OCI Global

OCI Global Shareholder Decision Guide

Your options for your OCI Shares in connection with the NNS Offer and the proposed Combination with Orascom Construction

Important

This guide is a simplified practical overview and does not constitute investment, legal or tax advice. Shareholders should read the NNS Offer Memorandum, OCI Position Statement, EGM Agenda and Explanatory Notes, and Share Settlement FAQ in full. If this guide is inconsistent with those documents, the transaction documents prevail.

The Combination remains subject to shareholder approval and the other conditions and implementation requirements described in the transaction documents. Nothing in this guide assumes that the Combination will be completed.

Step 1 Choose your preferred outcome

Would you prefer to receive EUR 4.10 in cash under the Offer, sell your OCI Shares on the market, or retain your OCI Shares and, if the Combination is completed, become entitled to receive shares in Orascom Construction ("OC Shares")?

A Receive EUR 4.10 in cash	B Sell on Euronext Amsterdam	C Retain shares and receive OC Shares
Accept the Offer Instruct your bank, broker or custodian in time to tender some or all of your OCI Shares validly under the Offer. You will receive EUR 4.10 in cash for each OCI Share accepted and will not receive OC Shares in respect of those shares.	**Sell your OCI Shares** Instruct your broker to sell some or all of your OCI Shares before the relevant trading deadline. The market price may be higher or lower than EUR 4.10. Costs and execution depend on your broker and market conditions.	**Retain your OCI Shares** If you do not tender or sell your OCI Shares and the Combination is completed, you will become entitled to 0.4634 OC Shares for every OCI Share held, before Dutch dividend withholding tax, fractional-share adjustments and other applicable adjustments. **Continue to Step 2.**

You may combine these choices across your holding, subject to the terms, conditions and deadlines in the transaction documents.

What happens if you take no action

Taking no action does not ensure that OC Shares will be delivered directly to you. If you do not tender or sell your OCI Shares and the Combination is completed, you will become entitled to receive OC Shares. Direct delivery through ADX depends on your intermediary supporting the settlement process and on the required NIN, ADX settlement information and proof of ownership being provided by the applicable deadline. Otherwise, the OC Shares attributable to you will initially be held through the Suspense Account.

Certain banks, brokers or custodians may have policies that could result in the sale or tender of OCI Shares in certain circumstances. Shareholders should contact their intermediary directly to understand its applicable policies.

This decision guide is intended for holders of OCI Shares only. Holders of derivatives referencing OCI Shares should contact their bank or broker regarding the treatment applicable to them.

Step 2 If retaining OCI Shares, check your intermediary

Ask your existing bank, broker or custodian as soon as possible to confirm whether it:

- can receive and hold OC Shares through ADX;
- can participate in the settlement process for this specific distribution;
- can provide the required NIN and ADX settlement information on your behalf, or explain what you must provide;
- provides ADX trading access, if you wish to trade the OC Shares; and
- will confirm the deadlines, documentation, costs and restrictions that apply to you.

Yes, my intermediary supports the distribution	No or not yet confirmed
Follow its instructions Provide all requested NIN, account and ADX settlement information, together with any required proof of ownership, through your bank, broker or custodian by the deadline applicable to you. If the required information is complete, accurate and provided by the applicable deadline, your net OC Shares can be credited through the applicable ADX settlement procedure after completion.	**Consider another intermediary promptly** You may be able to open an account with, and transfer your OCI Shares to, an intermediary that supports this distribution and ADX. Start well before applicable deadlines. Opening an account alone is not sufficient; confirm that the intermediary can receive your OCI Shares in time and process this specific distribution.

Key terms

ADX securities account: An account through which ADX-listed securities can be received and held. The availability of trading depends on the services provided by your intermediary.

NIN: The investor identification number used within the ADX clearing, settlement and trading infrastructure. Depending on the custody arrangements, this may be your own NIN or a NIN provided through the applicable custody structure. A NIN alone is not a securities or trading account.

Settlement information: The NIN, account, broker, custody and other details required to deliver OC Shares to the appropriate ADX securities account.

Intermediaries that may provide ADX access

OCI does not recommend any intermediary or guarantee that it can open an account, receive a transfer of OCI Shares, process this distribution or provide trading access by a particular deadline.

Shareholders must confirm services, eligibility, requirements, costs and timing directly with the relevant intermediary.

Information on financial intermediaries that have provided relevant confirmations to OCI regarding the services they may be able to support, together with any broker-specific guidance, will be made available separately where appropriate. Any such information is provided for convenience only, will not purport to be exhaustive, and does not constitute a recommendation. Shareholders should contact the relevant intermediary directly to confirm the services available to them, any applicable onboarding requirements, fees and eligibility criteria.

Step 3 If settlement information is missing

If the Combination is completed and the required NIN, ADX settlement information and any required proof of ownership have not been provided by the applicable deadline, the OC Shares attributable to you will not initially be delivered to your ADX securities account. They will instead be held through an interim Suspense Account pending completion of the applicable onboarding and delivery requirements.

Trading	You cannot trade the OC Shares while they remain in the Suspense Account.
Voting and corporate actions	Voting rights and other corporate actions cannot, in principle, be exercised by you while the OC Shares remain in the Suspense Account.
Dividends	Dividends accruing on the OC Shares will be held by the Abu Dhabi CSD pending completion of the applicable delivery requirements and will not be paid directly to you during that period.
Duration	The Suspense Account will be established for a period of at least six months following completion of the Combination and may be extended.
Further arrangements	At or around the end of that initial period, OC management will determine the appropriate arrangements for any remaining OC Shares. This may include extending the Suspense Account, establishing an ADGM foundation, or implementing another appropriate structure no less attractive to the relevant shareholders. Further details will be communicated if and when implemented.

Tax and fractional-share points

- Your gross entitlement is 0.4634 OC Shares for every OCI Share held.
- The distribution of OC Shares will generally be subject to Dutch dividend withholding tax at the applicable rate.
- For shareholders not eligible for relief at source, OCI will sell the required number of OC Shares and use the proceeds to fund the Dutch dividend withholding tax obligation. The number of OC Shares ultimately delivered may therefore be lower than the gross entitlement. No gross-up or additional compensation will be paid.
- Fractional OC Share entitlements will be handled through the applicable Euroclear Nederland and intermediary arrangements. Client-level treatment will depend on the arrangements applied by the relevant bank, broker, or custodian.
- Your individual tax treatment may differ. Consider obtaining independent tax advice.

Your EGM vote and your Offer decision are separate

Voting or not voting at the EGM is not the same as accepting the Offer. The Offer will be discussed at the EGM but will not itself be put to a shareholder vote. The resolutions to be voted on are described in the EGM Agenda and Explanatory Notes. Follow the definitive EGM materials and your intermediary's instructions for registration and voting.

Before making your decision

- Read the NNS Offer Memorandum, OCI Position Statement, EGM Agenda and Explanatory Notes, and Share Settlement FAQ.
- Check all official transaction dates and any earlier deadline imposed by your bank, broker or custodian.

- Confirm whether your intermediary can process this specific distribution, which NIN and account will be used, and what documentation, costs, tax implications, restrictions and possible delays apply.