



**Astra Industrial Group
Saudi Joint-Stock Company**

Stakeholder Relationship Regulation Policy

This Policy was approved pursuant to a resolution of Astra Industrial Group's Board of Directors dated 30/12/2017 AD, as documented in the minutes of its Meeting No. (47) held on 13/03/2018 AD, and amended pursuant to a resolution of the Board of Directors at its Meeting No. (72) dated 26/03/2024 AD.

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Article (1): Preamble

The Stakeholder Relationship Regulation Policy of Astra Industrial Group (AIG), a Saudi listed company, has been approved in accordance with the laws and regulations of the Ministry of Commerce and the Capital Market Authority (CMA) and their implementing regulations.

Article (2): Policy Objective

The purpose of this Policy is to establish the general framework governing AIG's dealings with all persons having an interest in AIG, including shareholders, employees, creditors, customers, suppliers and the community, while taking into consideration their statutory rights.

Article (3): General Provisions – General Rights of Stakeholders

1. AIG seeks to resolve all disputes and issues that may arise with stakeholders in the course of their dealings amicably, to the extent possible and without prejudice to its laws, regulations and interests, provided that stakeholders are compensated in accordance with the judgments and decisions issued by the judicial authorities after all statutory and Sharia procedures relating to such judgments and decisions have been exhausted.
2. AIG's dealings with the Board members and related parties shall be conducted on the same terms and conditions applied by AIG to other stakeholders, without discrimination or preferential terms.
3. AIG shall ensure that contracts entered into between stakeholders and AIG guarantee and clearly set out in detail the procedures to be followed in the event that any party fails to fulfill its obligations, as well as the procedures pursuant to which compensation shall be paid.
4. AIG shall have a clear mechanism for awarding contracts and transactions of various types.
5. No stakeholder shall obtain any advantage through dealings in contracts and transactions that fall within AIG's ordinary course of business.
6. AIG shall disclose, in a transparent manner, any material events affecting its business in accordance with the policy and procedures of disclosure and transparency and the relevant laws and regulations issued by CMA.
7. AIG shall ensure that disclosure to shareholders and investors is made without discrimination, in a clear, correct and non-misleading fashion, in a timely, regular and accurate manner in order to enable shareholders and stakeholders to exercise

their rights to the fullest extent and to ensure that information does not become available to some of them without being made available to others.

8. AIG shall provide appropriate disclosure methods that enable the shareholders and other stakeholders to access the financial and non-financial information pertaining to AIG's performance and information in respect of ownership of shares, and to obtain a comprehensive view of the AIG's position.

9. AIG shall create an environment which is aware of the culture of risk management at AIG level by developing a general assessment of the risks that it may encounter and disclosing such risks transparently to stakeholders and parties related to AIG.

10. AIG shall ensure that stakeholders obtain information relevant to their activities to enable them to perform their duties. Such information shall be correct and sufficient and shall be provided in timely manner and on a regular basis.

11. AIG shall encourage stakeholders to participate in monitoring AIG's various activities and shall provide the mechanisms and frameworks that ensure the maximum benefit from the contributions of stakeholders to AIG and encourage them to participate in monitoring AIG's activities. Such mechanisms and frameworks shall include the following:

- AIG's website, which contains all information relevant to AIG.
- AIG's annual report.
- AIG Board of Directors' annual report.
- AIG's continuing disclosures.

Article (4): Reporting Non-Compliant Practices

AIG shall enable stakeholders to report to the Board of Directors any practices that may be carried out by Executive Management involving acts or practices that violate the applicable laws, regulations and rules, or that raise doubts regarding the financial statements, internal control systems or otherwise. AIG shall provide appropriate protection to the parties making such reports, in addition to maintaining the confidentiality of the reporting procedures, in accordance with the Whistleblowing Policy approved and implemented by AIG.

Article (5): AIG's Relationship with Employees

AIG considers its employees to be the foundation of its success. Accordingly, AIG shall treat all employees with respect and trust and in accordance with the principles of fairness, equality and non-discrimination, and shall build long-term relationships with them in accordance with the Kingdom's Labor Law. AIG is

also committed to providing healthy and safe working conditions for its employees.

Article (6): AIG's Relationship with Customers

1. Customer satisfaction is one of AIG's highest priorities. Providing high-quality products at appropriate prices determines AIG's relationship with its customers, and AIG shall always seek to fulfill its commitments to its customers.
2. AIG shall maintain the confidentiality of information relating to customers and suppliers and shall incorporate specific confidentiality provisions in the contracts and agreements entered into by AIG with creditors, customers and other suppliers.

Article (7): AIG's Relationship with Business Partners

AIG believes that its long-term relationships with its business partners (suppliers, contractors, partners, etc.) based on respect, trust and fairness constitute a fundamental basis for achieving its success. AIG shall encourage its business partners to participate with it in applying AIG's ethical standards.

Article (8): AIG's Relationship with the State

1. AIG is committed to complying with all legislation, regulations and laws related to its business.
2. AIG shall pay all due Zakat in full and within the prescribed payment period.

Article (9): AIG's Relationship with the Community

1. AIG considers itself part of the community in which it operates and is committed to ensuring that its relationship with the community is based on respect, trust, integrity and fairness. AIG shall seek to create employment opportunities for the community members.
2. AIG shall contribute to its community by supporting a range of charitable, educational and similar activities.
3. AIG shall seek to establish good relationships with non-governmental organizations with a view to building a better community and maintaining the advancement and safety of the community.
4. Environment protection is one of AIG's priorities. AIG shall seek to minimize the environmental impact resulting from its activities by reducing waste, emissions and fumes and optimizing the use of energy.

Article (10): Policy Approval and Implementation

The Board of Directors shall approve this Policy, which shall enter into force as of the date of its approval and may be amended as required.