

بنود اجتماع الجمعية العامة غير العادية الثالثة عشر (الاجتماع الأول) والمقرر انعقاده بمشيئة الله تعالى عن طريق وسائل التقنية الحديثة في تمام الساعة (18:30) السادسة والنصف مساء يوم الخميس 20 ذوالقعدة 1447 هـ الموافق 7 مايو 2026 م.

Agenda of the 13th Extraordinary General Assembly Meeting (First Meeting), which is scheduled to be held, God willing, via modern technology means at (18:30) on Thursday 20-11-1447 corresponding to 07-05-2026

البنود	Agenda
1- الاطلاع على تقرير مجلس الإدارة للسنة المالية المنتهية في 31-12-2025 م ومناقشته.	1- View and discuss the Board of directors' report for the fiscal year ended 31-12-2025
2- التصويت على تقرير مراجع حسابات الشركة عن السنة المالية المنتهية في 31-12-2025 م بعد مناقشته.	2- View and discuss the External Auditors report for the fiscal year ended on 31-12-2025
3- الاطلاع على القوائم المالية للسنة المالية المنتهية في 31-12-2025 م ومناقشتها.	3- View and discuss the Financial Statements for the fiscal year ended on 31-12-2025
4- التصويت على إبراء ذمة أعضاء مجلس الإدارة عن السنة المالية المنتهية في 31-12-2025 م.	4- Vote on the discharge of Board of Directors members from liabilities for their management of the company during the fiscal year ended 31-12-2025
5- التصويت على تفويض مجلس الإدارة بتوزيع أرباح مرحلية بشكل نصف/ربع سنوي عن السنة المالية المنتهية في 31-12-2026 م.	5- Vote on the authorization of the Board of Directors to distribute interim cash dividends to the shareholders on biannual or quarterly basis for the fiscal year ended 31-12-2026
6- التصويت على تعيين مراجع حسابات الشركة من بين المرشحين بناءً على توصية لجنة المراجعة؛ وذلك لفحص ومراجعة وتدقيق القوائم المالية للربع الثاني والثالث والسنوية من السنة المالية المنتهية في 31-12-2026 م، والربع الأول من السنة المالية 2027 م، وتحديد أتعابه.	6- Vote on appointing the auditor for the Company from among the candidates based on the Audit Committee's recommendation. The appointed auditor shall examine, review and audit the second, third, and annual financial statements, of the fiscal year ended 31-12-2026 and the first quarter of the fiscal year 2027 and the determination of the auditor's remuneration.
7- التصويت على تفويض مجلس الإدارة بصلاحيه الجمعية العامة العادية بالترخيص الوارد في الفقرة (1) من المادة الحادية والسبعين من نظام الشركات، وذلك لمدة عام من تاريخ موافقة الجمعية العامة أو حتى نهاية دورة مجلس الإدارة المفوض أيهما أسبق، وفقاً للشروط الواردة في الضوابط والإجراءات التنظيمية الصادرة تنفيذاً لنظام الشركات الخاصة بشركات المساهمة المدرجة.	7- Vote on authorizing the Board of Directors with the powers of the Ordinary General Assembly, with the permission mentioned in clause (1) of Article 71 of the Companies law, for a period of one year from the date of approval by the General Assembly or until the end of the session of the delegated Board of Directors, whichever is earlier, in accordance with the conditions stipulated in the executive regulations of the companies law for listed joint stock companies.
8- الأعمال والعقود التي تمت بين الشركة والشركة العربية اليمنية للأسمنت المحدودة (شركة زميلة) والتي لأعضاء مجلس الإدارة المذكورين أدناه مصلحة غير مباشرة فيها، حيث يمثل شركة	8- The business and contracts concluded between the company and Arabian Yemen Cement Company Ltd. (an associate company) in which the members of the Board of Directors mentioned below have

<p>an indirect interest, where the Eastern Province Cement Company is represented by three members of its Board of Directors on the Board of Directors of the Arabian Yemen Cement Company Ltd.</p> <p>(1) Mr. Ibrahim bin Salem Al-Ruwais (Non-Executive Member). (2) Mr. Fawaz bin Abdullah Al-Omran (Executive Member). (3) Eng. Fahad bin Rashid Al-Otaibi (CEO).</p> <p>The nature of these business and contracts is represented in cash amounts that the Eastern Province Cement Company will receive from the associate company for the purpose of transferring them to some suppliers of the associate company, as that company faces some difficulties in executing bank transfers to and from outside the Republic of Yemen, noting that the total payments during year 2025 amounted to SAR 176,506.46 and total deposits during year 2025 amounted to SAR 374,805.00 and the executing of these business and contracts will continue until the difficulties facing the associate are over.</p>	<p>أسمنت المنطقة الشرقية بمجلس إدارة الشركة العربية اليمنية للأسمنت المحدودة ثلاثة من أعضاء مجلس إدارتها وهم:</p> <p>(1) الأستاذ/ إبراهيم بن سالم الرويس (عضو غير تنفيذي). (2) الأستاذ/ فواز بن عبدالله العمران (عضو غير تنفيذي). (3) المهندس/ فهد بن راشد العتيبي (الرئيس التنفيذي).</p> <p>وطبيعة هذه الأعمال والعقود تتمثل في مبالغ نقدية سوف تستلمها شركة أسمنت المنطقة الشرقية من الشركة الزميلة وذلك بغرض تحويلها إلى بعض موردي الشركة الزميلة حيث تواجه تلك الشركة بعض الصعوبات في تنفيذ تحويلات مصرفية من وإلى خارج الجمهورية اليمنية، علماً بأن إجمالي المدفوعات خلال عام 2025 بلغت 176,506.46 ريال وإجمالي الايداعات خلال عام 2025 بلغت 374,805.00 ريال وسوف يستمر تنفيذ هذه الأعمال والعقود إلى أن تنتهي الصعوبات التي تواجه الشركة الزميلة.</p>
<p>9- The business and contracts concluded between the company and Al-Dawaa Medical Services Company, where the Chairman of the Board of Directors of the Eastern Province Cement Company, Mr. Mohammed bin Saad Al-Farraj (non-executive member), is a board of Directors and the CEO of Al-Dawaa Medical Services Company, and Mr. Ibrahim bin Salem Al-Ruwais (non-executive member) is the Chairman of the Board of Directors on both of the companies, and the member of the Board of Directors of the Eastern Province Cement Company Mr. Waleed bin Mohammad Al-Jaafari (non-executive member) is a Board of Directors of Al-Dawaa Medical Services Company, The nature of these business and contracts is represented in the lease contracts for administrative offices of Al-Dawaa Medical Services Company in the tower of the Eastern Province Cement Company, for three years starting from 01/01/2026 and ending on 31/2/2028 at annual leasing amount of SAR 3,191,790.00 (excluding VAT) within the normal course of business, noting that it is an indirect interest and there are no preferential benefits.</p>	<p>9- الأعمال والعقود التي تمت بين الشركة وشركة الدواء للخدمات الطبية حيث يشغل رئيس مجلس إدارة شركة أسمنت المنطقة الشرقية الأستاذ/ محمد بن سعد الفراج (عضو غير تنفيذي) منصب عضو مجلس إدارة والرئيس التنفيذي لشركة الدواء للخدمات الطبية، ويشغل الأستاذ/ إبراهيم بن سالم الرويس منصب نائب رئيس مجلس الإدارة في كلا الشركتين، كما يشغل عضو مجلس إدارة شركة أسمنت المنطقة الشرقية الأستاذ/ وليد بن محمد الجعفري (عضو غير تنفيذي) منصب عضو مجلس إدارة شركة الدواء للخدمات الطبية، وطبيعة هذه الأعمال والعقود تتمثل في عقد تأجير مكاتب إدارية لشركة الدواء للخدمات الطبية المحدودة في برج شركة أسمنت المنطقة الشرقية لمدة ثلاث سنوات ميلادية تبدأ في 2026/01/01 وتنتهي في 2028/12/31 والقيمة السنوية للإيجار 3,191,790.00 ريال (غير شامل ضريبة القيمة المضافة) وذلك ضمن سياق الأعمال الاعتيادية، علماً أنها مصلحة غير مباشرة ولا توجد مزايا تفضيلية.</p>
<p>10- The business and contracts concluded between the company and Classic Travel & Tours Agency, where the member of the Board of Directors of the Eastern Province Cement Company, Mr. Waleed</p>	<p>10- الأعمال والعقود التي تمت بين الشركة وشركة وكالة سفريات كلاسيك للسفر و السياحة حيث يشغل عضو مجلس إدارة شركة أسمنت المنطقة الشرقية الأستاذ/ وليد بن محمد الجعفري (عضو</p>

<p>bin Mohammad Al-Jaafari (non-executive member), is a member of the Board of Directors of Classic Travel & Tours Agency, and the nature of these works and contracts is represented in air tickets purchasing for some employees of Eastern Province Cement Company amounted to SAR 325,156.00 (excluding VAT) during year 2025 within the normal course of business, it is an indirect interest and there are no preferential benefits.</p>	<p>غير تنفيذي) منصب مدير عام شركة وكالة سفريات كلاسيك للسفر و السياحة، وطبيعة هذه الأعمال والعقود تتمثل في شراء تذاكر سفر لبعض موظفي شركة أسمنت المنطقة الشرقية بمبلغ 325,156.00 ريال (غير شامل ضريبة القيمة المضافة) خلال عام 2025 وذلك ضمن سياق الأعمال الاعتيادية، علماً أنها مصلحة غير مباشرة ولا توجد مزايا تفضيلية.</p>
<p>11- Vote to amend Article (4) of the Company's Bylaw, related to (Company Objectives), attached.</p>	<p>11- التصويت على تعديل المادة رقم (4) من نظام الشركة الأساس، المتعلقة بـ (أغراض الشركة)، مرفق.</p>

مرفق البند 1

تقرير لجنة المراجعة

Attachment to item 1

Audit Committee Report

**Detailed Report of the Audit
Committee
For the year ended 31/12/2025**

Date: 29/01/2025

Dear Shareholders of Eastern Province Cement Company

Peace be upon you and God's mercy and blessings,

The Audit Committee is pleased to submit to the shareholders of Eastern Province Cement Company its annual report on the details of its performance of its competence and tasks, its opinion on the adequacy of the company's internal and financial control systems and risk management, and the Committee's observations for the financial year ending on 31/12/2025 , and the following are the details of the report:

Objectives and Responsibilities of the Audit Committee:

The Audit Committee aims to verify the adequacy of the internal control system and its effective implementation and to make any recommendations to the Board of Directors that would activate and develop the system in a way that achieves the company's objectives and protects the interests of shareholders and investors in a highly efficient and affordable manner, to assist the Board of Directors in implementing its responsibilities related to internal control, accounting policies and financial reporting, and to support the independence and objectivity of internal and external audit.

Composition of the Audit Committee and the number of its meetings:

The Board of Directors approved the formation of the Audit Committee consisting of four members:

two non-executive board members, an independent member of the board of directors and a fourth independent non-board member, who are the following names:

1)	Mr. Ibrahim bin Salem Al-Ruwais	(Board Member - Non-Executive)	Chairman of the Committee
2)	Mr. Waleed bin Mohammed Al-Jaafari	(Board Member - Non-Executive)	Committee Member
3)	Mr. Faisal bin Yousef Al-Salloum	(Board Member - Independent)	Committee Member
4)	Mr. Khalid bin Mohammed Al-Salee	(Non-Board Independent Member)	Committee Member

During 2025, the Committee held five meetings in accordance with the Committee's approved plan and in line with the Corporate Governance Regulations.

Duties and Responsibilities of the Audit Committee:

The Audit Committee performs its duties in accordance with the scope of work set out in the Company's Corporate Governance Bylaws prepared in accordance with the Corporate Governance Regulations issued by the Board of the Capital Market Authority. In general, the Audit Committee is responsible for monitoring the Company's business and verifying the integrity and integrity of its reports, financial statements, and internal control systems, and the Committee has the right to view the Company's records and documents in order to perform its duties.

In particular, the Committee's tasks include:

First: With regard to financial reports:

- 1) Examine the Company's preliminary and annual financial statements, financial statements, announcements related to its financial performance, and express its opinion before presenting them to the Board of Directors, to ensure its integrity, fairness, and transparency, and it includes information that allows shareholders and investors to assess the Company's financial position, performance, business model and strategy. To this end, the Audit Committee has studied the preliminary and annual financial statements, financial statements and announcements related to the company's financial performance for the year 2025 and has expressed its opinion and recommended them to the Board of Directors.

- 2) The Committee has studied the amendment to the article contained in the Financial Regulations with respect to the exclusions of fixed assets and has recommended this to the Board of Directors in this regard.
- 3) The Committee studied and reviewed the procedures of the Executive Management regarding the closing of the final accounts and the formation of provisions for the financial year, and the Committee submitted its recommendations to the Board of Directors as follows:
 - a) Exclusion of fixed assets from the asset register due to the exhaustion of the estimated life of those assets, the absence of economic benefit to them, and the infeasibility of their continued service.
 - b) Increasing the allowance for obsolete and slow-moving spare parts in accordance with the policy adopted for this purpose.
 - c) Customized configuration for the differences in the inventory of clinker and raw materials and its entry on the profit or loss list.
 - d) Increasing the additional allocation for the decline in the value of the investment in the Arabian Yemen Cement Company Limited.
- 4) Study the accounting policies followed in the company and give an opinion and recommendation to the Board of Directors thereon.

Second: With regard to the internal control system:

The Audit Committee verifies the efficiency and effectiveness of the Company's internal control system by monitoring and supervising the performance and activities of the Internal Audit Department, verifying its independence from the executive management, evaluating policies and procedures related to risk management, verifying the application of the provisions of the Company's governance rules and adhering to the relevant laws and regulations.

During the period, the effectiveness of internal control procedures in protecting the company's property, assessing the business risks, and measuring the adequacy of performance according to the following points:

- 1) The Audit Committee discussed the reports of the Internal Audit Department prepared through the approved annual work plan for the year 2025 and directed the Internal Audit Department, in coordination with the Executive Department, to follow up on the implementation of corrective actions for the observations and improvements contained in the reports of the Internal Audit Department.
- 2) The Committee discussed the observations submitted by the Company's External Auditor related to the evaluation of the effectiveness and efficiency of the Company's internal control system through his audit of the Company's accounts, and recommended the Company's management to examine and analyze the observations and suggestions received and activate the recommendations that help improve the Company's internal control system.

Third: With regard to internal audit:

- 1) The Committee monitors and supervises the performance and activities of the Internal Audit Department, to verify the availability and effectiveness of the necessary resources in the performance of the work and tasks assigned to it, and their independence from the executive management.
- 2) Study internal audit reports and follow up on the implementation of corrective actions for the observations contained therein.
- 3) Study and approve the Annual Work Plan of the Internal Audit Department for the year 2025.

Fourth: With regard to the auditor:

- 1) The Committee reviewed a list of the names of the audit firms nominated for the audit of the company's accounts for the year 2025, and approved the names of the nominated firms to submit their bids for the audit of the company's accounts for the year 2025 and the first quarter of 2026, and asked the company's management to provide it with a report to analyze the proposals submitted by the audit firms that were invited, and after reviewing it, it submitted its recommendation to the Board of Directors to nominate two chartered accountants in accordance with the specified work regulations.

- 2) The Committee is working to study the results of the reports of the regulatory authorities and verify that the Company has taken the necessary measures in this regard, and for this purpose, it reviewed the Management Letter submitted by the Company's auditors, which includes some observations, recommendations and directives related to the financial statements for the year 2025, and discussed the observations contained therein and expressed its opinion on the observations and recommended the Executive Management to work on fulfilling them, and directed the Internal Audit Department to follow up on the fulfillment of its recommendations and inform it of what is being done in this regard. The matter.
- 3) The Audit Committee met during 2025 with the Company's Auditor without the presence of the Executive Management to ensure his independence from the Executive Management and the extent of the Company's departments in providing the data, information and observations that he deems to be informed by the Committee.
- 4) The committee studied the company's auditor's plan and business, and expressed its views on it.
- 5) The Committee answered all the inquiries of the Company's Auditor addressed to it.

Fifth: With regard to ensuring compliance:

The Committee verifies the Company's compliance with the relevant laws, regulations, policies and instructions. In order to verify the extent of the response of the executive management to the treatment and take appropriate measures towards it, and to make its recommendations in this regard, and for this purpose.

The Committee reviewed the requirements of the General Court Audit related to the following:

- a) The General Audit Bureau's studies on the audit of the financial statements ended on 31/12/2024, the company's management's response to the studies, and the opinion of the Internal Audit Department in the response.
- b) Inquire the NAO regarding the balances of doubtful debts and bad debts of the company.
- c) The NAO's inquiry regarding the in-kind and monetary community contributions made by the company during the years from 2019 to 2023.

The Audit Committee's opinion on the adequacy of the company's internal control, financial and risk management systems:

The Audit Committee discussed the reports submitted by the Internal Audit Department related to the examination of the Internal Control, Financial and Risk Management System for the year 2025, and the Committee submitted its recommendations to the company's management in order to meet some requirements and address the observations that it found, and it is worth noting that the audit results did not show any issues that have a material impact on the internal control system and procedures, in addition to the fact that the Committee did not receive any comments or observations, either from employees or stakeholders in the company regarding any violation in the Financial reports or other through the company's approved whistle blowing system.

Based on the data received by the Audit Committee from the Financial Department, the Internal Audit Department and the External Auditor, which supported the Audit Committee's conviction of the adequacy and effectiveness of the Company's internal control and financial control and risk management systems and procedures. No internal control system, no matter how soundly designed and effective its application, can provide absolute certainty.

In conclusion, the Audit Committee extends its sincere thanks and appreciation to the Board of Directors of the Company, represented by His Excellency the Chairman of the Board, Mr. Mohammed bin Saad Al-Farraj Al-Subaie, the members of the Board and the CEO of the Company for their support to the Committee to accomplish its tasks and follow up to achieve the goals and aspirations of the company's shareholders, and we thank the company's employees for their good performance during 2025.

God bless.

Chairman of Audit Committee

Ibrahim bin Salem Al-Ruwais

مرفقات البنود 8، 9 و 10

الأعمال والعقود التي يكون

لأعضاء مجلس الإدارة مصلحة مباشرة أو غير مباشرة فيها

Attachment to items 8, 9 & 10

Business and Contracts in which

Board of directors have a direct or indirect interest

Date: 12/09/1447

Corresponding to: 01/03/2026

التاريخ: 1447/09/12هـ

الموافق: 2026/03/01م

To M/s.

إلى السادة /

Respected shareholders of Eastern Province Cement Co.

مساهمي شركة أسمنت المنطقة الشرقية المحترمين

Subject: Notifying the General Assembly of the business and contracts in which one of the members of the Board of Directors has a direct or indirect interest Based on Article 71 of the Companies Law Issued by the Ministry of Commerce

الموضوع: تبليغ الجمعية العامة بالأعمال والعقود التي يكون لأحد أعضاء مجلس الإدارة مصلحة مباشرة أو غير مباشرة فيها بناءً على المادة رقم 71 من نظام الشركات الصادر عن وزارة التجارة

Greetings,

السلام عليكم ورحمة الله وبركاته

With reference to the approval of the Extraordinary General Assembly of the company held on 13/11/1446 corresponding to 11/05/2025 to delegate the Board of Directors with the authority of the Ordinary General Assembly to license mentioned in paragraph (1) of Article Twenty-Seven of the Companies Law, and accordingly, we hereby notify the shareholders of the Eastern Province Cement Company of the business and contracts that have been concluded with the related parties, which are as follows:

إشارة إلى موافقة الجمعية العامة العادية للشركة المنعقدة في 1446/11/13 الموافق 2025/05/11 على تفويض مجلس الإدارة بصلاحيته الجمعية العامة العادية بالترخيص الوارد في الفقرة (1) من المادة السابعة والعشرون من نظام الشركات وعليه نبأغ بموجب هذا الكتاب السادة/ مساهمي شركة أسمنت المنطقة الشرقية بالأعمال والعقود التي تمت مع الأطراف ذوي العلاقة وهي على النحو التالي:

1- The business and contracts concluded between the company and Arabian Yemen Cement Company Ltd. (an associate company) in which the members of the Board of Directors mentioned below have an indirect interest, where the Eastern Province Cement Company is represented by three members of its Board of Directors on the Board of Directors of the Arabian Yemen Cement Company Ltd.

1- الأعمال والعقود التي تمت بين الشركة والشركة العربية اليمنية للأسمنت المحدودة (شركة زميلة) والتي لأعضاء مجلس الإدارة المذكورين أدناه مصلحة غير مباشرة فيها، حيث يمثل شركة أسمنت المنطقة الشرقية بمجلس إدارة الشركة العربية اليمنية للأسمنت المحدودة ثلاثة من أعضاء مجلس إدارتها وهم:

- (1) Mr. Ibrahim bin Salem Al-Ruwais (Non-Executive Member).
- (2) Mr. Fawaz bin Abdullah Al-Omran (Executive Member).
- (3) Eng. Fahad bin Rashid Al-Otaibi (CEO).

- (1) الأستاذ/ إبراهيم بن سالم الرويس (عضو غير تنفيذي).
- (2) الأستاذ/ فواز بن عبدالله العمران (عضو غير تنفيذي).
- (3) المهندس/ فهد بن راشد العتيبي (الرئيس التنفيذي).

The nature of these business and contracts is represented in cash amounts that the Eastern Province Cement Company will receive from the associate company for the purpose of transferring them to some suppliers of the associate company, as that company faces some difficulties in executing bank transfers to and from outside the Republic of Yemen, noting that the total payments

وطبيعة هذه الأعمال والعقود تتمثل في مبالغ نقدية سوف تستلمها شركة أسمنت المنطقة الشرقية من الشركة الزميلة وذلك بغرض تحويلها إلى بعض موردي الشركة الزميلة حيث تواجه تلك الشركة بعض الصعوبات في تنفيذ تحويلات مصرفية من وإلى خارج الجمهورية اليمنية، علماً بأن إجمالي المدفوعات

during year 2025 amounted to SAR 176,506.46 and total deposits during year 2025 amounted to SAR 374,805.00 and the executing of these business and contracts will continue until the difficulties facing the associate are over.

2- The business and contracts concluded between the company and Al-Dawaa Medical Services Company, where the Chairman of the Board of Directors of the Eastern Province Cement Company, Mr. Mohammed bin Saad Al-Farraj (non-executive member), is a board of Directors and the CEO of Al-Dawaa Medical Services Company, and Mr. Ibrahim bin Salem Al-Ruwais (non-executive member) is the Chairman of the Board of Directors on both of the companies, and the member of the Board of Directors of the Eastern Province Cement Company Mr. Waleed bin Mohammad Al-Jaafari (non-executive member) is a Board of Directors of Al-Dawaa Medical Services Company, The nature of these business and contracts is represented in the lease contracts for administrative offices of Al-Dawaa Medical Services Company in the tower of the Eastern Province Cement Company, for three years starting from 01/01/2026 and ending on 31/2/2028 at annual leasing amount of SAR 3,191,790.00 (excluding VAT) within the normal course of business, noting that it is an indirect interest and there are no preferential benefits.

3- The business and contracts concluded between the company and Classic Travel & Tours Agency, where the member of the Board of Directors of the Eastern Province Cement Company, Mr. Waleed bin Mohammad Al-Jaafari (non-executive member), is a member of the Board of Directors of Classic Travel & Tours Agency, and the nature of these works and contracts is represented in air tickets purchasing for some employees of Eastern Province Cement Company amounted to SAR 325,156.00 (excluding VAT) during year 2025 within the normal course of business, it is an indirect interest and there are no preferential benefits.

خلال عام 2025 بلغت 176,506.46 ريال وإجمالي الأيداعات خلال عام 2025 بلغت 374,805.00 ريال وسوف يستمر تنفيذ هذه الأعمال والعقود إلى أن تنتهي الصعوبات التي تواجه الشركة الزميلة.

2- الأعمال والعقود التي تمت بين الشركة وشركة الدواء للخدمات الطبية حيث يشغل رئيس مجلس إدارة شركة أسمنت المنطقة الشرقية الأستاذ/ محمد بن سعد الفراج (عضو غير تنفيذي) منصب عضو مجلس إدارة والرئيس التنفيذي لشركة الدواء للخدمات الطبية، ويشغل الأستاذ/ إبراهيم بن سالم الرويس منصب نائب رئيس مجلس الإدارة في كلا الشركتين، كما يشغل عضو مجلس إدارة شركة أسمنت المنطقة الشرقية الأستاذ/ وليد بن محمد الجعفري (عضو غير تنفيذي) منصب عضو مجلس إدارة شركة الدواء للخدمات الطبية، وطبيعة هذه الأعمال والعقود تتمثل في عقد تأجير مكاتب إدارية لشركة الدواء للخدمات الطبية المحدودة في برج شركة أسمنت المنطقة الشرقية لمدة ثلاث سنوات ميلادية تبدأ في 2026/01/01 وتنتهي في 2028/12/31 والقيمة السنوية للإيجار 3,191,790.00 ريال (غير شامل ضريبة القيمة المضافة) وذلك ضمن سياق الأعمال الاعتيادية، علماً أنها مصلحة غير مباشرة ولا توجد مزاي تفضيلية.

3- الأعمال والعقود التي تمت بين الشركة وشركة وكالة سفريات كلاسيك للسفر والسياحة حيث يشغل عضو مجلس إدارة شركة أسمنت المنطقة الشرقية الأستاذ/ وليد بن محمد الجعفري (عضو غير تنفيذي) منصب مدير عام شركة وكالة سفريات كلاسيك للسفر والسياحة، وطبيعة هذه الأعمال والعقود تتمثل في شراء تذاكر سفر لبعض موظفي شركة أسمنت المنطقة الشرقية بمبلغ 325,156.00 ريال (غير شامل ضريبة القيمة المضافة) خلال عام 2025 وذلك ضمن سياق الأعمال الاعتيادية، علماً أنها مصلحة غير مباشرة ولا توجد مزاي تفضيلية.

This notification letter was issued based on Article No. 71 of the Companies Law issued by the Ministry of Commerce. تم إصدار كتاب التبليغ هذا بناءً على المادة رقم 71 من نظام الشركات الصادر عن وزارة التجارة.

رئيس مجلس الإدارة Chairman



محمد بن سعد الفراج
Mohammad Bin Saad Alfaraj

عضو مجلس الإدارة Board of Director



عبدالعزیز بن عبدالرحمن الخنین
Abdulaziz Abdulrahman Al Khanin

عضو مجلس الإدارة Board of Director



ولید بن محمد الجعفري
Waleed Mohammed Al Jaafari

نائب رئيس مجلس الإدارة Deputy Chairman



إبراهيم بن سالم الرويس
Ibrahim Salem Al Ruwais

عضو مجلس الإدارة Board of Director



د/ عبدالله بن عمر بالبيز
Dr. Abdullah Omar Al Baiz

عضو مجلس الإدارة Board of Director



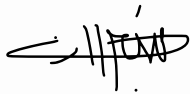
فيصل بن يوسف بالسلم
Faisal Yousef Al Salloum

عضو مجلس الإدارة Board of Director



ماجد بن صالح الراجحي
Majid Saleh Al Rajhi

عضو مجلس الإدارة Board of Director



د/ سعد بن عبدالعزيز الحقييل
Dr. Saad Abdulaziz Al Hogail

عضو مجلس الإدارة Board of Director



فواز بن عبدالله العمران
Fawaz Abdullah Al Omran

A copy to the company's auditor M/s. Dr. Mohammed Al-Amari & Partners Company. نسخة منه إلى مراجع حسابات الشركة السادة/ شركة الدكتور محمد العمري وشركاه.

LIMITED ASSURANCE REPORT ON THE BOARD OF DIRECTOR'S DECLARATION ON THE REQUIREMENTS OF ARTICLE 71 OF THE COMPANIES LAW

To the shareholders of
Eastern Province Cement Co.
(A Saudi Joint Stock Company)

We have been engaged with Eastern Province Cement Co. ("the Company") to carry out limited assurance procedures on the Declaration of related party transactions for the year ended December 31, 2025 prepared by the Board of Directors of the Company in accordance with the applicable criteria mentioned below so as to comply with the requirements of Article 71 of the Regulations for Companies (the "Declaration").

Subject matter

The Subject Matter for our limited assurance engagement is the Declaration prepared by the Board as attached to this report and submitted to us.

Applicable criteria

The Applicable Criteria (the Criteria) is the requirement of Article 71 of the Regulations for Companies issued by the Ministry of Commerce which requires that, subject to the provision of Article 27 of the Regulations, any member of the Board with any interest, both directly or indirectly, in the transactions or contracts made for the account of the Company shall declare such interests to the Board for the approval of the General Assembly of the Company. The Board will notify the General Assembly of transactions and contracts in which a member of the Board has a direct or indirect interest.

Responsibility of the Company's management

The management of the Company is responsible for the preparation of the Declaration in accordance with the Criteria and ensuring its completeness. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Declaration that is free from material misstatement, whether due to fraud or error.

Professional Ethics and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies International Standard on Quality Management 1 (ISQM 1), "Quality Management for Firms that Perform Audits or reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to 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.

Our responsibility

Our responsibility is to express a limited assurance conclusion on the Declaration based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), 'Assurance Engagements Other Than Audits or Reviews of Historical Financial Information', as endorsed in the Kingdom of Saudi Arabia. This standard requires that we plan and perform this 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 applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration for the year ended 31 December 2025.

Our procedures were designed to obtain a limited level of assurance to form a conclusion and as such does not provide all the evidence that would be required to give a reasonable level of assurance.

Limited assurance report to the shareholders of Eastern Province Cement Co. (A Saudi Joint Stock Company) (continued)

Summary of the procedures performed

Our procedures performed are summarized as follows:

- 1) Obtained the Board of Director's Declaration of the transactions and contracts with the related parties dated March 01, 2026, from the management.
- 2) Compared the transactions with related parties shown in the Declaration with the general ledger of the Company for the year ended December 31, 2025.
- 3) On sample basis, checked the transactions and contracts with the related parties with the supporting documents.
- 4) Obtained confirmations of related parties balances as of December 31, 2025.
- 5) Assessed whether the transactions with related parties are adequately disclosed in the consolidated financial statements of the Company for the year ended December 31, 2025.

Inherent limitations

Our procedures regarding systems and controls relating to the preparation of the Declaration in accordance with the requirements of Article 71 of the Regulations for Companies, are subject to inherent limitations and, accordingly, errors or irregularities may occur and not be detected. Furthermore, such procedures may not be relied upon as evidence of the effectiveness of the systems and controls against fraudulent collusion, especially on the part of those holding positions of authority or trust.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 (Revised) as endorsed in the Kingdom of Saudi Arabia. Consequently, the nature, timing and extent of the procedures outlined above for gathering sufficient appropriate evidence were deliberately limited relative to a reasonable assurance engagement, and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

Our procedures did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements as endorsed in the Kingdom of Saudi Arabia and accordingly we do not express an audit or a review opinion in relation to the adequacy of systems and controls.

This conclusion relates only to the Declaration for the year ended December 31, 2025 and should not be seen as providing assurance as to any future dates or periods, as changes to systems or controls may alter the validity of our conclusion.

Limited assurance conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration of related party transactions for the year ended December 31, 2025.

Restriction of use of our report

This report, including our conclusion, has been prepared solely upon the request of the management of the Company, to assist the Company and its Board of Directors in fulfilling their reporting obligations to the General Assembly in accordance with Article 71 of the Regulations for Companies. This report should not be used for any other purpose or be distributed to any other parties other than the Ministry of Commerce, Capital Market Authority and the shareholders of the Company.

For Dr. Mohamed Al-Amri & Co.



Ahmed Al Jumah
Certified Public Accountant
Registration No. 621



Dammam, on 14 Shawwal, 1447 (H)
Corresponding to: 02 April, 2026 (G)

مرفق البند 11

تعديل المادة رقم (4) من نظام الشركة الأساس

المتعلقة بـ (أغراض الشركة)

Attachment to item 11

Amending Article (4) of the Company's Bylaw

related to (Company Objectives)

Current Text	Updated Text
Article Four: Company Objectives:	Article Four: Company Objectives:
The Company shall undertake and carry out the following objectives:	The Company shall undertake and carry out the following objectives:
Section: Mining and Quarrying:	Section: Mining and Quarrying:
Category: Quarrying for the Extraction of Stones, Sand, and Clay:	Category: Quarrying for the Extraction of Stones, Sand, and Clay:
81001 – Quarry operation	81001 – Quarry operation
81002 – Mining of gypsum and anhydrite	81002 – Mining of gypsum and anhydrite
None	81003 – Operation of sand or gravel mines, including crushers
None	Category: Mining of Other Non-Ferrous Metal Ores:
None	72901 – Mining of non-ferrous metal ores, including aluminum, copper, and lead
	Category: Other Mining and Quarrying Activities Not Elsewhere Classified:
	89901 – Mining and quarrying for asphalt, tar, and natural solid bitumen extraction
Section: Manufacturing Industries:	Section: Manufacturing Industries:
Category: Manufacture of Cement, Lime, and Plaster:	Category: Manufacture of Cement, Lime, and Plaster:
239411 – Manufacture of Ordinary Portland Cement	239411 – Manufacture of Ordinary Portland Cement
239412 – Manufacture of Sulphate-Resistant Cement	239412 – Manufacture of Sulphate-Resistant Cement
None	239413 – Manufacture of White Cement
239414 – Manufacture of Clinker Cement	239414 – Manufacture of Clinker Cement
None	239415 – Manufacture of Pozzolanic Cement
Category: Manufacture of Articles of Concrete, Cement, and Plaster:	Category: Manufacture of Articles of Concrete, Cement, and Plaster:
None	239560 – Manufacture of asbestos cement or fiber-reinforced cement products
239620 – Operations performed on rough stones outside quarries such as sawing, polishing, grinding, etc.	239620 – Operations performed on rough stones outside quarries such as sawing, polishing, grinding, etc.

Current Text	Updated Text
Section: Construction:	Section: Construction:
Category: Building Construction:	Category: Building Construction:
410010 – General construction of residential buildings	410010 – General construction of residential buildings
None	Category: Site Preparation:
	431240 – Rock cutting using explosives
Section: Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles:	Section: Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles:
Category: Wholesale of Machinery and Equipment:	Category: Wholesale of Machinery and Equipment:
465995 – Wholesale of spare parts for industrial machinery and equipment	465995 – Wholesale of spare parts for industrial machinery and equipment
Category: Wholesale of Solid, Liquid, and Gaseous Fuels and Related Products:	Category: Wholesale of Solid, Liquid, and Gaseous Fuels and Related Products:
466331 – Wholesale of cement, plaster, and similar products	466331 – Wholesale of cement, plaster, and similar products
None	466332 – Wholesale of sand and gravel of all types
None	Category: Retail Sale of Hardware, Paints, and Glass in Specialized Stores:
None	475281 – Retail sale of construction materials including cement, blocks, plaster, cement tiles, etc.
	475284 – Retail sale of sand and gravel of all types

Current Text	Updated Text
Section: Transportation and Storage:	Section: Transportation and Storage:
Category: Storage:	Category: Storage:
521011 – Operation of storage facilities for all types of goods except food products	521011 – Operation of storage facilities for all types of goods except food products
None	521097 – Storage in ports and customs or free zones
None	Category: Freight Transport by Rail:
None	491201 – Freight transport by railway lines within cities, including sleeping cars
None	491202 – Freight transport by railway lines between cities
None	Category: Road Freight Transport:
None	492300 – Road freight transport
None	492302 – Transport of goods and heavy equipment
None	Category: Sea and Coastal Water Freight Transport:
None	501201 – Sea and coastal freight transport for various goods
None	501202 – Sea and coastal freight transport for containerized goods
None	Category: Service Activities Related to Land Transport:
None	522101 – Operation and maintenance of railway facilities
None	522102 – Operation of bus stations and freight handling terminals
None	522106 – Railway stations
None	522108 – Railway infrastructure
None	Category: Cargo Handling:
None	522401 – Loading and unloading of goods and passenger luggage regardless of the mode of transport
None	Category: Other Supporting Transport Activities:
None	522911 – Customs clearance activities
None	522931 – Logistics services

Current Text	Updated Text
Section: Real Estate Activities:	Section: Real Estate Activities:
Category: Real Estate Activities on Owned or Leased Property:	Category: Real Estate Activities on Owned or Leased Property:
None	681010 – Sale and leasing of real estate projects off-plan
None	681064 – Management and leasing of self-storage warehouses
681041 – Real estate development of residential buildings using modern construction methods	681041 – Real estate development of residential buildings using modern construction methods
681042 – Real estate development of commercial buildings using modern construction methods	681042 – Real estate development of commercial buildings using modern construction methods
None	Category: Real Estate Activities on a Fee or Contract Basis:
None	682010 – Real estate brokerage
None	682020 – Property management
	682045 – Real estate facility management
Section: Professional, Scientific, and Technical Activities:	Section: Professional, Scientific, and Technical Activities:
Category: Research and Experimental Development in Natural Sciences and Engineering:	Category: Research and Experimental Development in Natural Sciences and Engineering:
721002 – Research and development in engineering and technology	721002 – Research and development in engineering and technology
	Section: Electricity, Gas, Steam, and Air Conditioning Supply:
	Category: Electric Power Generation, Transmission, and Distribution:
None	351011 – Electric power generation
None	351012 – Electric power transmission
None	351018 – Purchase and sale of electricity system services

Current Text	Updated Text
	Section: Water Supply, Sewerage, Waste Management, and Remediation Activities:
	Category: Materials Recovery:
None	383005 – Recycling and reuse of municipal waste
None	383007 – Recycling and reuse of non-hazardous industrial waste
None	383008 – Recycling and reuse of oils and petroleum waste
The Company shall carry out its objectives in accordance with applicable regulations and after obtaining the necessary licenses from the competent authorities, if required.	The Company shall carry out its objectives in accordance with applicable regulations and after obtaining the necessary licenses from the competent authorities, if required.