Related-Party Transactions Policy

POLICY DOCUMENT - FRA-REGULATED - EFFECTIVE 1 JANUARY 2026

Purpose

This Policy ensures that transactions with related parties are conducted at arm's length, appropriately approved, and properly disclosed.

1. Scope

This Policy applies to all Group entities and any transaction with a related party of Acumen Holding or its subsidiaries.

2. Definitions

Related parties include directors, key management personnel, significant shareholders, and their close associates and affiliated entities.

3. Arm's-Length Principle

Related-party transactions must be on terms no more favourable than those that would be available to an unrelated party in comparable circumstances.

4. Approval

Material related-party transactions require review by the Audit Committee and ratification by the Board. Interested parties must abstain from the relevant deliberation and vote.

5. Disclosure

Related-party transactions are disclosed in accordance with the requirements of the Egyptian Financial Regulatory Authority and applicable accounting standards.

6. Record-Keeping

A related-party register is maintained and reviewed periodically by the Risk and Compliance function.

7. Monitoring

Compliance monitors adherence to this Policy and reports any exceptions to the Audit Committee and the Board.