

# CMA's XBRL Based Electronic Filing Platform

# IFSAH

## Frequently Asked Questions General Assembly Domain

Version 1.0



## Who is required to submit the general assembly forms?

### Answer:

The General assembly forms are required to be filled and submitted to cma and accessibility of forms within every assembly will be a per they type of company:

- **Listed Licensed Companies:**
- **Listed unlicensed companies**
- **Unlisted licensed companies:**

General assembly forms can be submitted to CMA through Ifsah portal by Company admin or company super user.

- **Company Admin and Company Super User:** These roles have the functionality to submit the GA forms to CMA or approve or reject the filing submitted by a company user.
- **Company Users:** Can submit the GA forms to the Company Super User or Company Admin for approval.
- **Save Functionality:** Available for all users across all Eforms. However, the user who saves the filing will be the only one able to edit it.

## How can you edit a saved filing?

Filer can save the filing at any point, which will be marked as "in-progress. To make further edits, follow these steps:

- Navigate the pending filing in general assembly domain.
- Select the saved filing and click on the "Action" button
- The filing will open and click on edit functionality.

- The filing will open in edit mode, allowing you to make the necessary changes.

### What language GA forms should be submitted.

General Assembly forms should be submitted in Arabic. The option to change fields to English is provided solely for user convenience and understanding. When completing and submitting the forms, ensure that all entries are made in Arabic to comply with the submission requirements.

### Can you submit more than one assembly in the same form?

For Each type of assembly—Annual General Assembly, Ordinary General Assembly, and Extraordinary General Assembly—a separate form must be submitted. Filers cannot submit information for more than one assembly on the same form. Each assembly requires its own dedicated form to ensure that the details and proceedings are correctly documented and processed.

### What are the prerequisites for submitting the requirements to hold an Annual General Assembly for a listed company?

Before a listed company can submit the requirements for holding an annual general assembly, there are several preliminary steps that must be taken:

- **Submission of Annual Financial Statements (FS):** The company is required to submit its annual financial statements prior to filing the requirements for holding a general assembly.
- **Announcement via EForm 11:** The company must first make an official announcement using EForm 11 in the disclosure domain. This form serves as a necessary preliminary announcement regarding the intention to hold a general assembly.

It is crucial for listed companies to adhere to these prerequisites to ensure a smooth and compliant process for organizing their Annual General Assembly. Failure to comply with these steps may result in regulatory issues or delays in holding the assembly.

### How to link FS submission and selected fields with the requirements of holding annual general assembly

To link the submission of Financial Statements (FS) and announcement of general assembly fields with the requirements of holding an Annual General Assembly for a listed company, follow these steps:

- **Reference ID Selection:** Start by selecting the Reference ID associated with the previously submitted filing (EForm 11) in the disclosure domain.

This ID uniquely identifies your prior announcement of annual general assembly.

- **Auto-Populated Fields:** Once the Reference ID is selected, certain fields will be automatically populated based on the information provided in the disclosure domain. These fields are non-editable to ensure consistency and include:
  - Date of the general assembly
  - Items on the agenda
  - Date of disclosure of financial statements
  - Audited financial statements
  - Sharia auditor report (applicable only for Islamic companies)
  - Date of the right to attend the general assembly
  - Methods of participating in the assembly
  - Place of holding the general assembly
  - Postponed date of the assembly in the event of lack of quorum
- **Mandatory Attachments and Fields:** Review all the auto-populated fields for accuracy and complete any additional mandatory attachments and fields that are required for the submission.
- **Submission:** After ensuring that all mandatory details and attachments are filled out and uploaded, the "Submit" button will become enabled. Click on this button to submit the requirements for holding the Annual General Assembly.

By following these steps, you will have linked the FS submission to the requirements of holding an Annual General Assembly, ensuring that all relevant information is accurately reflected and consistent with the initial disclosure.

## What is the previous submission radio button for Eform 7.

The "Previous Submission" radio button on eForm 7 is used to indicate the status of any previous submissions related to lawsuit rulings. Your selection will determine which fields are displayed on the form for you to complete. The options are as follows:

- **No Previous Paper-Based Rulings:** Select this option if you have not submitted any paper-based rulings. When this option is selected, only the

fields for the first ruling will be displayed for you to fill out.

- **First Ruling Paper-Based or Not Submitted:** Select this option if you have not submitted the first ruling or if it was submitted in a paper-based format. In this case, you will need to fill out fields for both the first ruling and the appeal.
- **First and Second Ruling Paper-Based or Not Submitted:** Select this option if you have not submitted the first and the second ruling or if they were submitted in a paper-based format. This will require you to fill out fields for the first ruling, the appeal, and the cassation.

The eForm 7 will dynamically update to display the appropriate fields that you need to complete based on your selection of the previous submission status. This ensures that you provide all the mandatory fields for the current stage of your legal proceedings.

## How to disclose the update of subsequent ruling in Eform 7

To disclose an update for a subsequent ruling, such as an appeal or cassation, you should follow these steps:

- **Access Previous Form:** Begin by accessing the previously submitted form “view”. You can do this by navigating to the 'Pending Filings' or 'Filing History' sections of the portal.
- **Initiate Subsequent Filing:** Look for the option to initiate a subsequent ruling. This is typically labeled as "Subsequent ruling" button. Click on this to proceed with updating the form for the next ruling.
- **Review Un editable Fields:** After clicking on the subsequent ruling functionality, the form will display the previous submission. Certain fields, such as the case automated number and case subject matter, will be shown but will not be editable as they remain constant throughout all rulings along with the previous ruling fields.
- **Complete New Ruling Fields:** The form will now present additional fields that are required for the new ruling. Fill out these fields with the appropriate information for the subsequent ruling.
- **Submit the Updated Form:** Once you have completed all the necessary fields for the subsequent ruling, submit the updated form through the portal for processing.

## How to disclose the requirement for holding annual general assembly for unlisted licensed companies

To disclose the requirement for holding an Annual General Assembly for unlisted licensed companies, follow these general guidelines and steps:

- **Submit Financial Statements:** Ensure that the financial statement has been submitted in the FS domain as this is a prerequisite for disclosing the requirement to hold an Annual General Assembly.
- **Entity Type Considerations:** Be aware that there may be variations or additional required fields based on the entity type, such as whether the company is Islamic or conventional, or a limited liability company.
- **Reference ID:** Select the Reference ID that corresponds to the prerequisite filing ID of the financial statements.

#### **Filling the form:**

- **Meeting Type:** Choose "annual general assembly" as the meeting type.
- **Form Selection:** Select "Requirement of holding of GA" as the form name.
- **Financial Year and Filing ID:** Choose the financial year and filing ID linked to the earlier submitted annual financial statements.
- **Auto-Populated Fields:** Fields will fill automatically based on the Reference ID and cannot be altered. This includes the date the FS was submitted, audited financial statements, and the Sharia auditor report (if Islamic company).
- **Mandatory Fields for GA:** Input all mandatory fields required for conducting the General Assembly, such as the date of the general assembly, items on the agenda, methods of participating in the assembly, and the place of holding the general assembly.
- **Mandatory Attachments:** Fill in all mandatory attachments before you can submit the form.
- **Corrections During Review:** If the submission is under CMA review, the filer may request corrections.
- **Updates After Acknowledgment:** Once the CMA provides

acknowledgment, the filer may use the update function to modify the submission.

By following these steps, unlisted licensed companies can ensure that they meet the regulatory requirements for disclosing the holding of an Annual General Assembly. It is important to adhere to the specific guidelines provided by the CMA and to ensure that all information is accurate and complete before submission.

## How to disclose the annual general assembly minutes of meeting

To disclose the Annual General Assembly minutes of the meeting, follow these general guidelines and the specific steps for completing the Minutes of Meeting form:

- **Prerequisite Submission:** Confirm that the requirement for holding the General Assembly has been submitted before proceeding with the minutes.
- **Reference ID:** Use the Reference ID from the requirements of holding the general assembly submission in the minutes form to auto-populate items of the agenda.

### Minutes of meeting form

- **Meeting Type:** Select "annual general assembly" as the meeting type to ensure you are using the correct form.
- **Form Name:** Choose "Minutes of meeting" as the form name to document the proceedings of the GA.
- **Prerequisite Verification:** Verify if the prerequisite (Requirements for Holding) has been submitted. If so, select the corresponding Reference ID.
- **Auto-Populated Fields:** The form will automatically populate certain fields from the Reference ID, which become non-editable. These include agenda items and the date of the general assembly.
- **Manual Entry:** If the requirements for the general assembly were not submitted, all fields must be entered manually.

- **Meeting Date:** If the general assembly meeting was conducted as scheduled, the date will be pulled from the requirement filing. If the meeting date changed, enter the new date manually and attach the new date approval and the reason. No future dates will be accepted.
- **Agenda and Results:** Add the agenda and results for items discussed during the meeting.
- **Attachments and Mandatory Fields:** Attach all necessary documents (attested minutes of meeting) and complete all mandatory fields to enable the submission button.
- **Correction Request:** A correction request feature is available if the filing is pending at CMA.
- **Updates After Acknowledgment:** After receiving acknowledgment from CMA, the filer can update the submission if needed.

## When the filer should choose type of meeting as ordinary general assembly

The type of meeting should be chosen as an "ordinary general assembly" in the following circumstances:

- **Non-Annual Financial Statement Items:** When the items of the agenda do not include the announcement or discussion of annual financial statements, which are typically reserved for the Annual General Assembly.
- **Non-Extraordinary items of agenda:** When the agenda does not cover matters that would be classified as extraordinary general assembly

### For Listed Companies:

- The requirement for an ordinary general assembly will be submitted through the General Assembly domain and minutes needs to be disclosed in disclosure domain.

### For Unlisted Licensed Companies:

- Both the requirements and the minutes of the meeting for an ordinary general assembly should be submitted through the GA domain.

It is important for filers to correctly identify the type of general assembly to ensure compliance with regulatory guidelines and to provide clear and accurate information. Ordinary general assembly typically handle standard corporate governance matters and do not involve the significant issues addressed in



annual or extraordinary general assemblies.

## Who is required to submit the form for the authority's approval on agenda items?

The form should be filled by Licensed companies (listed and unlisted).

To ensure that listed licensed entities comply with these guidelines, they should:

- Indicate the status of the Board of Directors' meeting results related to the extraordinary general assembly.
- Select the Reference ID from the BOD submission.
- Complete all mandatory fields and attachments, including agenda items and reasons for the extraordinary general assembly, with the required attachment.
- The "Submit" button will be enabled once all mandatory details are filled.

To ensure that unlisted licensed entities comply with these guidelines, they should:

- Complete all mandatory fields and attachments, including agenda items and reasons for the extraordinary general assembly, with the required attachment.
- The "Submit" button will be enabled once all mandatory details are filled.

## How to submit the Certificate of Noting and choose the reference ID.

- The Reference ID used should correspond to the filing ID of the general assembly meeting outcome/result submitted in the disclosure domain for listed companies and requirements of holding form for unlisted licensed companies.
- Some fields will be auto-populated based on the selected Reference ID and are non-editable.
- All mandatory fields and attachments must be completed, including the date of certificate issuance, the certificate of noting the amendment of the company contract in the commercial register, and the Board of Directors (BOD) minutes regarding the amendments to the company's capital.

## How to use the correction functionality

Request for Correction (While Filing is Pending at CMA):

- If the filer identifies a need for correction while the filing is pending at CMA, they can use the request for correction feature.
- The filer should clearly state the reasons for the correction in the comment box provided within the filing system.
- Once the CMA reviews the request and approves it for correction, the status of the filing will be updated to "approved for correction."
- After the status is updated, the filer will see a correction button within the system.
- Clicking the correction button will make all fields in the filing editable, allowing the filer to make the necessary corrections.
- After corrections are made and the filing is resubmitted, the version number of the filing will be updated to reflect the changes (e.g., from version 1 to version 1.1).

Update Functionality (After CMA Acknowledgment):

- Once the CMA has acknowledged the filing, the update functionality becomes available.
- The filer can then submit updates to the filing as required.
- Upon submission of the updated filing, it will be sent to the CMA for approval.
- A new version of the filing will be created with the existing filing ID, and the previous version of the filing will be marked as discarded.

## Can a company user edit the filing after rejection from company super user

If a filing is rejected by the company super user, the company user cannot edit

that filing. Instead, the company user is required to submit a new general assembly with a new filing ID.