

# PACIFIC MILLENNIUM PACKAGING GROUP CORPORATION

## 國際濟豐包裝集團

(the “**Company**”, together with subsidiaries, the “**Group**”)

*(incorporated in the Cayman Islands with limited liability)*

### **DIVIDEND POLICY (this “Policy”)**

*(Adopted by the Company on 24 March 2026)*

#### **1. THE DIVIDEND POLICY**

The declaration, form, frequency and amount of any dividend payout of the Company must be in accordance with relevant laws, rules and regulations and subject to the articles of association of the Company (the “**Articles of Association**”).

Provided there are distributable profits or the Company is able to pay its debts when they fall due in its ordinary course of business immediately following the relevant dividend payment, and without affecting the operations of the Group, the Company may consider declaring and pay dividends to the shareholders of the Company (the “**Shareholders**”) out of the profits and/or reserves of the Company lawfully available for distribution including share premium account (as the case may be). In deciding whether to propose a dividend and in determining the dividend amount, the board of directors of the Company (the “**Board**”) shall take into account, including but not limited to: (i) the general financial condition of the Group; (ii) working capital and debt level of the Group; (iii) future cash requirements and availability for business operations, business strategies and future development needs; (iv) forecasted operations and earnings; (v) retained earnings and distributable reserves of the Group; (vi) any restrictions on payment of dividends that may be imposed by the Group’s lenders; (vii) the general market conditions; (viii) the interests of the Shareholders; and (ix) any other factors that the Board deems appropriate at the relevant time.

The payment of the dividend by the Company is also subject to any restrictions under the Companies Act of the Cayman Islands and the Articles of Association.

Any dividend unclaimed shall be forfeited and shall revert to the Company in accordance with the Articles of Association.

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. This 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.

## **2. REVIEW OF THIS POLICY**

The Board will review this Policy from time to time and reserves its right in its sole and absolute discretion to update, amend, modify and/or cancel this Policy. There can be no assurance that dividends will be paid in any particular amount for any given period.

## **3. DISCLOSURE OF THIS POLICY**

This Policy will be published on the Company's website for public information. A summary of this Policy will be disclosed in the annual report of the Company.