

5. Board Duties and Mandates Performed by Board Members or Management

There were no special tasks delegated to any of the Board members or executive management during 2025, other than those delegated in the normal course of business.

6. Review of Transactions with Related Parties

Related party transactions were presented to the ARC by the Group Chief Financial Officer (GCFO). GCFO confirmed that proper internal controls over financial

reporting are established to ensure completeness and compliance. Related party transactions and the associated controls have been audited by the external Audit provider.

Related Parties Transactions

Statement of Related Party	Nature of relationship	Type of Transaction	Value of Transaction (AED)
INTERCOMPANY TRANSACTIONS			
Abu Dhabi Distribution Company PJSC	Sister Company	Electricity and water expenses	585,726,595
Abu Dhabi Ports Company PJSC	Sister Company	Clearance and export charges	12,581,772
Abu Dhabi Marine Services Safeen LLC (ADPMS)	Sister Company	Trans-shipment charges	97,472,536
Zones Corp Infrastructure Fund	Sister Company	Purchase - natural gas and rent	58,950,041
General Holding Corporation PJSC ("SENAAT")	Parent Company	Transfer of natural gas pipeline	202,865,415 ¹
Al Ain Foods & Beverages PJSC	Sister Company	Drinking water	557,822
Contango Management Consultancy LLC ICP	Sister Company	Consultancy fees	23,931,505
TRANSACTIONS WITH RELATED PARTIES			
Abu Dhabi National Oil Company	Under common control	Purchase - natural gas	566,831,461
National Health Insurance Company PJSC (Daman)	Under common control	Medical insurance cost	36,500,032
Abu Dhabi National Oil Company	Under common control	Transfer of natural gas pipelines	278,854,508 ²
Abu Dhabi Retirement and Pension Fund (UCC)	Under common control	Pension contribution	27,359,735
Abu Dhabi National Exhibitions Company PJSC (ADNEC)	Under common control	Exhibitions	975,792

¹ This transaction pertains to transfer of gas pipeline from "SENAAT" to EMSTEEL.
² This transaction pertains to transfer of gas pipelines from EMSTEEL to Abu Dhabi National Oil Company.

