

**Professional Consultants**

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**" INDEPENDENT AUDITOR'S REPORT "**

To The **SHAREHOLDERS OF Alwasail Industrial Company**  
 (A Saudi Joint Stock Company)

**Opinion:**

We have audited the financial statements of the Alwasail Industrial Company ("the Company") which comprise the statement of financial position as at December 31, 2025, and the statement of profit or loss and other comprehensive income, statement of changes in Shareholders equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards "IFRSs" that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by Saudi Organization for chartered and professional Accountants "SOCPA".

**Basis for Opinion:**

We conducted our audit in accordance with International Standards on Auditing "ISAs" endorsed in the Kingdom of Saudi Arabia. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Saudi Arabia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters. For each key audit matter, a description of how our audit addressed the matter is set out below:

Key audit matters	Procedures performed to ward key audit matters
<p><b>Revenue recognition:</b></p> <p>During the year ended 31 December 2025, Company's revenue amounted to SAR 461.2 million (December 31,2024: SAR 460.1 million).</p> <ul style="list-style-type: none"> <li>▪ The company continues to be under pressure to meet goals and expectations which may lead to misstatements in revenue.</li> <li>▪ Please refer to Note No 3/19 for revenue accounting policy and Note No. (19) for the relevant disclosure on the accompanying financial statement.</li> </ul>	<p>We have performed the following procedures regarding revenue recognition:</p> <ul style="list-style-type: none"> <li>▪ Evaluating the appropriateness of the Company's accounting policies for revenue recognition, considering the requirements of International Financial Reporting Standard 15, "Revenue from Contracts with Customers".</li> <li>▪ Evaluating the design and implementation of the Company's internal controls, including anti-fraud controls over revenue recognition in accordance with Company policy.</li> <li>▪ Testing sales transactions on a sample basis and performed cut-off tests on revenue recognized at the beginning or end of the year to assess whether revenue was recognized in the correct period.</li> <li>▪ Testing revenue transactions on a sample basis and verifying supporting documentation to ensure the accuracy and validity of revenue recognition.</li> </ul>

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### **" INDEPENDENT AUDITOR'S REPORT (CONTINUED)"**

#### **Other information included in the company annual report for the year ended 31 December 2025:**

Other information comprises the information included in the company annual report for the year ended 31 December 2025, other than the financial statements and the auditor's report thereon. The Company's Management is responsible for the other information mentioned in its annual report.

Our opinion on the financial statements does not cover other information and we do not and will not express any form of assurance conclusion thereon. In our audit of the financial statements, it is our responsibility to read the other information described above. In doing so, we consider whether the other information is not materially consistent with the financial statements or knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs) that are endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements issued by SOCPA, and the applicable requirements of the regulations for companies and the Company's By-laws, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the company ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, the Board of Directors, are responsible for overseeing the company financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with international standards an auditing ("ISAs") that are endorsed in the Kingdom of Saudi Arabia will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with "ISAs" that are endorsed in the Kingdom of Saudi Arabia, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional commissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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### " INDEPENDENT AUDITOR'S REPORT (CONTINUED)"

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits such communication.

### Professional Consultants Company



Abdullah S. Al Msned  
License No. (456)

Riyadh, on:  
Shawwal 7, 1447 H.  
March 26, 2026 G.



Audit Committee Report  
Alwasail Industrial Company  
For the year ended December 31, 2025

## Audit Committee Report

The Audit Committee of Alwasail Industrial Co. is pleased to present to the company's esteemed shareholders its report for the fiscal year ending December 31, 2025. This report includes the committee's opinion on the adequacy of the company's internal controls and the work the committee undertook within its purview, in accordance with relevant regulatory requirements.

The Audit Committee is responsible for overseeing the company's operations. To this end, it has the right to access the company's records and documents, and to request any clarification or statement from members of the Board of Directors or the executive management. The committee performs its assigned duties, including supervising the company's internal audit department and reviewing its reports, studying the results of the internal control system evaluation, reviewing the annual financial statements and accounting policies, and making appropriate recommendations. The committee also establishes mechanisms that enable company employees to submit their observations regarding any violations of the company's internal regulations. The committee then submits its recommendations to the Board of Directors.

The following are the names of the Audit Committee members and the committee's meeting attendance records.

No.	Member Name	Position	Meetings during 2025						Attendance
			Meeting 1	Meeting 2	Meeting 3	Meeting 4	Meeting 5	Meeting 6	
1	Ibrahim bin Saeed Al Mubarak	Chairman Independent	✓	✓	✓	✓	✓	✓	6
2	Abdulrahman Al-Mushayqih	Member Independent	✓	✓	✓	✓	✓	✓	6
3	Suleiman bin Saleh Al-Dakhil	Member Independent	✓	✓	✓	✓	✓	✓	6

### First: Committee Activities and Key Achievements During 2025

The Audit Committee undertook several activities during 2025, most notably the following:

1. Discussing accounting policies and their suitability with senior management, the finance department, and auditors.
2. Reviewing and discussing correspondence and reports received from legislative and regulatory bodies related to the work of the Audit Committee.
3. Reviewing the internal audit plan, studying the internal audit management plan, and meeting with them to discuss the internal audit plan.
4. Overseeing internal audit activities within the company to ensure the availability of necessary resources and the effectiveness of internal audit performance.
5. Reviewing all records and documents necessary for the Committee's work and, when needed, seeking external expertise to assist in fulfilling its duties.
6. Reviewing the annual financial statements with management, the internal auditor, and the external auditor before making recommendations to the Board of Directors.
7. Discussing the management report issued by the auditor with senior management, the finance department, and auditors, and recommending corrective actions regarding its contents.
8. Discussing with senior management, the finance department, and the auditors the accounts, accounting estimates, and their adequacy, as well as discussing accounting policies and their suitability.
9. Reviewing the external auditors' proposals and recommending to the board of directors the appointment or reappointment of external auditors, and determining their fees, while ensuring that the external auditors possess the necessary impartiality, independence, and expertise.
10. Reviewing the external auditors' plan and work, verifying that they are not performing technical or administrative tasks outside the scope of the audit, providing feedback on this, responding to the external auditors' inquiries, reviewing their reports and observations on the financial statements, and following up on the actions taken in response.
11. Reviewing reports and correspondence from regulatory bodies, reporting on material matters, verifying the company's compliance with internal regulations, bylaws, and policies, and reviewing significant contracts and transactions with related parties.

12. Discussing the actions taken regarding the internal audit department's reports with the relevant departments and recommending corrective actions based on the information contained therein.

13. Study and investigate any issues raised by the internal auditor, the external auditor, or the financial manager, especially important or unusual issues included in the financial reports.

### **Second: The Audit Committee's Opinion on the Adequacy of the Company's Internal Control System**

Based on the information provided to the Audit Committee by the company's management, internal auditor, and external auditor, the Committee verified the adequacy of the internal control system in protecting the company's assets, assessing risks, and measuring performance efficiency.

The internal audit did not reveal any material weaknesses in the company's internal control system.

Furthermore, the Audit Committee did not find any material observations or deficiencies in the company's internal control procedures.

Chairman of the Audit Committee

Ibrahim bin Saeed Al Mubarak

2026/03/11  
1447/09/22

**Notification submitted by the Chairman and members of the Board of Directors**

To the esteemed members of the General Assembly of Industrial Means Company,

In accordance with the requirements of Article (71) of the Companies Law, which stipulates that members of the Board of Directors must disclose any personal interest they may have in the business and contracts concluded on behalf of the company, the Chairman and members of the Board of Directors wish to inform your esteemed assembly of the following:

Members of the Board of Directors of Alwasail Industrial Company	Company Name	Nature of the transaction	Transaction amount for the year ended December 31, 2025	Balance as of December 31, 2025
Dr. Abdulrahman Abdullah Al-Mushaiqih	<ul style="list-style-type: none"> <li>Construction Equipment Company Limited – Buraidah</li> </ul>	<ul style="list-style-type: none"> <li>Supply of plastic products and materials for the company</li> </ul>	160,962	198,555
Mr. Saleh Abdullah Al-Mushaiqih			13,322,260	-
Mr. Abdulqader Abdullah Al-Mushaiqih	<ul style="list-style-type: none"> <li>Thaqib Plastic Company Limited – Buraidah</li> </ul>	<ul style="list-style-type: none"> <li>Recycling of damaged plastic materials for the company</li> </ul>	179,690	-
Mr. Nasser Abdullah Al-Mushaiqih				
Mr. Abdulaziz Abdullah Al-Mushaiqih	<ul style="list-style-type: none"> <li>Al-Wasail Company Branch, Tuwaiq – Riyadh</li> </ul>	<ul style="list-style-type: none"> <li>Warehouse rental</li> </ul>		

We would like to inform you that the Board has taken the necessary regulatory measures and confirmed that there was no preferential treatment given to the aforementioned parties. Following a review, it was determined that the transaction was conducted in accordance with the company's approved policies and procedures, and that no shareholders suffered any harm as a result.

The company's auditors have been appointed to submit their report on this matter in accordance with regulatory requirements and the standards issued by the Saudi Organization for Certified Public Accountants.

Chairman of the Board



Dr. Abdulrahman Abdullah Al-Mushaiqih



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### **REPORT ON THE NOTIFICATION SUBMITTED BY THE CHAIRMAN OF THE BOARD**

**To the Shareholders of:  
Al-Wasail Industrial Company (A Saudi Joint Stock Company)  
Buraidah – Kingdom of Saudi Arabia**

We, as the auditors of Al-Wasail Industrial Company (the “Company”), have performed a limited assurance engagement in respect of the accompanying notification relating to related party transactions for the year ended 31 December 2025, prepared by the Chairman of the Board and submitted to the extra ordinary general assembly. The notification outlines the transactions and contracts in which a member of the Board of Directors has a direct or indirect interest, in accordance with the applicable standards referred to below, to comply with the requirements of Article 71 of the Companies Law (the “Notification”).

#### **Subject Matter**

The subject matter of our limited assurance engagement is the notification prepared by the Company’s management and approved by the Chairman of the Board, as attached to this report and provided to us.

#### **Criteria**

The applicable criteria are the requirements of Article (71) of the Companies Law issued by the Ministry of Commerce (2022 / 1444H), which stipulates that the Company shall disclose such interests for approval by the General Assembly. A member of the Board of Directors must notify the Board of any such interest and is not permitted to vote on the relevant resolutions. Furthermore, the Chairman of the Board shall inform the General Assembly of any transactions or contracts in which a Board member has a direct or indirect interest.

#### **Management’s Responsibility**

Management is responsible for preparing the notification in accordance with the criteria and ensuring its completeness. This responsibility also includes the design, implementation, and maintenance of internal controls relevant to the preparation of the notification that is free from material misstatement, whether due to fraud or error.

Each Board member is responsible for notifying the Board of any direct or indirect interest in business or contracts carried out for the account of the Company.

#### **Our Independence and Quality Control**

We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants as adopted in the Kingdom of Saudi Arabia, and we have fulfilled our other ethical responsibilities in accordance with that Code.

Our firm applies International Standard on Quality Control (ISQC 1) as adopted in the Kingdom of Saudi Arabia and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, independence, integrity, objectivity, professional competence, due care, professional behavior, and applicable legal and regulatory requirements.

#### **Our Responsibility**

Our responsibility is to express a limited assurance conclusion on the notification based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), as endorsed in the Kingdom of Saudi Arabia, “Assurance Engagements Other than Audits or Reviews of Historical Financial Information,” which requires us to plan and perform the engagement to obtain limited assurance about whether anything has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the requirements of Article (71) of the Companies Law in preparing the notification for the year ended 31 December 2025.

The procedures performed depend on our professional judgment and include assessing risks such as failures in systems and controls, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the Company’s compliance with Article (71) of the Companies Law in preparing the notification.

Our procedures included performing test-based examinations of supporting evidence relating to systems and controls over the preparation of the notification in accordance with Article (71).

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

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### **REPORT ON THE NOTIFICATION SUBMITTED BY THE CHAIRMAN OF THE BOARD – CONTINUED**

#### Summary of Work Performed

- We have planned and performed the following procedures to obtain limited assurance over the Company's compliance with Article (71) requirements:
- Discussed with management the process for identifying business activities and contracts entered into with the Company by any Board member.
- Obtained the attached notification including the list of transactions and contracts entered into with the Company by Board members, directly or indirectly, for the year ended 31 December 2025.
- Reviewed Board of Directors' meeting minutes evidencing that Board members disclosed their interests and abstained from voting on relevant resolutions.
- Examined confirmations obtained from the relevant Board members regarding the business and contracts executed during the year.
- Performed a reconciliation of the transactions and contracts disclosed in the notification with Note 11 of the audited financial statements for the year ended 31 December 2025.

#### Inherent Limitations

Our procedures relating to systems and controls over the preparation of the notification in accordance with Article (71) are subject to inherent limitations. Accordingly, errors or irregularities may not be detected. Furthermore, such procedures should not be relied upon as evidence of the effectiveness of systems and controls against fraud or collusion, particularly by those in positions of authority or trust.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ISAE 3000 (Revised).

Our procedures did not constitute an audit conducted in accordance with International Standards on Auditing as endorsed in the Kingdom of Saudi Arabia. Accordingly, we do not express an opinion on the effectiveness of internal controls.

This conclusion relates only to the notification for the year ended 31 December 2025 and should not be considered as providing assurance for any future periods, as changes in systems and controls may affect the validity of our conclusion.

#### Conclusion

Based on the procedures performed and the evidence obtained, and except as disclosed in the attached notification submitted by the Board of Directors, nothing has come to our attention that causes us to believe that any member of the Board of Directors of Al-Wasail Industrial Company has a personal interest in the business or contracts carried out for the Company during the year ended 31 December 2025.

#### Restriction of Use

This report, including our conclusion, has been prepared solely at the request of the Company's management to assist the Company and its Chairman in fulfilling their reporting obligations to the General Assembly under Article (71) of the Companies Law. It should not be used for any other purpose or distributed to any other parties except the Ministry of Commerce, the Capital Market Authority, and the Company's shareholders, nor should it be quoted or referred to without our prior written consent.

#### Professional Consultants Company



Abdullah S. Al Msned  
License No. (456)

Riyadh, on:  
Shawwal 18, 1447H  
April 6, 2026



## Recommendation of the Audit Committee

On Monday, the 20th of Ramadan 1447 AH, corresponding to March 9, 2026, the Audit Committee held a meeting (remotely) at 10:00 PM. After reviewing and discussing the proposals from external audit firms to audit the financial statements for the period ending June 30, 2026, and ending March 31, 2027, the committee decided to proceed with the meeting.

Therefore, the committee decided the following:

- The Audit Committee recommends to the General Assembly the nomination of:

Nominated offices	The offices names	Total cost
1	Maham Consulting Office	485,000 SR
2	Crowe Professional Consulting Solutions Company	390,000 SR
3	Professional Consultants Company (MAZARS GROUP)	475,000 SR

### Committee members:

Names	Membership status	Signature
Ibrahim Saeed Al Mubarak	Chairman of the Committee	
Omar Abdulrahman AlMushayqah	Committee member	
Sulaiman Saleh Al Dakhil	Committee member	



## Company Bylaws Updates – Alwasail Industrial Company

Articles #	Text before update	Text after update
<p>Article (4): Company Objectives</p>	<p>Wholesale and retail trade and repair of motor vehicles and motorcycles. Wholesale of spare parts for agricultural equipment and machinery. (465305) Wholesale of raw plastic materials, rubber, and synthetic fibers. (466940) Manufacturing industries. Propylene manufacturing (201350) Polyethylene manufacturing (201360) Synthetic yarn manufacturing, including nylon, polyester, etc. (203012) Manufacturing of semi-finished plastic products, including sheets, strips, plates, tapes, pipes, hoses, and fittings, etc. (222010) Manufacturing of plastic pipes, hoses, tubes, fittings, and accessories. (222020) Manufacturing of insulation and sealing supplies. (222033) Manufacturing of plastic boxes and containers. (222041) Manufacturing of iron and steel pipes, tubes, and hollow shapes. (241050) Manufacturing insulated copper wires and cables (273202) Manufacturing and assembling center pivot irrigation machinery and equipment (282115) Manufacturing agricultural sprayers (282150) Land transport of goods (492300) The company shall commence its activities after obtaining the necessary licenses from the competent authority.</p>	<p>Wholesale and retail trade and repair of motor vehicles and motorcycles. Wholesale of spare parts for agricultural equipment and machinery. (465305) Wholesale of raw plastic materials, rubber, and synthetic fibers. (466940) Manufacturing industries. Propylene manufacturing (201350) Polyethylene manufacturing (201360) Synthetic yarn manufacturing, including nylon, polyester, etc. (203012) Manufacturing of semi-finished plastic products, including sheets, strips, plates, tapes, pipes, hoses, and fittings, etc. (222010) Manufacturing of plastic pipes, hoses, tubes, fittings, and accessories. (222020) Manufacturing of insulation and sealing supplies. (222033) Manufacturing of plastic boxes and containers. (222041) Manufacturing of iron and steel pipes, tubes, and hollow shapes. (241050) Manufacturing insulated copper wires and cables (273202) Manufacturing and assembling center pivot irrigation machinery and equipment (282115) Manufacturing agricultural sprayers (282150) Land transport of goods (492300) Head Offices (701012) Retail sale of electrical equipment and supplies (Activity No. 475250) General warehouses containing a variety of goods (Activity No. 521093) The company operates after obtaining the necessary licenses from the competent authority.</p>

<p>Article (42): (Distribution of Profits)</p>	<p>1. The company may distribute interim dividends to shareholders on a semi-annual and quarterly basis, provided the following conditions are met:</p> <p>a. The General Assembly authorizes the Board of Directors to distribute interim dividends by virtue of a resolution issued annually.</p> <p>b. The company has reasonable liquidity and can reasonably predict its profit levels.</p> <p>c. The company has distributable profits, according to its latest financial statements, sufficient to cover the proposed dividends after deducting any dividends already distributed or capitalized after the date of those statements.</p> <p>2. Distributable profits consist of the retained earnings balance shown in the statement of financial position prepared at the end of the period immediately preceding the period in which the distribution decision is made, in addition to any distributable reserves.</p> <p>3. Distributable reserves are defined as reserves formed from profits that have not been allocated for specific purposes or for which the purpose for which they were established has been cancelled.</p> <p>.4The Board of Directors must include in its annual report to the company's General Assembly the percentages of dividends distributed to shareholders during the various periods of the fiscal year, in addition to the percentage of dividends proposed for distribution at the end of the fiscal year and the total of these dividends.</p> <p>5. When deciding to distribute interim profits, the company is obligated to disclose and announce this immediately and provide the Authority with a copy of it as soon as it is issued if the company is listed on the financial market.</p>	<p>1. The company may distribute interim dividends to shareholders on a semi-annual and quarterly basis, provided the following conditions are met:</p> <p>a. The General Assembly authorizes the Board of Directors to distribute interim dividends by virtue of a resolution issued annually.</p> <p>b. The company has reasonable liquidity and can reasonably predict its profit levels.</p> <p>c. The company has distributable profits, according to its latest financial statements, sufficient to cover the proposed dividends after deducting any dividends already distributed or capitalized from those profits after the date of those statements.</p> <p>2. Ten percent (10%) of the net profits shall be set aside as a statutory reserve. The Ordinary General Assembly may suspend this allocation once the aforementioned reserve reaches thirty percent (30%) of the paid-up capital.</p> <p>3. Distributable profits consist of the retained earnings balance shown in the statement of financial position prepared at the end of the period immediately preceding the period in which the distribution decision is made, in addition to any distributable reserves.</p> <p>4. Distributable reserves are defined as reserves formed from profits that have not been allocated for specific purposes or for which the purpose for which they were established has been cancelled.</p> <p>5. The Board of Directors must include in its annual report submitted to the company's General Assembly the percentages of profits distributed to shareholders during the various periods of the fiscal year, in addition to the percentage of profits proposed for distribution at the end of the fiscal year and the total of these profits.</p> <p>6. When deciding to distribute interim profits, the company is obligated to disclose and announce this immediately and provide the Authority with a copy of the decision as soon as it is issued, if the company is listed on the stock exchange.</p>
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