

ALMOOSA HEALTH

COMPLIANCE MANUAL

1.0 COMPLIANCE POLICY STATEMENT. Almoosa Health Company (AH), including Almoosa Specialist Hospital, Almoosa Rehabilitation Hospital, and other branches, is dedicated to integrity in its operations and professional and business conduct. AH is committed to conforming to high ethical standards and compliance with all governing laws and regulations in delivering healthcare, its business affairs, and relationship with employees, administrative staff, physicians, agents, payers, and the communities it serves. All who are associated with AH shall honor this commitment according to the terms of the:

- 1.1 *IP-QI-014 Ethical Framework Policy;*
- 1.2 *IP-HR-026 Code of Conduct Policy;*
- 1.3 *IP-COO-03 Fraud, Abuse, and Waste Policy;*
- 1.4 *Conflicts of Interest and Related-Party Transaction Policy;*
- 1.5 *Board of Directors Manual;*
- 1.6 *Stakeholders Relationship Manual;*
- 1.7 *Medical Staff Bylaws*

and related policies, procedures, and standards of the Compliance Program. Saudi authorities regulating AGH include:

TABLE OF REGULATORY AUTHORITIES

Ministry of Commerce	General Real Estate Authority
Ministry of Communications and Information Technology	Local Content and Government Procurement Authority
Ministry of Health	National Cybersecurity Authority
Ministry of Human Resources and Social Development	Saudi Data and Artificial Intelligence Authority
Ministry of the Interior	Saudi Food and Drug Authority
Ministry of Labor	Transport General Authority
Ministry of Municipal, Rural Affairs, and Housing	Zakat, Tax, and Customs Authority
Saudi Authority for Intellectual Property	Human Rights Commission
Saudi Food and Drug Administration	Saudi Commission for Health Specialties
Capital Market Authority	Saudi Organization for Chartered and Professional Accountants
Central Real Estate Authority	Saudi Standards, Metrology, and Quality Organization
Digital Government Authority	Saudi Bar Association
General Authority of Civil Aviation	
General Authority for Competition	

2.0 PURPOSE OF THE COMPLIANCE PROGRAM.

2.1 *Regulatory Requirements.* The *Corporate Governance Regulations* of the Capital Markets Authority require that the Board of Directors shall establish a policy for professional conduct and ethical values for Almoosa Health, which shall include:

2.1.1 ensuring that each Member of the Board, Senior Executive, and employee performs his/her duties of loyalty and care to the Company, protects the Company's interests, contributes to its development, and increases its value, and shall not ever prioritize his/her own interests over the interests of the Company; and

2.1.2 ensuring that a Board member shall represent all shareholders of the Company and take actions to achieve the best interests of the Company and its shareholders, while protecting the rights of the other Stakeholders rather than the interests of those that elected him/her; and

2.1.3 entrenching among the Board members and Senior Executives the principle of compliance with all relevant laws, regulations, rules, and instructions; and

2.1.4 preventing the Board members or the Executive Management from abusing their positions to of achieving personal or third-party benefits; and

2.1.5 ensuring that the Company's assets and resources are only used to achieve the Company's purposes and objectives, not any personal; and

2.1.6 establishing accurate, well-formed, and clear rules regulating how and when authorized persons may access the Company's internal information, in a way that prevents Board Members, Senior Executives, and others from personally using or disclosing such information to anyone, except within the limits of or as permitted by law.

2.2 The Almoosa Health Compliance Program (the "Compliance Program") establishes that AH:

2.2.1 AH's Board Members, Senior Executives, and employees conform to policies that require that each performs his/her duties of loyalty and care to the Company, protects the Company's interests, contributes to its development, and increases its value, and shall not ever prioritize his/her own interests over the interests of the Company. These include this *Compliance Manual* and:

2.2.1.1 *IP-QI-014 Ethical Framework Policy;*

2.2.1.2 *IP-HR-026 Code of Conduct Policy;*

2.2.1.3 *IP-COO-03 Fraud, Abuse, and Waste Policy;*

2.2.1.4 *Conflicts of Interest and Related-Party Transaction Policy;*

2.2.1.5 *Board of Directors Manual;*

2.2.1.6 *Stakeholders Relationship Manual;* and

2.2.1.7 *Medical Staff Bylaws*

- 2.3 AH materially complies with applicable national, provincial, and local laws and regulations;
- 2.4 AH satisfies the conditions of AH's contracts;
- 2.5 AH recognizes and addresses conflicts of interest;
- 2.6 AH ensures that Related Party-Transaction are at "arm's length;"
- 2.7 AH detects and deters misconduct;
- 2.8 AH promotes self-auditing and self-evaluation, and provides for voluntary disclosure of violations of laws and regulations; and
- 2.9 AH establishes, monitors, and enforces high professional and ethical standards.

3.0 SCOPE OF COMPLIANCE PROGRAM. The Compliance Program applies to medical, business and legal activities performed by AH employees, medical staff, residents, interns, agents, and contractors. AH employees shall:

- 3.1 comply with the *Mission Statement* guided by the *Vision, Strategic Priorities, and Core Values*;
- 3.2 comply with policies and procedures related to compliance and ethical behavior, including:
 - 3.2.1 *IP-QI-014 Ethical Framework Policy*;
 - 3.2.2 *IP-HR-026 Code of Conduct Policy*;
 - 3.2.3 *IP-COO-03 Fraud, Abuse, and Waste Policy*;
 - 3.2.4 *Conflicts of Interest and Related-Party Transaction Policy*;
 - 3.2.5 *Board of Directors Manual*;
 - 3.2.6 *Stakeholders Relationship Manual*; and
 - 3.2.7 *Medical Staff Bylaws*
- 3.3 perform their jobs in compliance with laws and regulations;
- 3.4 report known or suspected compliance issues to the Legal and Compliance Director (LCD) and participate in investigations to the point of resolution of an alleged violation; and
- 3.5 strive to prevent compliance errors and provide suggestions to reduce the likelihood of compliance errors.

4.0 COMPLIANCE PROGRAM ELEMENTS. The AH Board of Directors has directed the development and implementation of an effective Compliance Program, including:

- 4.1 *Legal and Compliance Director* (Sections 5 and 7) – overseeing, educating on, and reporting as required by the Compliance Program, and coordinating on compliance matters with the Group Quality Improvement and Accreditation Director (overseeing accreditation and risk management) and the Internal Audit Director;

4.2 *Education and Training Program Development and Implementation* (Section 6) – providing compliance education to employees and focused technical training to those functions that naturally expose AH to compliance risk;

4.3 *Investigation and Remediation* (Sections 8 and 10) – investigating and remediating systemic problems and developing corrective action plans;

4.4 *Monitoring* (Section 9) – performing audits and risk assessments to identify problems and conduct ongoing compliance monitoring;

4.5 *Sanction or Disciplinary Action Enforcement* (Section 11) – enforcing appropriate sanctions or disciplinary action against employees, physicians, on-site agents, or contractors who violate compliance policies or laws or regulations;

4.6. *Ethical Conduct* (Section 12): developing and enforcing the *IP-QI-014 Ethical Framework Policy*, and other manuals, policies, and procedures that underscore AH’s commitment to compliance and ethical standards, including *IP-HR-026 Code of Conduct Policy*, *Conflicts of Interests and Related-Party Transaction Policy*; *Board of Directors Manual*, *Stakeholders Relationship Manual*, and *Medical and Staff Bylaws*; and

4.7 *Compliance Register, Annual Regulatory Compliance Audit, and Accreditation Support* (Section 13) – Establishing a framework for the LCD’s oversight of regulatory compliance by AH and its directors, officers, and employees (AHG Caregivers) by (i) maintaining a Compliance Register, (ii) conducting an Annual Regulatory Compliance Audit, and (iii) providing support to AH on compliance issues arising from its accreditation activities.

This Program does not state all of the compliance practices of AH. Functional areas that have more involvement in compliance with applicable laws, regulations and AH policies and practices (*e.g.*, laboratory, nuclear medicine, FMS, and professional billing, etc.) may develop specific, pertinent compliance plans and policies.

5.0 LEGAL AND COMPLIANCE DIRECTOR

Almoosa Health’s Legal and Compliance Director (LCD) oversees regulatory compliance. The LCD reports to AH’s General Counsel (GC), Group Chief Executive Officer (GCEO), and the Audit and Risk Committee (ARC) of the Board of Directors. The LCD’s primary responsibilities include:

5.1. overseeing and monitoring the implementation of the Compliance Program and the *Compliance Unit Operational Plan* as part of the *Legal Department Operational Plan*. The *Compliance Unit Operational Plan* includes:

1.1 identifying areas which require compliance review and monitoring (see *Schedule A Group Regulated Functions*);

1.2 providing legal and regulatory compliance education and training;

1.3 reviewing of departmental compliance policies, plans, and compliance; and

1.4 monitoring areas under corrective action based on compliance assessments;

5.2. reporting to the GC, GCEO, and ARC on the progress of Compliance Program implementation and improvement.

5.3 liaising with the Group Quality Improvement and Accreditations Director on compliance issues related to quality assurance, quality improvement, risk management, and accreditation, and with the Internal Audit Director on issues relating to legal and regulatory compliance.

5.4. advising AH Caregivers to reduce AH's vulnerability to fraud, waste, and abuse in compliance with its *IP-COO-03 Fraud, Abuse, and Waste Policy*;

5.5. recommending to the GC and GCEO resources to enable review and monitoring activities;

5.6. periodically revising the Compliance Program to fit the AH's needs and changes in law and regulation;

5.7. developing, coordinating, and participating in an educational and training program that focuses on the Compliance Program so that employees and Senior Executives are knowledgeable of legal and regulatory standards;

5.8. ensuring that independent contractors and agents who furnish services to AH are aware of the requirements of the Compliance Program;

5.9 assisting AH Audit Department management by coordinating internal compliance review and monitoring activities, including periodic reviews of departments that may become involved in compliance issues;

5.10 independently investigating and acting on compliance matters, reports of problems or suspected violations, and any corrective action with affected departments, employees, providers, agents and, if appropriate, independent contractors.

5.11 establishing systems to encourage AH Caregivers to report suspected improprieties without fear of retribution, and implementing processes to investigate, resolve and document all issues reported (Compliance Reports);

5.12 monitoring activities related to the Compliance Program and *Compliance Unit Operational Plan* and reporting progress and relevant information to the GCEO, GC, ARC, and Board of Directors;

5.13 responding to external agency requests regarding compliance;

5.14 working with leaders of regulated services to:

5.14.1 monitor changes in the health care environment, including regulatory changes, and identify the effect of such changes on Clinical, Compliance, Financial, Hazard, Operational, Strategic, and Reputational risk; and

5.14.1 recommend the revision of policies and procedures, as needed, so that such policies support *IP-HR-026 Code of Conduct* and *IP-QI-014 Ethical Framework Policy*; and

5.15 provide summary reports of the types and resolution of Compliance Reports, identifying trends or patterns.

5.16 The LCD has the authority to review all documents and other information that are relevant to compliance oversight.

6.0 EDUCATION AND TRAINING. The LCD shall develop and participate in education and training on compliance so that:

6.1 All employees are introduced to and trained in the Compliance Program and related policies and procedures. Such training will mandate compliance with law and regulations and will advise employees that failure to comply will be documented on the employees' performance evaluation and may result in disciplinary action.

6.2 During Employee Orientation, new employees are introduced ways to access the LCD and make Compliance Reports.

6.3 Attendance at all training programs will be monitored and documented.

7.0 AH COMPLIANCE COMMUNICATION

7.1. *Direct Access to the Compliance Officer.* Communication between the LCD and AH Caregivers is critical to the success of the Program. AH should report incidents of potential fraud or to seek clarification regarding legal or ethical concerns directly from the LCD at:

Abdulla Al Hubail, Legal and Compliance Director, Ext. 4642.

7.2. *No Retaliation.* Employees who, in good faith, report possible compliance violations will not be subjected to retaliation or harassment. Retribution related to Compliance Reports is prohibited and anyone engaging in such activity will be subject to disciplinary action. Concerns about possible retaliation or harassment should be reported to the LCD. All such communications are confidential but there may be instances where the reporting individual's identity becomes known or is revealed to concerned governmental authorities. When appropriate, the LCD will seek advice directly from the General Counsel or others to assist in the investigation of crime, fraud, and abuse reports concerning AH Caregivers.

7.3. *Record Retention.* AH strives to comply with legal, regulatory, and accreditation requirements for maintaining and retaining records and documents that confirm the effectiveness of AH's Compliance Program. Such documentation includes a Compliance register, Compliance Report Log, educational presentation logs, handouts and attendance sheets, and documentation of auditing and monitoring.

8.0 INVESTIGATIONS. The LCD has the authority to investigate all potential compliance issues, and shall report the results to the GC, GCEO, and the ARC. The LCD will:

8.1 promptly investigate a potential compliance issue to determine if a violation has occurred. The LCD will either personally conduct the investigation or refer the issue to a more appropriate authority, such as internal or outside legal counsel, auditors, or healthcare experts. The LCD may request assistance from the person or persons who filed a complaint, other personnel, or external sources;

8.2 request legal counsel to participate in the investigation and provide legal advice. In any investigation involving legal counsel, the fact gathering shall be conducted under counsel's direction and control. All AH Caregivers are obligated to cooperate with counsel.

8.3 prepare a report of each investigation including documentation of the issue, a description of the investigative process, copies of interview notes and key documents, a log of the witnesses interviewed and documents reviewed, the results of the investigation, any disciplinary action, and any corrective action. Reports of each investigation and corrective action will be presented to the GCEO, GC, and ARC at least quarterly.

9.0 MONITORING. The LCD works with Senior Executives and Leadership to track the effectiveness of the Compliance Program. The *Compliance Unit Operational Plan* will include an annual identification of areas which require monitoring. The LCD will share annually with the GCEO, GC, and ARC progress reports of the ongoing monitoring activities and noncompliance. Monitoring techniques that will be used by the LCD include:

9.1 maintenance of a Compliance Register;

9.2 compliance audits focused on AH functions that have exposure to government enforcement actions;

9.3 benchmarking identifying the need for further assessment, study, or investigation;

9.4 periodic reviews of communication of AH's compliance standards, Compliance Reports, and compliance training; and

9.5 subsequent reviews to establish that corrective actions have been implemented.

10 CORRECTIVE ACTION PLANS. When a compliance audit results in remedial action, the department or administrative personnel responsible for the activity shall work with the LCD to develop a corrective action plan specifying the tasks to be completed, completion dates, and responsible parties.

10.1 In developing such a plan, the responsible personnel may obtain advice and guidance from the LCD, legal counsel, and other personnel. Each corrective action plan must be approved by the LCD before implementation. The LCD shall report to the GCEO, GC, and ARC (i) all compliance issues for which corrective actions have not been implemented; (ii) corrective action plans that are inadequate; and (iii) corrective action plans that are not implemented according to their terms.

10.2 A corrective action plan should address a specific issue to limit similar problems in other functions. Corrective action plans may specify how to address compliance issues, relevant training, restrictions on particular employees, or that the matter be disclosed externally. Sanctions or discipline may also be recommended. Corrective action plans should identify individuals who engage in non-compliant practices and prevent such individuals from exercising discretion.

11 SANCTIONS. All AH Caregivers shall comply with the Compliance Program, *IP-QI-014 Ethical Framework Policy*, *IP-HR-026 Code of Conduct Policy* and related policies and procedures. Management may initiate corrective action, and must notify Human Resources under the disciplinary policies and

procedures of AH. Enforcement will be administered by the parties identified by the LCD in consultation with the immediate supervisor and, if appropriate, Human Resources. Disciplinary actions will be determined case-by-case, and action will be equitable and consistent, considering the underlying circumstances and conduct. Physicians who violate the Program will be disciplined according to the peer review procedures established in the *Medical Staff Bylaws*.

12 IP-QI-014 ETHICAL FRAMEWORK POLICY.

12.1 General Policy. AH is committed to high standards of business and personal ethics for itself and all persons employed by working for AH. Medical staff and all Caregivers merit and enjoy the respect of patients, the public, the business community, and regulatory authorities. AH caregivers shall acquaint themselves with the legal and policy standards and restrictions applicable to their duties and responsibilities, and to conduct themselves accordingly. AH Caregivers are expected to observe high standards of business and personal ethics.

12.2 Employee and Medical Staff Conduct. It is the policy of AH that all the business be conducted according to the highest legal, ethical, and professional standards in full compliance with all applicable laws, regulations, and accreditation standards. All caregivers must comply with all applicable laws, regulations, and accreditation standards, and deal fairly, honestly, and professionally with each other, patients and their families, regulatory authorities, payors, suppliers, and the community. AH Caregivers must avoid any action, relationship, or situation which could jeopardize or impair the confidence or respect in which AH is held by its patients and the general public. For more information, see *IP-HR-026 Code of Conduct Policy*.

12.3 Conflicts of Interest. AH expects that all Caregivers exercise integrity in all transactions and their duties at AH. AH requires full disclosure by its employees of potential conflicts of interest. If in doubt, AH Caregivers should make full disclosure to their immediate supervisor and the LCD, so as to permit an impartial and objective determination. Disclosure relates to the Caregiver's activities and those of the Caregiver's immediate family. For more information, see *Conflicts of Interest and Related-Party Transactions Policy*.

12.4 Continuing Education and Training. Vendors and suppliers of goods and services to AH may offer education or training programs without cost. Personnel may attend such training programs, but may not accept payment from the vendor or supplier for travel and lodging.

12.5 Kickbacks and Rebates. Purchase or sales of goods and services must not lead to personnel or their families' receiving kickbacks or rebates. Kickbacks and rebates not limited to direct cash payments or credits. If a Caregiver or immediate family stands to gain personally, directly or indirectly, through a transaction, it is prohibited. See *IP-HR-026 Code of Conduct Policy*.

12.6 Confidential Information. Employees have access to confidential information concerning AHG, its patients, and other employees. Safeguarding confidential information is essential. Caution and discretion must be exercised in the use of such information, which should be shared only with those who have a clear and legitimate need and right to know. No employee shall disclose confidential information of any type, to anyone, except persons who need to know in the performance of their job. Information regarding a patient or an employee may not be released to third parties without the consent of the person involved. Any requests for

information arising through a legal process must first be referred to legal counsel before the release of information. For more information, see *IP-HR-026 Code of Conduct Policy*, *IP-IT-001 Security Confidentiality and Integrity of Information Policy*, *IP-MI-001 Confidentiality of Patient Information and Medical Records Policy*, *IP-PX-005 Patient and Family Rights*.

12.7 Patient Service and Concerns. AH Caregivers provide high quality services to all our existing and prospective patients. All appropriate patient requests should be honored. All patient complaints require a response, either verbally or in writing, by the Patient Experience Director.

12.8 Documenting Services and Coding. It is the policy of AH to diligently, accurately and timely record medical services for billing purposes. AH will prepare accurate bills for services using proper billing codes utilizing the information documented in each patient's medical record. Additionally, it is a violation of the *IP-QI-014 Ethical Framework Policy* to:

12.11.1 Deliberately file or submit a false, fictitious, or erroneous claim to any payor;

12.11.2 File a claim with reckless disregard for the falsity of the information;

12.11.3 Reassign a code assigned by medical record coders.

12.9 Patient Rights. AH is committed to promoting consideration of patient values and preferences, and protecting the rights of all patients. AH does not discriminate on the basis of race, age, religion, national origin, sex, sexual preferences, ability, or source of payment.

12.10 Patient Care. Providing quality patient care is the primary objective of AH. AH will ensure that the professionals who are rendering medical care and treatment to its patients are properly credentialed and licensed.

12.11 Integrity of Records and Compliance with Accounting Procedures. Accuracy and reliability in the preparation of all business records is mandated by law and critical to decision-making and the proper discharge of financial, legal and reporting obligations. All patient bills must reflect the services provided, and medical records shall properly and accurately record those services. All business records, expense accounts, vouchers, payroll and service records and other reports are to be prepared with care and honesty. False or misleading entries are not permitted in the books and records of AH or any affiliated company. All corporate funds or assets are to be recorded according to applicable corporate procedures. Compliance with accounting procedures and internal control procedures is required at all times. Any employee should advise the responsible person in their department or the LCD of any shortcomings they observe in such procedures. Such reporting also may be accomplished by use of the confidential AH reporting mechanism as set forth in the *IP-QI-014 Ethical Framework Policy*. Reports may be made anonymously.

12.12 Marketing. AH conducts its marketing activities in an honest, trustworthy and ethical manner. When providing information about its services to the public, AH to communicate clearly and accurately. AH takes necessary measures to ensure that its marketing activities conform to the requirements of applicable law and regulation.

12.13 Related-Party Transactions. AH establish guidelines for transactions with its Shareholders, Directors, Senior Executives, employees, and their relatives. Such transactions must be considered so as to benefit AHG, including:

- 12.13.1 the commercial benefits of the transaction;
- 12.13.2 arm's length of the transaction as compared to terms that could be obtained in arm's length dealing with an unrelated third party;
- 12.13.4 disclosure effects on AH's financial statements;
- 12.13.5 regulatory compliance including approval mechanisms;
- 12.13.5. annual review of long-term and recurring agreements involving a related party;
- 12.13.6 conditioning agreements with related parties on:
 - 12.13.6.1 requiring the related party to resign from, or change position within, the counterparty to avoid a conflict of interest;
 - 12.13.6.2 requiring the related party not to be directly involved in negotiating the terms of the transaction or in the ongoing relationship between AH and the counterparty;
 - 12.13.6.3 voting in any decision relating to the transaction or counterparty;
 - 12.13.6.4 limiting the duration or magnitude of the transaction or relationship;
 - 12.13.6.5 requiring that information about the transaction is documented, and that reports reflecting the nature, number, and value of related-party transactions are regularly delivered to the GCEO, GC, ARC, and Board; and
 - 12.13.6.6 reserving the right to terminate related-party transactions and contracts.

For more information, see the *Conflicts of Interest and Related-Party Transactions Policy*.

12.14 *Administration of IP-QI-014 Ethical Framework Policy*. The *IP-QI-014 Ethical Framework Policy* will be administered by formal and informal means. Certain aspects of the policy will be administered and enforced through the Compliance Program and other policies. Employees should seek guidance regarding the application or interpretation of the *IP-QI-014 Ethical Framework Policy* and cooperate in any investigation. Questions of interpretation regarding the *IP-QI-014 Ethical Framework Policy* shall be directed to the employee's supervisor or the LCD. If any employee believes the *IP-QI-014 Ethical Framework Policy* or the Compliance Plan may have been violated, the employee shall timely report the potential violation to the LCD. Violations of the *IP-QI-014 Ethical Framework Policy* and the Compliance Plan may be disciplined up to and including dismissal.

12.15 *Reporting Mechanisms*. Effective compliance depends on employees reporting questionable behavior without fear of retaliation. Reports should be made to the LCD, who reports to the GCEO, GC, and ARC. Some examples of behavior that should be reported include:

- 12.15.1 A serious breach of patient or employee confidentiality by a co-worker;
- 12.15.2 Accepting bribes or kickbacks from a vendor; and

12.15.3 Unethical or illegal activities by any co-worker.

Employees should also bring such issues to their immediate supervisor. The supervisor should then evaluate the situation and address it. If an employee believes the supervisor has not properly resolved (or if the problem involves the supervisor), the employee must contact the LCD to make a Compliance Report. When making a report, employees should provide as much information as possible to enable the LCD to research the issue.

13 COMPLIANCE REGISTER, ANNUAL REGULATORY COMPLIANCE AUDIT, AND ACCREDITATION SUPPORT.

13.1 *Compliance Register.* The LCD shall maintain a Compliance Register documenting each instance of non-compliance with a law or regulation in AH. This register will include (i) the date, (ii) the function that is not in compliance, (iii) the person responsible for compliance within that function, (iv) the applicable law or regulation, (v) a description of the situation or activity that is not in compliance, (vi) and the date of correction.

13.2 *Annual Regulatory Compliance Audit.* The LCD shall conduct an annual audit of all functions of AH that are regulated by Saudi law or regulations, as exhibited on *Schedule A, AH Regulated Functions*. The audit will assess whether (i) the staff responsible for the audited function are aware of and understand the applicable laws and regulations and (ii) the function complies with such laws and regulations. Each regulated unit shall be audited annually, and units may be audited in a convenient sequence over the course of the year. The results of the annual audit shall be reported to the GCEO, GC, and ARC with a summary of corrective actions or recommendations for further corrective action.

13.3 *Accreditation Support.* In addition, the LCD shall support the Group Quality Improvement and Accreditations Director in connection with accreditation standards related to compliance.

Schedule A

ALMOOSA HEALTH GROUP					
GROUP REGULATED FUNCTIONS					
SERVICE	DEPARTMENT	REGULATED FUNCTION	REGULATOR(S)	APPLICABLE LAW OR REGULATIONS	REVIEW, INSPECTION, OR RENEWAL PERIOD
SHAREHOLDERS	N/A	General Assembly	Ministry of Commerce	Companies Law	
				Implementing Regulations of the Companies Law	
			Capital Markets Authority	Capital Markets Law	
				Implementing Regulations of the Companies Law for Listed Joint Stock Companies	
				Rules on the Offering of Securities and Continuing Obligations	
			Saudi Exchange (Tadawul)	Listing Rules	
				Listing Procedures	
BOARD OF GOVERNORS	N/A	Operation of Board of Directors	Capital Markets Authority	Corporate Governance Regulations	

		Operation of Committees	Capital Markets Authority	Corporate Governance Regulations	
GROUP CHIEF EXECUTIVE OFFICER	N/A	Real Estate	General Real Estate Authority		
		Internal Audit	Saudi Institute of Internal Auditors		
		Sporting Events and Programs	Ministry of Sports		
		Chamber of Commerce	Council of Saudi Chambers		
		Hospital License	Ministry of Health	Health Law	
				Implementing Regulations of the Health Law	
		Corporate entity	Ministry of Commerce	Companies Law	
				Implementing Regulations of the Companies Law	
CHIEF OF STAFF	Medicine	Medical Licenses	Saudi Commission for Health Specialties	Law of Practicing Healthcare Professionals	
	Pharmacy	Inpatient and Outpatient pharmacy	Saudi Food and Drug Authority	Procedures and Controls for Narcotic Drugs and Psychotropic Substances	
				Pricing Rules for Pharmaceutical Products	
	Radiology		Saudi Board of Radiology		

		Imaging Services	Technology and Medical Imaging		
			Saudi Food and Drug Authority	SFDA Requirements for Radiological Health	
	Physical Therapy	Physical Therapy Services	Saudi Commission for Health Specialties	Regulations of Complementary and Alternative Medicine	
	Laboratory	Medical Laboratory Services	General Directorate of Laboratories	Quality Manual	
				Guideline for Licensing Private Laboratories	
	Nutrition	Nutrition Services	Saudi Commission for Health Specialties	Regulations of Complementary and Alternative Medicine	
	Organ Transplant	Organ Transplantation Services	Saudi Council on Organ Transplantation		
	IVF	Infertility Treatment Services	Ministry of Health	Implementing Regulations of the Law of Fertilization, Utero-Fetal and Infertility Treatment Units	
GROUP CHIEF OPERATING OFFICER	Human Resources	Credentialing	Saudi Center for Health Specialties	General Bylaws of Classification and Registration	

		Privileging	Saudi Center for Health Specialties	Executive Rules of the General Regulations for Professional Classification and Registration	
		Employee Experience	Ministry of Labor		
			Human Rights Commission		
			Ministry of Human Resources and Social Development		
			Ministry of the Haj and Umrah		
		GOSI	General Organization for Social Insurance		
	Transportation	Corporate transportation	Transport General Authority		
	Housing	Employee housing	Ministry of Municipal, Rural Affairs, and Housing		
	Security		Ministry of the Interior	Law of Private Security Services	
	Environmental Services	Housekeeping	Ministry of Human Resources and Social Development		
		Medical waste		Uniform Law for Medical	

			Ministry of Health	Waste Management	
				Implementing Regulations for Uniform Law for Waste Management	
	Food and Beverage Services		Saudi Food and Drug Administration	Food Law	
				Implementing Regulations of Food Law	
	Supply Chain		National Unified Procurement Company		
	Air Ambulance		General Authority of Civil Aviation		
GROUP FMS DIRECTOR	Safety		Ministry of the Interior		
	Maintenance		Ministry of Municipal, Rural Affairs, and Housing		
	Biomedical Engineers		Saudi standards, Metrology, and Quality Organization		
GROUP CHIEF NURSING OFFICER	Nursing		Ministry of Health		
GROUP QUALITY IMPROVEMENT AND ACCREDITATIONS DIRECTOR	Quality Assurance		Saudi standards, Metrology, and Quality Organization		

GROUP PROJECT MANAGEMENT DIRECTOR	Project Management	New Construction	Al Ahsa Municipality		
			Eastern Region Municipality		
			Saudi Building Code National Committee	Saudi Building Code - General and related Codes	
	Architect	Design	Saudi Architecture and Design Commission		
GROUP MARKETING DIRECTOR	Intellectual Property	Trademarks, copyright	Saudi Authority for Intellectual Property		
CHIEF FINANCIAL OFFICER	Zakat and Tax		Zakat, Tax, and Customs Authority		
	Insurance		Council of Health Insurance		
	MOH		Local Content and Government Procurement Authority		
CHIEF INFORMATION OFFICER			Ministry of Communications and Information Technology		
			Digital Government Authority		
			National Cybersecurity Authority		
			Saudi Data and Artificial		

			Intelligence Authority		
			Saudi Company for Exchanging Digital Information		
ALMOOSA SPECIALIST HOSPITAL CEO	Academic Affairs		Ministry of Education		
	Infection Control		General Directorate for Infection Prevention and Control in Healthcare Facilities		
INTERNAL AUDIT DIRECTOR			Saudi Organization for Chartered and Professional Accountants		
GENERAL COUNSEL	Attorneys		Saudi Bar Association		
	Compliance		Public Prosecution		

