

LISI GROUP (HOLDINGS) LIMITED

利時集團（控股）有限公司

(a company incorporated in Bermuda with limited liability)

(stock code : 526)

(the “Company”)

Dividend Policy

(Adopted by the Company pursuant to the board resolution passed on 17 January 2025)

1. Purpose

The Dividend Policy (the “Policy”) aims to set out the principles and guidelines that the Company intends to apply in relation to the declaration, payment or distribution of its net profits as dividend to the shareholders of the Company.

2. Principles and Guidelines

- 2.1 The board of directors (the “Board”) of the Company adopts the Policy that, in recommending or declaring dividends, the Company shall maintain adequate cash reserves for meeting its working capital requirements and future business growth as well as its shareholders’ value.
- 2.2 The Board has the discretion to declare and distribute dividends to the shareholders of the Company, subject to the laws of Bermuda, the laws of Hong Kong, the bye-laws of the Company and any applicable laws and regulations and the factors set out below.
- 2.3 The Board shall also take into account the following factors of the Company and its subsidiaries (collectively, the “Group”) when considering the declaration and payment of dividends:
 - a. financial results of the Group for a financial year or period;
 - b. cash flow situation;
 - c. business performance and strategies;
 - d. forecasted operations and earnings;
 - e. macroeconomic environment and business cycles in which the Group operates its lines of business;
 - f. capital requirements and expenditure plans;
 - g. retained earnings and distributable reserves of the Company and each of the subsidiaries of the Group;
 - h. interests of shareholders;
 - i. any legal or statutory restrictions on payment of dividends; and
 - j. any other factors that the Board may consider relevant.

- 2.4 Depending on the financial conditions of the Group the conditions and factors as set out above, dividends may be proposed and/or declared by the Board for a financial year or period:
- a. interim dividend;
 - b. final dividend;
 - c. special dividend; and
 - d. any distribution of net profits that the Board may deem appropriate.
- 2.5 Any final dividend for a financial year will be subject to shareholders' approval.
- 2.6 The Company may declare and pay dividends by way of cash or scrip or other means that the Board considers appropriate.
- 2.7 Any dividend unclaimed shall be forfeited and shall revert to the Company in accordance with the bye-laws of the Company.
- 2.8 The Company does not have any pre-determined dividend payout ratio. There is no assurance that dividends will be declared or paid in any particular amount for any year or period. The Policy shall in no way constitute a legally binding commitment by the Company that any dividend will be paid in any particular amount and/or in no way obligate the Company to declare a dividend at any time or from time to time.

3. Review of the Policy

The Board will continually review the Policy as appropriate from time to time.