Emirates Integrated Telecommunications Company PJSC ("du")
Disclosure Announcement
Extension of Federal Royalty Scheme for the Period 2027–2029

Dubai, UAE - 24 July 2026: Emirates Integrated Telecommunications Company PJSC ("du" or the "Company"), listed on the Dubai Financial Market under ticker symbol DU, announces that it has been notified by the Ministry of Finance of the extension of the existing Federal Royalty regime and Corporate Tax Law applicable to the telecommunications sector for a further three-year period, commencing on 1 January 2027 and ending on 31 December 2029.

Key terms of the extended regime

Under the extended regime, the following federal royalty and tax treatment shall apply:

- A Federal Royalty rate of 38% shall apply to net profits generated in the UAE.
- A Corporate Tax rate of 9% shall apply to net profits generated in the UAE after deduction of the Federal Royalty amount.
- The aggregate annual amount of Federal Royalty and Corporate Tax payable by the Company shall not be lower than AED 1.8 billion.
- The annual Federal Royalty and Corporate Tax amounts shall be payable within five months from the end of the relevant fiscal year.

Items Excluded from the Royalty Calculation

- Profits generated by international controlled entities.
- Profits generated by international non-controlled entities, including associates and joint ventures.
- Dividends or other profit distributions received from international investments that are subject to local corporate tax, or a similar tax, in the relevant jurisdiction at a rate of 9% or above.
- Profit attributable to non-controlling interest holders in UAE controlled entities.

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