

Disclosure Guidelines for Public and Private Joint Stock Companies

Public Joint Stock Companies → Immediate disclosure:

Subject of Disclosure	SCA Regulation	Entity Obligated to Disclosure	Time of Disclosure	Method of Disclosure
<ul style="list-style-type: none"> Upon the occurrence of any essential developments that may influence the listed securities price, such as: <ul style="list-style-type: none"> Disasters. Fires. Mergence. Issuance of new securities. Halt of any production line. Voluntary liquidation. Litigations filed by or against the company that might impact its financial position. Details of the sale or purchase of some substantial assets that cause impact on the company's status. Documents concerning amendments made to the company's Articles of Association. Any changes in the company's administrative structure in the level of its board of directors and executive management. 	<ul style="list-style-type: none"> SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency- Article (33) and Article (36) paragraphs (4), (5) & (6). 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Upon the occurrence of the essential development (as soon as possible). 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic Disclosure System (E-Service). In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> Sending e-mail to lc@adx.ae or Sending fax directly to the Department at 02-6128852. or Delivering the disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> Transactions in issuers' securities performed outside the Market before their listing in ADX register. All trading operations made by the members of the company's board of 	<ul style="list-style-type: none"> SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Upon the occurrence of the change (as soon as possible). 	<ul style="list-style-type: none"> All the transactions performed by the members of board of directors shall be mentioned in the governance report that must

directors and executive management.	Disclosure and Transparency- Article (36) paragraphs (2) & (3).			be submitted annually through the Electronic Disclosure System (E-Service).
<ul style="list-style-type: none"> Number of shares owned by the members of the company's board of directors. 	<ul style="list-style-type: none"> SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency- Article (36) paragraph (3). 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Within (15) days from becoming members. By the end of each fiscal year. 	<ul style="list-style-type: none"> The number of shares owned by the company's members of board of directors and CEO shall be mentioned in the governance report that must be submitted annually through the Electronic Disclosure System (E-Service).
<ul style="list-style-type: none"> Any explanatory information related to the company's status and activities. All data and statistics requested by SCA or ADX. 	<ul style="list-style-type: none"> SCA Board of Director's Decision number (3) of 2000 concerning the regulation as to Disclosure and Transparency- Article (34) and Article (36) paragraph (1) 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Per the request of SCA or ADX from the company or entity (as soon as possible). 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic Disclosure System (E-Service). In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> Sending e-mail to lc@adx.ae or Sending fax directly to the Department at 02-6128852. or

				<ul style="list-style-type: none"> Delivering the disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> In case of any change in essential fact that was previously announced through publication: <ul style="list-style-type: none"> Another announcement must be published to reflect the actual fact after such change. The announcement must be published in the same gazette/s that published the previous announcement. 	<ul style="list-style-type: none"> SCA Board of Director's decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency- Article (34). 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Upon the occurrence of the change (as soon as possible). 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic Disclosure System (E-Service). In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> Sending e-mail to lc@adx.ae or Sending fax directly to the Department at 02-6128852. or Delivering the disclosure original hard copy to ADX headquarters.

Subject of Disclosure	Terms of Disclosure	Exemption	SCA Regulation	Entity Obligated to Disclosure	Time of Disclosure	Method of Disclosure
<ul style="list-style-type: none"> Short-form final accounts (preliminary financial statements which are unaudited and unreviewed), signed by the board of directors or the person authorised to sign on its behalf. 	<ul style="list-style-type: none"> The reports shall be prepared in accordance with the international accounting standards issued by The International Accounting Standards Board (IASB). The reports must be in Arabic and English languages. The reports must include: <ul style="list-style-type: none"> Board of directors' report. Accounting auditor's report. Financial position statement. Income statement. Cash flow statement. Statement of changes in shareholders rights. Demonstrations of financial data. 	<ul style="list-style-type: none"> Companies that are required to obtain the approval of the Central Bank or the authority that controls foreign companies shall be exempted from the immediate disclosure obligation, provided that they shall be obligated to disclose their data immediately after obtaining the approval. 	<ul style="list-style-type: none"> SCA Board of Director's decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency- Article (33) and Article (36) paragraph (7-A) 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Within (45) days after the end of the fiscal year (the disclosure must be before or after the trading hours) 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic Disclosure System (E-Service). In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> Sending e-mail to lc@adx.ae or Sending fax directly to the Department at 02-6128852. or Delivering the disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> Interim financial reports (quarterly – 	<ul style="list-style-type: none"> The reports shall be prepared in accordance with the international accounting standards 	<ul style="list-style-type: none"> Companies that are required to obtain the 	<ul style="list-style-type: none"> SCA Board of Director's Decision number (3) of 	<ul style="list-style-type: none"> The company or entity that has its 	<ul style="list-style-type: none"> Within (45) days after the expiration 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic

<p>half-yearly) which are reviewed by the external auditor of the company, signed by the board of directors or the person authorised to sign on its behalf.</p>	<p>issued by The International Accounting Standards Board (IASB).</p> <ul style="list-style-type: none"> • The reports must be in Arabic and English languages. • The reports must include: <ul style="list-style-type: none"> – Board of directors' report. – Accounting auditor's report. – Financial position statement. – Income statement. – Cash flow statement. – Statement of changes in shareholders rights. – Demonstrations of financial data. 	<p>approval of the Central Bank or the authority that controls foreign companies shall be exempted from the immediate disclosure obligation, provided that they shall be obligated to disclose their data immediately after obtaining the approval.</p>	<p>2000 concerning the Regulation as to Disclosure and Transparency- Article (33) and Article (36) paragraph (7-B)</p>	<p>securities listed in ADX.</p>	<p>of the specified period (the disclosure must be before or after the trading hours)</p>	<p>Disclosure System (E-Service).</p> <ol style="list-style-type: none"> 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae or • Sending fax directly to the Department at 02-6128852. or • Delivering the disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> • Annual financial reports which are audited by the external auditor of the company, signed by 	<ul style="list-style-type: none"> • The reports shall be prepared in accordance with the international accounting standards issued by The International Accounting Standards Board (IASB). • The reports must be in Arabic and English languages. 	<ul style="list-style-type: none"> • Companies that are required to obtain the approval of the Central Bank or the authority that controls foreign 	<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and 	<ul style="list-style-type: none"> • The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> • Within (90) days after the end of the fiscal year (the disclosure must be before or after the 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service),

<p>the board of directors or the person authorised to sign on its behalf.</p>	<ul style="list-style-type: none"> • The reports must include: <ul style="list-style-type: none"> – Board of directors' report. – Accounting auditor's report. – Financial position statement. – Income statement. – Cash flow statement. – Statement of changes in shareholders rights. – Demonstrations of financial data. 	<p>companies shall be exempted from the immediate disclosure obligation, provided that they shall be obligated to disclose their data immediately after obtaining the approval.</p>	<p>Transparency- Article (33) and Article (36) paragraph (7-B)</p>		<p>trading hours)</p>	<p>disclosure of information shall be through:</p> <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae or • Sending fax directly to the Department at 02-6128852. or • Delivering the disclosure original hard copy to ADX headquarters.
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Public Joint Stock Companies → Board of Directors and General Assembly Meetings:

Subject of Disclosure	Suspension of Trading	SCA Regulation	Entity Obligated to Disclosure	Time of Disclosure	Method of Disclosure
<ul style="list-style-type: none"> • Dates and times of the meetings of the company's board of directors, in which the board will discuss decisions that have impact on the stock's price and movement in the Market, such as: <ul style="list-style-type: none"> – Cash dividends. – Bonus shares. – Increase or decrease of the company's capital. – Split the stock nominal value. – The Company's purchase of its stocks. 	<ul style="list-style-type: none"> • In case of coincidence of the meeting convention with trading hours, trading in the company's shares will be suspended until notifying ADX of the meeting conclusions. 	<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency- Article (36) paragraph (11). 	<ul style="list-style-type: none"> • The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> • At least two working days before the meeting convention date. 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae • or • Sending fax directly to the Department at 02-6128852. • or • Delivering the disclosure original hard copy to ADX headquarters.

<ul style="list-style-type: none"> • Decisions issued by the Board of Directors that have impact on the stock's price and movement in the Market. 	<ul style="list-style-type: none"> • In case of coincidence of the meeting convention with trading hours, trading in the company's shares will be suspended until notifying the Market of the meeting conclusions. 	<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency - Article (36) paragraph (11). 	<ul style="list-style-type: none"> • The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> • Immediately after its issuance regardless of whether the day following the meeting day is working day or official holiday. 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae • or • Sending fax directly to the Department at 02-6128852. • or • Delivering the disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> • General Assembly meetings dates and agenda. 		<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency - Article (36) paragraph (12). 	<ul style="list-style-type: none"> • The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> • Before announcing the call for the meeting. 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae • or • Sending fax directly to the Department at 02-6128852. • or • Delivering the

					disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> • Decisions issued by the General Assembly. 	<ul style="list-style-type: none"> • In case of coincidence of the meeting convention with trading hours, trading in the company's shares will be suspended until notifying the Market of the meeting conclusions (Market decision). 	<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency - Article (36) paragraph (12). 	<ul style="list-style-type: none"> • The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> • Immediately after the end of the General Assembly meeting. 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae • or • Sending fax directly to the Department at 02-6128852. • or • Delivering the disclosure original hard copy to ADX headquarters.

Public Joint Stock Companies → Exemption from Disclosure:

Disclosure Exemptions	SCA Regulation	Entity Obligated to Disclosure	Time to submit Information or Data to the Market	Required Procedures	Method of Disclosure
<ul style="list-style-type: none"> Any data or subjects that are still in the negotiation phase: <ul style="list-style-type: none"> If the senior management has justifiable bases to think that revealing such data will severely harm its interests. And there will not be any deal with its shares - by the members of its board of directors and executives and their first degree relatives - on the basis of this information. 	<ul style="list-style-type: none"> SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency - Article (35). 	<ul style="list-style-type: none"> The company or entity that has its securities listed in ADX. 	<ul style="list-style-type: none"> Whenever the negotiations reach serious and progressive stage. 	<ul style="list-style-type: none"> The obligated entity must provide the Market director with the information and data together with: <ul style="list-style-type: none"> Specify the persons acquainted with such information. Request from the Market director to maintain the confidentiality of such information and data until it is not required any further. The Market director, in coordination with the SCA, may: <ol style="list-style-type: none"> Approve the request. Or Obligate the entity to announce (disclose) the information and data 	<ul style="list-style-type: none"> Letter from the company directed to the office of the CEO or the Market director.

Public Joint Stock Companies → Disclosure of Major Ownership Percentage and Acquisition:

Ownership Percentage	SCA Regulation	Disclosure	Acquisition Procedures	Method of Ownership Transfer
<ul style="list-style-type: none"> • More than 5% of the company's listed shares. • 1% increase or decrease in the 5% ownership shown above. 	<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency - Articles (1) and (7). • Decision number (31) of 2012 concerning the amendment of the Regulation as to Disclosure and Transparency- Articles (1) and (3). 	<ol style="list-style-type: none"> 1. Automatic disclosure of any change in the ownership of natural or juridical person. 2. The natural or juridical person who is among the associated group shall be obligated to immediately notify the Market of any change in the ownership percentage of the associated group. 3. In case of failure to comply with the above item (1), the SCA, based on its monitoring of the ownership percentages, shall notify the Market of any change in the ownership percentage of the associated group. 4. The Market must continuously monitor the ownership percentage of the associated group and disclose any change in this ownership after coordinating with the SCA. <ul style="list-style-type: none"> • The Market shall immediately disclose the following through the electronic website: (change in the ownership percentage- 	<ul style="list-style-type: none"> - The natural or juridical person (or among the associated group) must coordinate with the Market and be obligated to disclose any clarifications requested by the Market. - The acquiring bank shall be obligated to obtain the approval of the Central Bank before the execution of any deal that leads to the acquisition of $\geq 5\%$ of the shares of a company listed in the Market. 	<p>In the clearance system, the ownership is transferred in the following manner:</p> <ul style="list-style-type: none"> - Trading operations: the ownership is transferred from the selling party to the buying party through the automated system of the CSD Department on the date of trading settlement based on the related procedures and rules. - Operations of transferring the ownership outside the trading session: the ownership is transferred from the transferor to the recipient party

		SCA approval of the purchase or acquisition- Purchase announcement or intention- The acquisition offer from the acquiring company- Method and procedures of purchase, acquisition or ownership transfer- Any other disclosures requested by the SCA or the Market from the acquiring or acquired company).		through the automated system of the Clearance Department on the date of the transfer execution based on the related procedures and rules.
<ul style="list-style-type: none"> • Above 10% of the listed stocks of parent company or its affiliated, sister or allied company. • 1% increase or decrease in the 10% ownership shown above. 	<ul style="list-style-type: none"> • SCA Board of Director's Decision number (3) of 2000 concerning the Regulation as to Disclosure and Transparency - Articles (1) and (7). • Decision number (31) of 2012 concerning the amendment of the Regulation as to Disclosure and Transparency- Articles (1) and (3). 	<ol style="list-style-type: none"> 1. Automatic disclosure of any change in the ownership of natural or juridical person. 2. The natural or juridical person who is among the associated group shall be obligated to immediately notify the Market of any change in the ownership percentage of the associated group. 3. In case of failure to comply with the above item (1), the SCA, based on its monitoring of the ownership percentages, shall notify the Market of any change in the ownership percentage of the associated group. 4. The Market must continuously monitor the ownership percentage of the associated group and disclose any change in this ownership after coordinating with the SCA. 	<ul style="list-style-type: none"> - The natural or juridical person (or among the associated group) must coordinate with the Market and be obligated to disclose any clarifications requested by the Market. - The acquiring bank shall be obligated to obtain the approval of the Central Bank before the execution of any deal that leads to the acquisition of 5% and above of the stocks of a company listed in 	<p>In the clearance system, the ownership is transferred in the following manner:</p> <ul style="list-style-type: none"> - Trading operations: the ownership is transferred from the selling party to the buying party through the automated system of the CSD Department on the date of trading settlement based on the related procedures and rules. - Operations of transferring the ownership outside the trading session:

		<ul style="list-style-type: none"> The Market shall immediately disclose the following through the electronic website: (change in the ownership percentage- SCA approval of the purchase or acquisition- Purchase announcement or intention- The acquisition offer from the acquiring company- Method and procedures of purchase, acquisition or ownership transfer- Any other disclosures requested by the SCA or the Market from the acquiring or acquired company). 	the Market.	the ownership is transferred from the transferor to the recipient party through the automated system of the Clearance Department on the date of the transfer execution based on the related procedures and rules.
<ul style="list-style-type: none"> Above 30% of the company's listed stocks. 	<ul style="list-style-type: none"> Decision number (31) of 2012 concerning the amendment of the Regulation as to Disclosure and Transparency- Articles (1) and (6). 	<ol style="list-style-type: none"> Automatic disclosure of any change in the ownership of natural or juridical person. The natural or juridical person who is among the associated group shall be obligated to immediately notify the Market of any change in the ownership percentage of the associated group. In case of failure to comply with the above item (1), the SCA, based on its monitoring of the ownership percentages, shall notify the Market of any change in the ownership percentage of the associated group. The Market must continuously monitor the ownership percentage 	<ul style="list-style-type: none"> The natural or juridical person (or among the associated group) shall be obligated to notify SCA before the submission of the purchase order to be executed inside the chamber. The SCA, after consulting with the Market, may disapprove such operation if it sees it as against the interest of the Market or the 	<p>In the clearance system, the ownership is transferred in the following manner:</p> <ul style="list-style-type: none"> Trading operations: the ownership is transferred from the selling party to the buying party through the automated system of the CSD Department on the date of trading settlement based on the related procedures and rules.

		<p>of the associated group and disclose any change in this ownership after coordinating with the SCA.</p> <ul style="list-style-type: none"> • The Market shall immediately disclose the following through the electronic website: (change in the ownership percentage- SCA approval of the purchase or acquisition- Purchase announcement or intention- The acquisition offer from the acquiring company- Method and procedures of purchase, acquisition or ownership transfer- Any other disclosures requested by the SCA or the Market from the acquiring or acquired company). 	<p>national economy.</p> <ul style="list-style-type: none"> - The acquiring bank shall be obligated to obtain the approval of the Central Bank before the execution of any deal that leads to the acquisition of 5% and above of the stocks of a company listed in the Market. - The insurance company, whether acquiring or acquired, shall be obligated to obtain "No Objection" statement from the Insurance Authority. 	<ul style="list-style-type: none"> - Operations of transferring the ownership outside the trading session: the ownership is transferred from the transferor to the recipient party through the automated system of the Clearance Department on the date of the transfer execution based on the related procedures and rules.
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Private Joint Stock Companies → Immediate Disclosure:

Subject of Disclosure	SCA Regulation	Entity Obligated to Disclosure	Time of Disclosure	Method of Disclosure
<ul style="list-style-type: none"> Any substantial information that may influence the price and movement of the listed stocks, whenever they become available. The company's board of directors' decision regarding the distribution of profits among shareholders, the announcement of profits or losses, or any decisions that may influence the price and movement of the stock in the Market. Details of the sale and purchase of some big assets that may have impact on the company's status. Any changes in the company's board of directors or higher executive management. Amendments made in 	<ul style="list-style-type: none"> The SCA board of directors' decision number (10) of 2014 concerning the Regulation as to the Listing and Trading of Shares of Private Joint Stock Companies- Article (9) paragraph (1). 	<ul style="list-style-type: none"> Private joint stock company 	<ul style="list-style-type: none"> Immediately after the company acknowledges the substantial information (as soon as possible). 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic Disclosure System (E-Service). In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> Sending e-mail to lc@adx.ae or Sending fax directly to the Department at 02-6128852. or Delivering the disclosure original hard copy to ADX headquarters.

<p>the company's memorandum or articles of association.</p> <ul style="list-style-type: none"> Dates and agenda of the General Assembly meetings, and that is before announcing the invitation for the meeting convention. The company is obligated to provide the SCA and the Market with the decisions issued by the General Assembly immediately after the end of its meeting. 				
<ul style="list-style-type: none"> Any disclosures, data or reports requested by the SCA or the Market. Any explanatory information related to company's status and activities in order to guarantee the integrity of transaction and the confidence of investors. 	<ul style="list-style-type: none"> The SCA board of directors' decision number (10) of 2014 concerning the Regulation as to the Listing and Trading of Shares of Private Joint Stock Companies- Article (9) paragraphs (1) & (2). 	<ul style="list-style-type: none"> Private joint stock company 	<ul style="list-style-type: none"> Whenever the SCA or ADX requests such information from the company (as soon as possible). 	<ol style="list-style-type: none"> Disclosure of information shall be through the Electronic Disclosure System (E-Service). In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> Sending e-mail to lc@adx.ae or Sending fax directly to the Department at 02-6128852. or Delivering the disclosure original hard copy to ADX headquarters.

Private Joint Stock Companies → Periodic Disclosure:

Subject of Disclosure	SCA Regulation	Entity Obligated to Disclosure	Time of Disclosure	Method of Disclosure
<ul style="list-style-type: none"> • Semiannual financial reports reviewed by the company's external accounting auditor and signed by the board of directors or its authorized signatory. 	<ul style="list-style-type: none"> • The SCA board of directors' decision number (10) of 2014 concerning the Regulation as to the Listing and Trading of Shares of Private Joint Stock Companies - Article (9) paragraph (3-A). 	<ul style="list-style-type: none"> • Private joint stock company. 	<ul style="list-style-type: none"> • Within (45) days after the end of the financial period. 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae or • Sending fax directly to the Department at 02-6128852. or • Delivering the disclosure original hard copy to ADX headquarters.
<ul style="list-style-type: none"> • Annual financial reports audited by the company's external accounting auditor and signed by the board of directors or its authorized signatory. 	<ul style="list-style-type: none"> • The SCA board of directors' decision number (10) of 2014 concerning the Regulation as to the Listing and Trading of Shares of Private Joint Stock Companies - Article (9) paragraph (3-B). 	<ul style="list-style-type: none"> • Private joint stock company. 	<ul style="list-style-type: none"> • Within (90) days after the end of the fiscal year 	<ol style="list-style-type: none"> 1. Disclosure of information shall be through the Electronic Disclosure System (E-Service). 2. In case of failure of the Electronic Disclosure System (E-Service), disclosure of information shall be through: <ul style="list-style-type: none"> • Sending e-mail to lc@adx.ae or • Sending fax directly to the Department at 02-6128852. or • Delivering the disclosure original hard copy to ADX headquarters.