Dividend Distribution Policy

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1. Purpose

The purpose of this Dividend Distribution Policy (the "Policy"), is to establish clear guidelines for the declaration and distribution of dividends by Oman International Development and Investment Company (Ominvest or Company), a company listed in the Muscat Security Exchange (MSX), ensuring a balanced approach that aligns with shareholder expectations, while maintaining financial flexibility and sustainable growth.

2. Compliance and Approvals

Ominvest shall ensure compliance with the laws and regulations of the Sultanate of Oman, including, without limitation, the applicable provisions of the Commercial Companies Law (CCL), the rules and regulations of the Financial Services Authority (FSA), the requirements of the Muscat Stock Exchange (MSX), Company Articles of Associations (AoA) and any other applicable requirements.

This Policy and any actions contemplated pursuant to it shall in all cases remain subject to applicable regulatory requirements, the approval of the Board of Directors (Board), and, where required, the approval of the shareholders at the Annual Ordinary General Meeting (AGM) or Extraordinary General Meeting (EGM).

3. Board of Directors Decision

The Board of Ominvest at its meeting held on 14 of May 2026 has approved this Policy. The Policy shall be reviewed on annual basis, or as required, by the Board to ensure its alignment with Ominvest's financial objectives, regulatory requirements, and market conditions. Any amendments or revisions to the guidance will be communicated accordingly, as required.

4. Dividend to Shareholder Intent

In line with its established history of uninterrupted dividend payments, Ominvest's Board intends to maintain a consistent and sustainable dividend distribution track record. Ominvest intends to pay dividends to its shareholders, in accordance with clause 6.

5. Interval of Dividend Payments

The Company intends to pay dividends on an annual basis.

6. Dividend Distribution Strategy

Dividends may be distributed in the following forms:

- **Cash Dividends**: Paid in cash to shareholders based on their holdings as of the record date.
- **Stock Dividends**: Issuance of additional shares to shareholders in proportion to their existing shareholdings as of the record date.
- **Equity Instruments:** Distribution of equity instruments such as perpetual bonds, mandatorily convertible bonds, or other instruments that can be converted into cash or additional shares of Ominvest, providing fixed returns.

Any dividend distribution in all forms including but not limited to cash, shares, mandatorily convertible bonds, perpetual bonds or other equity instruments, shall be subject to the necessary approvals.

The form and manner of distribution will be determined by the Board based on the following factors:

- **Profitability**: The availability of distributable profits, after deduction of statutory reserves, accumulated losses (if any), and any amount required to be retained by law, as determined by the audited financial statements.
- **Cash Flow and Liquidity**: Ominvest's cash flow position and ability to meet its operational, financial, and investment requirements.
- **Future Growth and Investments**: Anticipated capital needs for future expansion, acquisitions, and investment opportunities that align with Ominvest's long-term growth strategy.
- **Debt Obligations**: The impact of dividend payments on Ominvest's ability to meet its debt obligations and maintain a healthy leverage ratio.
- **Economic Conditions:** Prevailing economic conditions, market volatility, and their potential impact on the Company's performance and financial health.
- **Regulatory Requirements**: Compliance with the applicable laws, regulations and corporate governance standards.

7. Company's Financial Position

Reference may be made to the latest Financials found on Ominvest official website. Alternatively, the Company's most updated financial position is published on MSX.

8. Growth Strategy

The Board aims to maintain a balanced dividend payout ratio. The exact pay-out will depend on the factors mentioned in clause 6, ensuring Ominvest retains sufficient funds for reinvestment and future growth.

9. Industry Update

GCC economies have recently faced one of the most severe security and economic shocks in modern history, yet continue to demonstrate resilience, supported by strong fiscal buffers and policy credibility. Within the region, Oman stands out as relatively insulated, benefiting from its neutral foreign policy, strategic geography, and logistics infrastructure positioned outside the Strait of Hormuz.

Economic momentum in Oman remains positive and increasingly diversified. While hydrocarbon revenues continue to benefit from stable production and supportive prices, logistics has emerged as a key structural growth driver, reinforcing the country's role as a regional hub. Macroeconomic fundamentals have strengthened markedly, with lower public debt, improved external balances, and sizeable sovereign buffers supporting its investment-grade status.

The financial sector remains robust, supported by strong capitalization, stable asset quality, and ample liquidity, with continued progress in regulatory modernization including digital and open banking frameworks, the rollout of the national payment system, and enhanced credit infrastructure. Capital markets are also gaining traction, with improved liquidity, strong performance, and broader participation supporting Oman's longer-term trajectory toward emerging-market index inclusion.

10. Dividend Distribution Plan & Announcement

Dividends will be announced on the MSX and Company's official website, after the approval of the Board. The announcement shall typically include the following:

- Form of dividends
- Per-share dividend amount and total distribution value
- Payout ratio, or earnings coverage
- Approval details
- Payment date

11. Dividend Approval

Dividends declared by the Board are subject to approval by the shareholders at the AGM in accordance with law, unless in events where the form or structure of such dividends require approval at the EGM in accordance with applicable laws and regulations.

12. Policy Rationale

The Board has adopted this Policy to provide a transparent, predictable approach to dividend distribution, balancing shareholder returns with reinvestment needs to support long-term growth and value creation. Ominvest aims to provide sustainable and attractive returns to its shareholders through the declaration of dividends on annual basis, taking into account Ominvest's financial position, distributable reserves, investment plans, prevailing market conditions, long-term strategic objectives and regulatory requirements.

13. Amendment

The Board reserves the right, at its sole discretion and at any time, to amend this Policy, in whole or in part, subject to compliance with applicable laws and regulatory requirements. Any such amendment shall become effective upon receiving the necessary approvals. No amendment shall affect dividends already declared prior to the date of such modification. Any amendment or update to this Policy shall not prejudice or adversely affect the rights of shareholders as provided under applicable laws and the AoA. Such changes shall apply prospectively and shall not affect any dividends already declared or rights already accrued.

14. Legal Clause and Disclaimer

This Policy is a guiding framework and does not constitute a binding commitment or guarantee of dividend declaration or payment in any financial year. The actual declaration and distribution of dividends are subject to the approval of the Board, shareholders, the Company's financial performance, cash flow position, applicable laws and regulations, and any other factors deemed relevant by the Board. The Company reserves the right to amend this Policy at its discretion. Dividend disbursements, once declared, are processed exclusively through the Muscat Clearing & Depository Co. (MCD) system in accordance with applicable regulations. The Company's responsibility ends upon the transfer of the required funds to the MCD system.

15. Disclosures

The Policy shall be disclosed on the official website of the Company: www.ominvest.com and MSX website: www.msx.om

16. Contact information

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