**Audit, Risk, And Commitment Committee**

Formed by decision of the ordinary General Assembly of the company, by shareholders or others, based on the nomination of the Board of Directors. The committee shall include at least one independent member and not including any member of the Executive Team Board or the Chairman of the Board of Directors, the number of members of the Committee shall not be less than three or more than five.

**Functions And Responsibilities Of The Committee**

Financial Reports - Internal Audit - Auditor Commitment - Guarantee Risk Management Information - Technology Control

 **Financial Reports**

- Examination of the company's initial and annual financial statements before they are submitted to the Board of Directors and their opinion and recommendation; to ensure their integrity, fairness, and transparency.

- Technical opinion as to whether the report of the Board of Directors and the financial statements of the company are fair, balanced, and understandable and include information that allows shareholders to assess the financial position, performance, business model and strategy of the company.

- Examine any important or unusual issues in the financial reports.

- Carefully examine any issues raised by the financial director of the company or by the Compliance officer in the company or auditor.

- Verification of accounting estimates on substantive matters contained in the financial reports.

- Study, give opinion and recommendation to the Board of Directors on accounting policies.

 **Internal Audit**

- Study and audit the company's internal control and risk management systems and recommend them to the Board of Directors.

- Examination of internal audit reports and follow-up on the implementation of corrective actions for the notes contained therein.

- Oversight and supervision of the performance and activities of the internal auditor and management of the internal auditor of the company, if any, to verify the availability and effectiveness of the necessary resources in the performance of the work and functions assigned to it. If the company does not have an internal auditor, the committee should recommend to the Board the need to appoint one.

- Recommend to the Governing Board the appointment of the Director of the Internal Audit Unit or Department or Internal Auditor and propose his reward and discharge.

- Ensure the independence of internal audit and enable it to perform its work effectively.

- Examine the internal audit plan and the estimated budget for its implementation and recommend its approval to the Governing Board.

 **Auditor**

- Recommendation to the Governing Board that auditors be nominated, dismissed, charged, and evaluated, once their independence has been verified, the scope of their work has been audited and the terms of engagement are in place.

- Verify the independence, objectivity and fairness of the auditor and the effectiveness of the audit work, considering the relevant rules, and standards.

- Reviewing the company’s auditor’s plan and his works, verifying that no technical or administrative works were submitted outside the scope of the audit work, and expressing its views in this regard.

- Answering the company's auditor's inquiries.

- Examination of the auditor's report and observations on the financial statements and follow-up.

- Allow the auditor to attend the shareholders’ general assembly meetings and read his report to the shareholders, explaining any obstacles or interferences from the executive management or the board of directors while performing his work.

 **Commitment Guarantee**

- Audit of the results of the oversight reports and verification of the necessary action by the company.

- Verification of the company's compliance with relevant regulations, policies, and instructions.

- Review of the proposed contracts and dealings of the company with related parties, and submission of its views thereon to the Governing Board.

- Submit to the Governing Board such matters as it deems necessary for action and make recommendations for action.

- To ensure that the auditor is registered with the Capital Market Authority in accordance with the registration rules of the auditors of the enterprises to be placed under the supervision of the commission.

 **Risk Management**

- Recommend to the Board of Directors a comprehensive risk management strategy and policies commensurate with the nature and scale of the company's activities, and verify, review, and update their implementation based on internal and external variables of the company.

- Recommend to the Board of Directors that it establish and maintain an acceptable level of risk to the company and ensure that the company does not exceed it.

- Recommend to the Board of Directors that it verify the viability of the company's continuity and successful continuation of its activity, identifying the risks to its continuation over the next 12 months.

- Supervision of the company's risk management system and evaluation of the effectiveness of systems and mechanisms for identifying, measuring, and monitoring risks to the company; In order to determine its shortcomings.

- Periodically reassess and expose the company to risk.

- Preparation and submission to the Board of Directors of detailed reports on exposure and proposed steps to manage such risks.

- Make recommendations to the Board on risk management issues.

- Ensuring adequate resources and systems for risk management.

 Information Technology Control

- The effectiveness of the controls and control systems of the corporate information system.

- Any relevant findings and recommendations by the Chartered Accountant and the Internal Audit Department with management responses, including the agreed timetable for the implementation of recommendations on controls and control tools, including the reduction of risks related to those key controls.

- The effectiveness and efficiency of the company's management information systems and other information technology systems.

- The Committee, the Internal Audit Department, and the Chartered Accountant must coordinate audit efforts to ensure full coverage of the control system and key information technology risk areas.

**نتائج** **البحث**:

• استقامة معتدلة لنطاق الفقرات الذي تم فحصه

* كما يشمل ..... تشنج خفيف في عضلات الظهر، كذلك يُلاحظ بروز القرص الخلفي الجانبي الأيمن بشكل كبير بينL.V.5-S.V.1، مما يؤدي إلى القضاء على الدهون فوق الجافية الأمامية وكذلك تجويف الدهون الجانبي الأيمن ، مع ضعف قوي لجذر العصب S.I على الجانب الأيمن.