



Emerald Plantation Holdings Limited

(the “Company”)

Clarification of Dividend

Reference is made to the announcement of the Company dated 16 January 2026 regarding the declaration of a dividend (the “**Dividend**”) of US\$0.0973 per share of the Company (CUSIP Number: G30337 102).

The Company wishes to clarify that the Company does not currently have any positive retained earnings on its balance sheet, and as such this dividend was not distributed from its retained earnings. The Company was able to make a declaration of dividend out of amounts standing to the credit of its share premium account which, subject to the provisions of section 34(2) of the Companies Law, is a distributable reserve of the Company.

This announcement is for information purposes only and is not an offer to purchase or sell, a solicitation of an offer to purchase or sell or solicitation of consents with respect to any securities.

Emerald Plantation Holdings Limited

19 January 2026