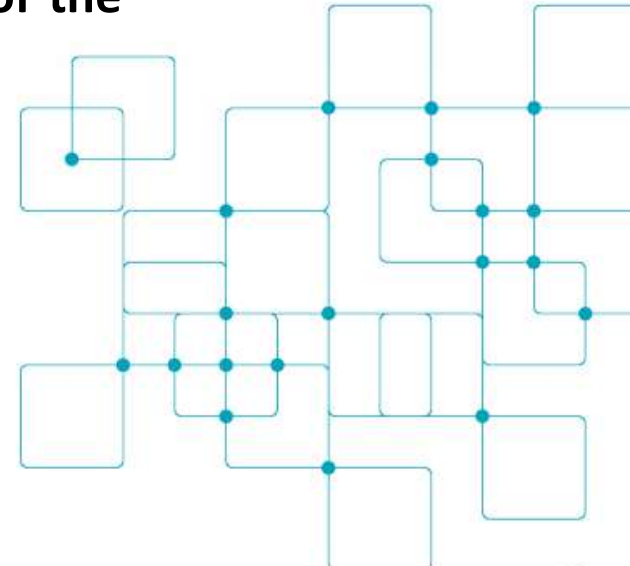


Attachment regarding items 5 - Limited examination report and the notification of the Board to the shareholders about businesses and contracts in which the members of the Board of Directors have any direct or indirect interest





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LIMITED ASSURANCE REPORT TO THE SHAREHOLDERS OF DR. SOLIMAN ABDEL KADER FAKEEH HOSPITAL COMPANY (A SAUDI JOINT STOCK COMPANY)

Scope

We have been engaged by Dr. Soliman Abdel Kader Fakeeh Hospital Company (the "Company") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements endorsed in the Kingdom of Saudi Arabia, hereafter referred to as the engagement, to report on the Company's compliance with the requirements of Article (71) of the Companies' Law (the "Subject Matter") contained in the Company's attached notification (Appendix A) which is presented by the Company's Board of Directors to the Ordinary General Assembly on the transaction and contracts in which some members of the Company's Board of Directors have a direct or indirect interest in them dated 26 November 2025.

Criteria Applied by the Company

In preparing the Subject Matter the Company applied the below criteria (the "Criteria"). Such Criteria were specifically designed for the notification presented by the Company's Board of Directors to the Ordinary General Assembly (Appendix A). As a result, the subject matter information may not be suitable for another purpose.

- Article (71) of the Companies' Law issued by the Ministry of Commerce.
- Notification presented by the Company's Board of Directors to the Ordinary General Assembly (Appendix A) dated 26 November 2025.
- Declarations submitted by the Company's Board of Directors' members regarding the transactions and contracts intended to be entered into by the Company in which those members of the Company's Board of Directors have a direct or indirect interest in them.
- Meeting minutes of the Board of Directors meeting which include disclosures by the Company's Board of Directors' members regarding transactions and contracts intended to be entered into by the Company in which those members of the Company's Board of Directors have a direct or indirect interest in them.

Company's Responsibilities

The Company's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.



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**LIMITED ASSURANCE REPORT TO THE SHAREHOLDERS OF
DR. SOLIMAN ABDEL KADER FAKEEH HOSPITAL COMPANY (A SAUDI JOINT STOCK
COMPANY) (continued)**

Our Responsibilities (continued)

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)') that is endorsed in the Kingdom of Saudi Arabia, and the terms of reference for this engagement as agreed with the Company on 27 November 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our Independence and Quality Management

We have maintained our independence and confirm that we have met the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, and have the required competencies and experience to conduct this assurance engagement.

Our firm also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, that is endorsed in the Kingdom of Saudi Arabia, which requires that we 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.

Description of Procedures Performed

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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject matter and related information and applying analytical and other appropriate procedures.



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**LIMITED ASSURANCE REPORT TO THE SHAREHOLDERS OF
DR. SOLIMAN ABDEL KADER FAKEEH HOSPITAL COMPANY (A SAUDI JOINT STOCK
COMPANY) (continued)**

Description of Procedures Performed (continued)

Our procedures included:

- Obtained the notification presented by the Company's Board of Directors to the Ordinary General Assembly (Appendix A) regarding the transactions and contracts intended to be entered into by the Company in which some members of the Company's Board of Directors have a direct or indirect interest in them dated 26 November 2025.
- Reviewed the declarations from the Company's Board of Directors' members for the transactions and contracts intended to be entered into by the Company in which those members of the Company's Board of Directors have a direct or indirect interest in them.
- Reviewed the Board of Directors minutes of meetings that indicates some members' notification to the Board of Directors of transactions and contracts intended to be entered into by the Company in which some members of the Company's Board of Directors have a direct or indirect interest in them.
- Discussed with the management the transactions and contracts intended to be entered into by the Company in which some members of the Company's Board of Directors have a direct or indirect interest in them.

We also performed such other procedures as we considered necessary in the circumstances.

Other Matters

1. The attached notification (Appendix A) is stamped by us for identification purposes only.
2. The transactions and contracts intended to be entered into by the Company are subject to Ordinary General Assembly approval and other regulatory procedure requirements.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that need to be made to the Subject Matter, in order for it to be in accordance with the Criteria applied by the Company referred to above.

for Ernst & Young Professional Services

Ahmed Ibrahim Reda
Certified Public Accountant
License No. (356)



Jeddah: 6 Jumada Al Thani 1447H
(27 November 2025)

Date: Nov 26, 2025

Subject: Compliance with Article 71 of the Companies Law


Dear Shareholders of Dr. Soliman Abdul Kader Fakeeh Hospital Company,

Greetings and peace be upon you.

In accordance with the requirements mentioned in the subject of this statement regarding the transactions and contracts made with other companies in which members of the Board of Directors have a direct or indirect interest, we hereby inform your esteemed assembly of the following contract intended to be entered into during this fiscal year ending 31 December, 2025.

	Company	Contracting Party	Related Parties	Type of conflict	Nature of the contract	Contract conditions	Contract Duration	Transaction Amount
1.	Dr. Soliman Abdul Kader Fakeeh Hospital Company. ("DSFH Jeddah")	Sulaiman Abdul-Qader Fakeeh Real Estate Co.	1-The Chairman of the Board Mr. Ammar Soliman Abdel Kader Faqih [indirect interest]. 2-The Vice Chairperson of the Board Dr. Manal Soliman Abdel Kader Fakeeh [indirect interest]. 3-The Board Member Dr. Mazen Soliman Abdel Kader Fakeeh [indirect interest].	Indirect interests	The acquisition of the majority of the shares in Diagnostic Elite Co. by way of the assignment of 50.01% by Sulaiman Abdul-Qader Fakeeh Real Estate Co. to DSFH Jeddah	Without Preferential Terms	One-time transaction	The transaction value is 70,000,000 SAR.

Signatures of the Board of Directors:

Name	Position	Signature	Date
Ammar Suleiman Abdelqader Faqih	Chairman of the Board		Nov 26, 2025

Manal Suleiman Abdelqader Fakeeh	Vice Chairman of the Board		Nov 26, 2025
Mazen Suleiman Abdelqader Fakeeh	Managing Director		Nov 26, 2025
Ayman Asaad Suleiman Abdo	Board Member		Nov 26, 2025
Zeyad Othman Alhekail	Board Member		Nov 26, 2025
Anees Ahmed Mohammed Moumina	Board Member		Nov 26, 2025
Deborah Gill	Board Member		Nov 26, 2025
Torben Hilbertz	Board Member		Nov 26, 2025

