

Pursuant to the CPA ORDER NUMBER 74 INTERM Law ON SECURITIES MARKETS, Section 12, article 12, IT has been decided to issue the following instructions: -

**Instructions NO (10) for 2009
Disclosure on influential ratios**

1- The expressions hereunder shall have the meanings set forth opposite each of them whereas indicates within these instructions:

Influential ratios: shall mean direct or indirect ownership of (10%) or more of listed company shares.

Natural person: - shall mean the person, his wife and his minor children.

Judicial person: - shall mean the company with affiliated and allied companies.

Point: shall mean the rate (1%) of listed company shares.

2- The entities that shall disclose on influential ratio:

A- The investor :-

First - Each natural or judicial person shall report to the ISC and ISX immediately upon owning 10% or more of listed company shares.

Second - Each natural or judicial person shall report to the ISC and ISX during one week about any transaction or conduct lead to increase or decrease the rate one point in (first) above.

B- Listed company :-

Each listed company shall disclose at its annual reports the number of shareholders that have (10%) or more from its issued shares.

Depository center :-

First: - the depository center shall report to ISC and ISX about the persons that have rate (10%) or more of listed company shares as shown at the end of each quarter of calendar year.

Second: - the depository center shall report to ISC and ISX about the changes on shareholders balances which mentioned through increasing or decreasing one point.

3- Add the following expression at the form of sell and buy authorization:-

"I certify my viewing on instructions No () that concerning the disclosure on Influential ratio and I obligated on the specified period that mentioned at ".

4- The violated persons and companies will be punished by prescribed sanctions of law 74 for 2004.