

1. Key Dividend Provisions

- 1.1 The Company shall pay dividends on shares to the shareholders in accordance with the regulations as to trading, clearing settlement, transfer of ownership and custody of securities and the applicable regulations of the Dubai Financial Market, and in accordance with the regulations, resolutions and circulars issued by the Capital Market Authority (“Authority”) in this regard.
- 1.2 The Company’s ability to pay dividends is dependent on a number of factors, including the Company’s overall performance, the availability of distributable reserves, the capital expenditure plans and other cash requirements in future periods, and there is no assurance that the Company will pay dividends or, if a dividend is paid, what the amount of such dividend will be.
- 1.3 The Company intends to adopt a semi-annual dividend distribution policy to pay dividends in cash in April and September of each year (subject to Board and General Assembly approval as applicable).

2. Dividend Determination

- 2.1 The Board shall recommend/approve dividend amounts to be distributed to the shareholders after evaluating the impact of the principles set out above. Each of the interim dividends and the final dividends shall be paid within the relevant payment date but only after:
 - 2.1.1 in respect of the interim dividends: the Board of Directors has approved the financial statements of the Company for the relevant period and resolved to pay interim dividend to the shareholders whether quarterly or semi-annually; and
 - 4.1.1 in respect of the final dividends: following approval of the financial statements of the Company for the relevant fiscal year and approval of the annual dividends at the General Assembly.
- 2.2 Subject to Board and General Assembly approval, the Company expects to pay a dividend amount of AED 440 million for the second half of financial year 2025, and an amount of AED 880 million for the financial year 2026.

The expected dividend distribution policy payment schedule is defined as follows:

Period	Payout date	Dividend Distribution
H2 2025	March 2026	AED 440 million
H1 2026	August 2026	AED 440 million
H2 2026	March 2027	AED 440 million

- 2.3 The Board of Directors may increase or decrease the dividend per share after evaluating the impact of a range of factors, including but not limited to debt level, investment opportunities; capital investments, financial covenants, Impact on the Corporate Credit Rating; state of the capital markets; overall performance in respective year, etc.

3. Dividend Pay-out

- 3.1 The Company shall deposit cash dividends of the shareholders registered on the tenth (10th) day as of the day following the date of the General Assembly or Board Meeting in which such profits are decided to be distributed and in accordance with the mechanism approved by the Authority, provided that payment of the cash dividends due to the shareholders shall be within thirty days as of the date of issuance of the decision approving such dividends.