

THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

If you are in any doubt as to the action you should take, you should seek your own independent financial advice immediately from your professional adviser or other appropriate independent financial adviser who is licensed by the SCA.

If you have sold or otherwise transferred all of your UNIKAI Shares (other than pursuant to the Offer), please send this Offer Document at once to the purchaser or transferee or to the bank, stockbroker, or other agent through whom the sale or transfer was effected for delivery to the purchaser or transferee. **However, this Offer Document must not be forwarded or transmitted in or into any Restricted Jurisdiction (as defined below) or in or into any jurisdiction where to do so would constitute a violation of the relevant laws in that jurisdiction.** If you have sold or transferred only part of your holding of UNIKAI Shares, you should retain this Offer Document and consult a licensed financial advisor authorized by the Securities and Commodities Authority in the United Arab Emirates.

This Offer Document has been prepared based on the provisions of the Decision of the Chairman of the SCA Board of Directors No. (18 / RM) of 2017 concerning the rules of acquisition and merger of public shareholding companies and the Administrative Decision No. (62 / R.T) of 2017 concerning the technical requirements for acquisition and merger rules.

Capitalised terms in this Offer Document shall have the meaning given to them in Annex IV (Definitions).

Offer Document

**Al Wafir for Marketing Services K.S.C.C voluntary conditional cash
offer to
acquire a minimum of 50% + 1 share and up to 51% of the issued and
paid-up ordinary share capital of UNIKAI Foods P.J.S.C. for
AED 6.60 in cash for each UNIKAI Share**

DISCLAIMER STATEMENT:

The SCA, the DFM and Dubai CSD are not liable for the content of this Offer Document and shall not submit any confirmation in relation to the accuracy or completeness thereof, and hereby expressly disclaim any responsibility for any loss arising from the content of this document or from relying on any part thereof.

Offeror

AL WAFIR FOR MARKETING SERVICES K.S.C.C

Kuwait, Kuwait

**Legal adviser to the
Offeror**

Al Tamimi & Company

**Financial Advisor and Lead Receiving
Bank**

First Abu Dhabi Bank PJSC

UNIKAI SHAREHOLDERS WISHING TO ACCEPT THE OFFER MUST EITHER (I) SUBMIT AN ELECTRONIC ACCEPTANCE FORM AT WWW.BANKFAB.COM/V1/EN-AE/INVESTMENT-BANKING/POSUBSCRIPTION, OR (II) RESPOND WITH A COMPLETED ACCEPTANCE FORM, AS SET OUT IN THE ACCEPTANCE FORM NO LATER THAN 1PM ON 16 February 2026.

FURTHER GUIDANCE ON THE PROCEDURE FOR ACCEPTANCE OF THE OFFER IS SET OUT IN THE ACCEPTANCE FORM ACCOMPANYING THIS OFFER DOCUMENT.

This Offer Document is dated 19 January 2026.

AL WAFIR FOR MARKETING SERVICES K.S.C.C DECLARATION

1. Responsibility

The board members of Al Wafir for Marketing Services K.S.C.C accepts responsibility for the validity and accuracy of the information contained in this Offer Document, other than the UNIKAI financial statements referred to in Annex II to this Offer Document, or any information relating to those statements included in this Offer Document (the **UNIKAI Financial Statements**). For the purpose of this Offer Document, Al Wafir for Marketing Services K.S.C.C and its board members assume the accuracy of the UNIKAI Financial Statements. To the best of the knowledge of Al Wafir for Marketing Services K.S.C.C, the highest standards of accuracy and fairness have been observed in the preparation of this announcement, and information contained in this Offer Document is in accordance with the facts and does not intentionally omit or ignore any material fact likely to affect the importance or completeness of such information within this Offer Document.

TO ACCEPT THE OFFER

UNIKAI Shareholders wishing to accept the Offer must either (i) submit an Electronic Acceptance Form at www.bankfab.com/v1/en-ae/investment-banking/iposubscription, or (ii) complete, sign and return the Acceptance Form accompanying this Offer Document as soon as possible to one of the Lead Receiving Bank Participating branches listed below and, in any event, so as to be received as set out in the Acceptance Form no later than 1PM on 16 February 2026 (or such later date as may be notified by the Offeror to UNIKAI).

Further guidance on the procedures for acceptance of the Offer are set out in the Acceptance Form accompanying this Offer Document (including the list of branches of the Lead Receiving Bank where UNIKAI Shareholders may submit Acceptance Forms).

If you have any questions relating to the procedure for acceptance of the Offer, please contact the Lead Receiving Bank on 02-6161800 (24/7). The Lead Receiving Bank cannot provide advice on the merits of the Offer nor give any financial, legal or tax advice.

You are advised to read the whole of this document carefully.

THE OFFER CLOSING DATE IS 1PM ON 16 February 2026.

EXPECTED TIMETABLE OF PRINCIPAL EVENTS*

Event	Date
Publication of Offer Document	19 January 2026
Offer opening date	20 January 2026
Offer closing date**	1PM on 16 February 2026
Offer results announcement	17 February 2026
Expected Unconditional Date	Before 31 May, 2026
Payment of consideration to UNIKAI Shareholders	Within 3 days after the Unconditional Date
UNIKAI Shares registered in the name of Al Wafir for Marketing Services K.S.C.C	Within 3 days after the Unconditional Date

*Subject to any adjustments to the timetable as may be required or approved by the SCA.

IMPORTANT INFORMATION

IMPORTANT: If you are in any doubt as to the action you should take, it is recommended that you seek your own independent financial advice from a licensed financial advisor authorized by the Securities and Commodities Authority in the United Arab Emirates.

No person should construe the contents of this Offer Document as legal, financial or tax advice.

Overseas UNIKAI Shareholders

This Offer Document has been prepared in compliance with applicable laws and regulations of the UAE and the information disclosed may not be the same as that which would have been disclosed if this Offer Document had been prepared in accordance with the laws and/or regulations of jurisdictions outside the UAE. The Offer is being made in relation to securities of a UAE company and you should be aware that this Offer Document and any other documents relating to the Offer have been or will be prepared in accordance with UAE disclosure requirements, format and style, all of which may differ from those applicable in other jurisdictions.

The Offer is not being made, directly or indirectly, in, into or from a Restricted Jurisdiction where to do so would violate the laws in that jurisdiction, and the Offer is not capable of acceptance from or within a Restricted Jurisdiction. Accordingly, copies of this Offer Document, the Acceptance Form and any accompanying document are not being, and must not be, directly or indirectly, mailed or otherwise forwarded, distributed or sent in, into or from a Restricted Jurisdiction where to do so would violate the laws in that jurisdiction, and persons receiving this Offer Document, the Acceptance Form and any accompanying document (including custodians, nominees and trustees) must not mail or otherwise distribute or send them in, into or from such jurisdictions as doing so may invalidate any purported acceptance of the Offer. The availability of the Offer to UNIKAI Shareholders who are not resident in the UAE may be affected by the laws of the relevant jurisdictions in which they are resident. Such persons should inform themselves about and observe any applicable legal or regulatory requirements of their jurisdiction.

If you are a resident of the United States, please read the following:

The Offer is being made to acquire the securities of UNIKAI, a company incorporated and registered in Dubai, United Arab Emirates, and is being made in the United States in reliance on, and compliance with, the exemption from the US Securities Exchange Act of 1934, as amended, afforded by Rule 14d-1(c), Section 14(e) and Regulation 14E thereunder. The Offer shall be made in the United States by the Offeror and no one else.

The Offer is subject to the disclosure and procedural requirements of the UAE, which differ from those in the US, including with respect to withdrawal rights and offer timetable that are different from those applicable under US domestic tender offer procedures and law. In addition, the payment and settlement procedure with respect to the Offer shall comply with the relevant UAE rules, which differ from US payment and settlement procedures, particularly with regard to the date of payment of consideration. Neither the SEC, nor any securities commission of any state of the US, has approved the Offer, passed upon the fairness of the Offer or passed upon the adequacy or accuracy of this Offer Document. Any representation to the contrary is a criminal offence in the US.

Financial information relating to UNIKAI included in this Offer Document has been prepared in accordance with IFRS and other mandatory reporting requirements applicable in the UAE and may not be comparable

to financial information of US companies or companies whose financial statements are prepared in accordance with generally accepted accounting principles in the United States.

It may be difficult for investors to enforce their rights and any claim they may have arising under US federal securities laws, since Al Wafir for Marketing Services K.S.C.C and UNIKAI are Kuwaiti and UAE companies, respectively, and some or all of their officers and directors are residents of countries other than the United States. Investors may not be able to sue a non-US company or its officers or directors in a non-US court for violations of the US securities laws. It may be difficult to compel a non-US company and its affiliates to subject themselves to a US court's judgment.

The receipt of cash pursuant to the Offer by a US holder of securities of UNIKAI may be a taxable transaction for US federal income tax purposes and under applicable state and local, as well as foreign and other tax laws. Each holder of securities of UNIKAI is urged to consult its independent professional adviser immediately regarding the tax consequences of acceptance of the Offer.

Any person (including custodians, nominees and trustees) who would, or otherwise intends to, or may have a contractual or legal obligation to forward this Offer Document and/or the Acceptance Form to any jurisdiction outside the United Arab Emirates, should read paragraph 4 of Section II (*Further Terms of the Offer*) to this Offer Document before taking any action.

Information provided as at the date of this Offer Document

Statements contained in this Offer Document are made as at the date of this Offer Document, unless some other time is specified in relation to them, and the publication of this Offer Document (or any action taken pursuant to it) shall not give rise to any implication that there has been no change in the facts or affairs of UNIKAI or the Offeror (or any member of their respective Groups) as set out in this Offer Document since such date. The Offeror expressly disclaims any obligation to update such statements other than as required by law or by the rules of any competent regulatory authority, whether as a result of new information, future events or otherwise.

No representations

No person has been authorised to give any information or to make any representations other than those contained in this Offer Document and, if given or made, such information or representations must not be relied on as having been authorised by Al Wafir for Marketing Services K.S.C.C, the Lead Receiving Bank, or any of the other advisers in connection with the Offer.

The Lead Receiving Bank, which is authorised and regulated in the United Arab Emirates by the Central Bank of the United Arab Emirates, is acting exclusively for the Offeror and no one else in connection with the Offer and shall not be responsible to anyone other than the Offeror for providing the protections afforded to clients of the Lead Receiving Bank nor for providing advice in connection with the Offer or any matter referred to in this Offer Document.

Publication on website

This Offer Document shall be available on UNIKAI's website at www.unikai.com.

For the avoidance of doubt, except in respect of UNIKAI's audited consolidated financial statements for the financial years ended 31 December 2022, 31 December 2023 and 31 December 2024, and the interim consolidated financial statements for the period ended 30 September 2025, neither the content of any website of UNIKAI nor the content of any website accessible from hyperlinks on any such website is

incorporated into, or forms part of, this Offer Document and no person accepts any responsibility for the contents of such websites.

Rounding

Certain figures included in this Offer Document have been subjected to rounding adjustments. Accordingly, figures shown for the same category presented in different tables may vary slightly and figures shown as totals in certain tables may not be an arithmetic aggregation of the figures that precede them.

Forward-looking statements

This Offer Document (including information incorporated by reference in this Offer Document), oral statements made regarding the Offer, and other information published by the Offeror (or any of the Offeror's affiliates) contain statements which are, or may be deemed to be, "forward-looking statements". Such forward-looking statements are prospective in nature and are not based on historical facts, but rather on current expectations and on numerous assumptions regarding the business strategies and the environment in which UNIKAI operates in the future and are subject to risks and uncertainties that could cause actual results to differ materially from those expressed or implied by those statements. The forward-looking statements contained in this Offer Document relate to UNIKAI's or Al Wafir for Marketing Services K.S.C.C's (or, as may be the case, a member of their respective Group's) future prospects, developments and business strategies, expectations in relation to the timing of the Offer and other statements which are not historical facts. In some cases, these forward-looking statements can be identified by the use of forward-looking terminology, including the terms "believes", "estimates", "will look to", "would look to", "plans", "prepares", "anticipates", "expects", "is expected to", "is subject to", "budget", "scheduled", "forecasts", "synergy", "strategy", "goal", "cost-saving", "projects", "intends", "may", "will", "shall" or "should" or their negatives or other variations or comparable terminology. Forward-looking statements may include statements relating to the following: (i) future capital expenditures, expenses, revenues, earnings, synergies, economic performance, indebtedness, financial condition, dividend policy, losses and future prospects; (ii) business and management strategies; and (iii) the effects of global economic conditions and governmental regulation on AL Wafir for Marketing Services K.S.C.C's or UNIKAI's (or, as may be the case, a member of their respective Group's) business. By their nature, forward-looking statements involve risk and uncertainty because they relate to events and depend on circumstances that may occur in the future. These events and circumstances include changes in the global, political, economic, business, competitive, market and regulatory forces, future exchange and interest rates, changes in tax rates and/or regimes and future business combinations or disposals. If any one or more of these risks or uncertainties materialises or if any one or more of the assumptions prove incorrect, actual results may differ materially from those expected, estimated or projected. Such forward-looking statements should therefore be construed in the light of such factors. Neither Al Wafir for Marketing Services K.S.C.C, nor any of their respective associates or directors, officers or advisers, provide any representation, assurance or guarantee that the occurrence of the events expressed or implied in any forward-looking statements in this Offer Document shall actually occur. Given these risks and uncertainties, potential investors should not place any reliance on forward-looking statements.

Language

This Offer Document has been prepared in both English and Arabic. The English is an unofficial translation of the formal Offer Document published in the Arabic language. No reliance should be placed on the English translation, which may not entirely reflect the official Arabic language Offer Document.

Definitions

Certain words and terms used in this Offer Document are defined in Annex IV (*Definitions*) of this Offer Document.

Dates and time

All references to dates and times shown in this Offer Document are to the Gregorian calendar and UAE time, respectively, unless otherwise stated.

Date of publication

The date of publication of this Offer Document is 19 January 2026.

LETTER FROM AL WAFIR FOR MARKETING SERVICES K.S.C.C

19 January 2026

OFFER FOR YOUR SHARES IN UNIKAI FOODS P.J.S.C.

Dear UNIKAI Shareholder,

Al Wafir for Marketing Services K.S.C.C (**Offeror**) is making a conditional voluntary cash offer to you, as a shareholder of UNIKAI Foods P.J.S.C. (**UNIKAI**), for the shares you hold in UNIKAI in return for the payment in cash of AED 6.60 per UNIKAI Share you hold.

This Offer Document has been prepared in connection with a voluntary conditional cash offer (the **Offer**) and is made by the Offeror in order to acquire not less than 50% + 1 share and up to 51% of the issued and paid-up ordinary shares of UNIKAI on the terms and subject to conditions set out in this Offer Document.

This Offer becomes unconditional only if the Conditions are fulfilled or waived, where applicable, as set out in paragraph 5 of Section I (*General Information and Details of the Offer*) of this Offer Document and has been constituted in compliance with applicable laws and/or regulations and certain approvals and exemptions granted in respect of this Offer.

Background to and reasons for the Offer

The Offeror is a company incorporated and registered in Kuwait with commercial registration number 75451. The Offeror is a company controlled by the prominent Al Bahar Family with its headquarters in Kuwait, focusing on the food and beverage sector in the GCC. Established in 1998, its investment mandate is to invest in and operate businesses across the complete food and beverage value chain ranging from manufacturing, logistics, distribution, retail, and restaurants. It is currently active across all the aforementioned segments with its current portfolio of companies: a Water Bottling Plant out of Kuwait, OnCost a chain of grocery stores, AlForda Kuwait Central Frutis & Vegetable Market, as well as a portfolio of restaurants. In recent years the Offeror has expanded its investment mandate to include Media, Entertainment and Facility management through Ghaliyah, Trampo Extreme and EFS Dubai. In addition to the Offeror, the Al Bahar family holds multiple ownerships and interests across the GCC in several sectors including Banking, Heavy machinery, regional real estate, FMCG trading, insurance, consumer finance as well as asset management.

The intentions, plans and purpose of the Offer

The Offeror believes that by becoming a major shareholder and leveraging its proven ability to scale and enhance value across its portfolio, it is uniquely positioned to lead UNIKAI through a focused and ambitious transformation. While UNIKAI declared dividends in the last financial year, the Offeror views the current Offer as a compelling opportunity for UNIKAI Shareholders to secure immediate, tangible value—especially given the limited liquidity of the traded share, which restricts shareholders' ability to realize value in the open market. The Offeror is confident that its strategic involvement will unlock significant long-term potential but recognizes that such a transformation will be capital intensive, complex, and unlikely to deliver short-to medium-term returns. The Offeror intends to assume a strategic role in shaping UNIKAI's future direction, including:

- (a) deploying financial resources required to modernize operations, strengthen the balance sheet, and support long-term growth initiatives;

- (b) introducing proven governance practices, efficiency measures, and digital transformation programs to improve profitability and competitiveness;
- (c) leveraging its regional and international network to open new distribution channels, pursue adjacent product opportunities, and expand UNIKAI's geographic footprint; and
- (d) creating value by integrating UNIKAI into the Offeror's broader portfolio, enabling procurement efficiencies, shared services, and cross-business collaboration.

The Offeror will act as a long-term partner, guiding UNIKAI through a structured transformation that aims to position the company as a stronger and more resilient player in its sector.

Key terms and benefits for UNIKAI Shareholders

Under the terms of the Offer, UNIKAI Shareholders will be entitled to receive:

AED 6.60 in cash for each UNIKAI Share (the Offer Price).

Assuming that the UNIKAI Shareholders accept the Offer to the Maximum Acceptance Threshold, then the maximum total value of the Offer will be **AED 130,738,806.00**.

Offer Price

In determining the Offer Price, the Offeror has considered several standard valuation methodologies including a combination of discounted cash flows analysis, comparable trading multiples and precedent transaction multiples within the sector.

The Offer Price represents an attractive premium of 7.84% to the last share price close of AED 6.12 per share as at 14 January 2026.

Offer Conditions

The Offer will be subject to the fulfilment or waiver (by the Offeror) of the Conditions set out in paragraph 5 of Section I (*General Information and Details of the Offer*) of this Offer Document. Key Conditions of the Offer include the receipt of any required regulatory and statutory approvals, and that the number of UNIKAI Shares tendered in acceptance of the Offer results in the Offeror acquiring not less than 50% + 1 share of the issued share capital of UNIKAI.

If the required regulatory and statutory approvals are not obtained, or if the number of UNIKAI Shares tendered in acceptance of the Offer does not result in the Offeror acquiring not less than 50% + 1 share, none of the UNIKAI Shareholders will be entitled to receive the Offer Price including those UNIKAI Shareholders who may have already submitted either (i) an Electronic Acceptance Form or (ii) an Acceptance Form.

Please refer to paragraph 5 of Section I (*General Information and Details of the Offer*) of this Offer Document for the complete list of Conditions.

Further guidance in respect of the procedure for accepting this Offer are set out in the accompanying Acceptance Form.

Yours faithfully

Al Wafir for Marketing Services K.S.C.C



Shareholder actions to be taken

If, as a UNIKAI Shareholder, you are willing to accept the Offer, you must first ensure that the UNIKAI Shares you intend to tender under the Offer are held in your Dubai CSD account. You should then either (i) submit an Electronic Acceptance Form at www.bankfab.com/v1/en-ae/investment-banking/iposubscription, or (ii) complete, sign and return the Acceptance Form accompanying this Offer Document as soon as possible to one of the Lead Receiving Bank participating branches listed below and, in any event, so as to be received as set out in the Acceptance Form no later than 1PM on 16 February 2026.

Refer to the Acceptance Form accompanying this Offer Document for further guidance on the procedure for acceptance of the Offer.

As a UNIKAI Shareholder, you are encouraged to read this Offer Document in full and to support and accept this Offer.

SECTION I: GENERAL INFORMATION AND DETAILS OF THE OFFER

1 Summary of the terms of the Offer

The Offeror offers to acquire (on the terms and subject to the Conditions set out in this Offer Document and in the Electronic Acceptance Form or the Acceptance Form) not less than 50%+1 share and not more than 51% of the issued and paid-up ordinary shares of UNIKAI for cash.

Under the terms of the Offer, holders of UNIKAI Shares shall receive the following Offer Price:

for each UNIKAI Share

AED 6.60 in cash

The Offer is to acquire not less than 50% + 1 share (the **Minimum Acceptance Threshold**) and not more than 51% (the **Maximum Acceptance Threshold**) of the issued and paid-up ordinary shares of UNIKAI. If acceptances are received in respect of less than the Minimum Acceptance Threshold, the Offer shall lapse and no UNIKAI Shares shall be acquired. If acceptances are received in respect of more than the Maximum Acceptance Threshold, the Offeror shall acquire UNIKAI Shares from accepting shareholders on a pro rata basis to ensure that the aggregate number of UNIKAI Shares acquired pursuant to the Offer does not exceed the Maximum Acceptance Threshold.

The UNIKAI Shares shall be acquired by the Offeror under the Offer on the basis that the UNIKAI Shares are paid up and free from all liens, charges, equities, encumbrances, options, rights of pre-emption and any other third-party rights and interests of any nature whatsoever and together with all rights now and hereafter attaching or accruing to them. Until Offer Completion, the UNIKAI Shareholders shall retain voting rights and the right to receive and retain in full all dividends (if any) (but excluding extraordinary dividends and other distributions such as return of value (whether by reduction of share capital or share premium account or otherwise)) declared, made or paid in respect of the UNIKAI Shares made, on or after the date of this Offer Document.

UNIKAI Shareholders will be eligible to receive the Offer and any UNIKAI Shareholders willing to accept the Offer may do so by submitting either (i) an Electronic Acceptance Form or (ii) an Acceptance Form (in accordance with the procedures set out therein) until the Offer Closing Date.

The Offer shall be subject to the Conditions and further terms set out or referred to in paragraph 5 of this Section I (*General Information and Details of the Offer*) to this Offer Document.

On 17 February 2026 (or another date announced by the Offeror), the Offeror will announce the acceptance results of the Offer. Subject to the Offer being declared unconditional in all respects (which will be announced by the Offeror following satisfaction (or waiver by the Offeror, as applicable) of all Conditions) (the date of such announcement being the **Unconditional Date**), the Offeror will, through the Lead Receiving Bank, within three days after the Unconditional Date settle the cash consideration due to the accepting UNIKAI Shareholders to the bank accounts specified by the accepting UNIKAI Shareholders in the Electronic Acceptance Form or the Acceptance Form, as the case may be.

2 SCA Approvals

The SCA approved this Offer Document on 15 January 2026.

3 Information on Al Wafir for Marketing Services K.S.C.C

The Offeror is a company incorporated and registered in Kuwait with commercial registration number 75451. The Offeror is a company controlled by the prominent Al Bahar Family with its headquarters in Kuwait, focusing on the food and beverage sector in the GCC. Established in 1998, its investment mandate is to invest in and operate businesses across the complete food and beverage value chain ranging from

manufacturing, logistics, distribution, retail, and restaurants. It is currently active across all the aforementioned segments with its current portfolio of companies: a Water Bottling Plant out of Kuwait, OnCost a chain of grocery stores, AlForda Kuwait Central Frutis & Vegetable Market, as well as a portfolio of restaurants. In recent years the Offeror has expanded its investment mandate to include Media, Entertainment and Facility management through Ghaliyah, Trampo Extreme and EFS Dubai. In addition to the Offeror, the Al Bahar family holds multiple ownerships and interests across the GCC in several sectors including Banking, Heavy machinery, regional real estate, FMCG trading, insurance, consumer finance as well as asset management.

The main shareholders in the Offeror are as follows, arranged in descending order according to their ownership percentage:

1. Arzan Financial Group for Financing & Investment (29.18%)
2. Arab Investment Company (13.31%)
3. Al Mutajara Real Estate Company (12.77%)
4. Al Rana General Trading & Contracting Company (12.23%)
5. The Securities House Company (8.4%)
6. Kuwait International Investment Holding Company (7.91%)

4 Financing of the Offer and cash confirmation

The cash consideration payable under the Offer will be financed through existing financial resources available to Al Wafir for Marketing Services K.S.C.C. The entire cash consideration payable under the Offer has been deposited with First Abu Dhabi Bank PJSC as at the date of this Offer Document.

5 Conditions to the Offer

The Offer is subject to the Conditions and further terms set out below and in Section II (*Further Terms of the Offer*) to this Offer Document, which include:

- (a) UNIKAI making the required notifications and/or (as applicable) obtaining the consent from any party whose consent is required to effect the Offer;
- (b) receipt of all required governmental, corporate, regulatory and statutory approvals, exemptions and/or waivers, including receipt of the final written approval(s) of the SCA in relation to the Offer;
- (c) provision by UNIKAI of all of the information required or requested by the SCA in relation to the Offer;
- (d) procuring a renewed and valid SCA registration certificate;
- (e) receipt of all required antitrust and foreign direct investment regulatory and statutory approvals, exemptions and/or waivers, from the relevant governmental authorities within and outside the UAE;
- (f) all licenses and certificates or waivers needed for UNIKAI to operate in the UAE and Oman having been obtained and are valid;
- (g) dispatch by UNIKAI to the UNIKAI Shareholders of the UNIKAI offeree circular (and no subsequent revocation of or change to the recommendation by the board of directors of UNIKAI to the UNIKAI Shareholders to accept the Offer);
- (h) the approval by UNIKAI Shareholders of the Offer Price by a majority of 75% of the UNIKAI Shares present at a duly convened General Assembly meeting of UNIKAI;

- (i) the number of UNIKAI Shares tendered in acceptance of the Offer results in the Offeror acquiring not less than 50% + 1 share and up to 51% of the issued share capital of UNIKAI;
- (j) no Material Adverse Effect having occurred prior to the Unconditional Date as provided in Article (35)(2)(b) of the Takeover Code;
- (k) no material adverse change beyond remedy having occurred which prohibits or impairs the business purposes and/or prospects of UNIKAI;
- (l) no legal proceedings pending or threatened which may adversely impact the business purposes and/or prospects of UNIKAI and/or enjoin, restrict or prohibit the Offer; and
- (m) written confirmation and consent, or waivers, from UNIKAI's lending banks and insurers allowing the change of control of UNIKAI and confirming that the Offer will not impact their existing agreement with UNIKAI.

6 Waiver of the Conditions

The Offeror reserves the right to waive, in whole or in part, all or any of Conditions in paragraph 5 of this Section I (*General Information and Details of the Offer*) above.

Each of the Conditions is regarded as a separate Condition and shall not be limited by reference to any other Condition.

7 Tax

The tax consequences for UNIKAI Shareholders pursuant to the transaction contemplated by the Offer depend upon the shareholders' individual circumstances. UNIKAI Shareholders should therefore consult their own tax advisers as to the particular tax consequences on them of accepting the Offer.

8 Rights of the UNIKAI Shareholders

All UNIKAI Shareholders will have equal rights and liabilities arising from, or in relation to, the Offer.

9 Accuracy and fairness standards

The highest accuracy and fairness standards were observed in the content of this Offer Document.

SECTION II: FURTHER TERMS OF THE OFFER

The following further terms apply, unless the context otherwise requires, to the Offer. Except where the context requires otherwise, any reference in this Section II (*Further Terms of the Offer*):

- (a) to the "**Offer**" shall mean the Offer and any revision, variation or renewal thereof or extension thereto and shall include any election available in connection with it;
- (b) to "**acceptances of the Offer**" shall include deemed acceptances of the Offer; and
- (c) to the "**Offer Document**" shall mean this document and any other document published by the Offeror and stated to constitute an Offer Document containing details of, the Offer.

1 Acceptance Period

- (a) The Offer will initially be open for acceptance until 1PM on the Offer Closing Date. The Offeror reserves the right (but shall not be obliged, other than as may be required by the SCA) at any time or from time to time to extend the Offer Period beyond that time and to make consequential changes to other dates referred to in this Offer Document and the Electronic Acceptance Form or Acceptance Form, subject to the approval of the SCA. If the Offeror exercises such right, it shall make an announcement stating the revised Offer Period. The Offer Closing Date may, subject to the approval of SCA, occur earlier than stated in this Offer Document if the Minimum Acceptance Threshold is achieved earlier. Any updates or adjustments to the timetable will be communicated to UNIKAI and disclosed on the DFM.
- (b) Following the Offer Closing Date, the Offeror may (in its discretion) continue to receive acceptances from UNIKAI Shareholders who have not accepted the Offer by the Offer Closing Date.
- (c) The procedures for accepting the Offer are set out in paragraph 5 of this Section II (*Further Terms of the Offer*) below. An acceptance of the Offer may not be withdrawn by a UNIKAI Shareholder once either (i) an Electronic Acceptance Form or (ii) an Acceptance Form has been submitted by that shareholder (or on its behalf).
- (d) Although no revision of the Offer is contemplated, if the Offer is revised, it shall remain open for acceptance for a period of at least 14 days (or such other period as may be permitted by the SCA) after the date on which the Offeror publishes revised offer documentation.
- (e) Although no revision is contemplated, if the Offer is revised (in its original or previously revised form(s) and either in its terms or conditions or in the value or form of the consideration offered or otherwise), the benefit of the revised Offer shall be made available to a UNIKAI Shareholder who has accepted the Offer. The Offeror reserves the right to treat an executed Electronic Acceptance Form or an executed Acceptance Form relating to the Offer (in its original or any previously revised form(s)) which is received (or dated) after the announcement or issue of any revised offer as a valid acceptance of the revised Offer.

2 Announcements

Following the Offer Closing Date, the Offeror shall make an appropriate announcement in the UAE stating the number of UNIKAI Shares, respectively, for which acceptances of the Offer have been received.

3 General

- (a) The Offer will lapse unless all the conditions set out in paragraph 5 of Section I (*General Information and Details of the Offer*) have been fulfilled by 31 May 2026, or such later date as the Offeror may decide (subject to the approval of the SCA) and if the Offeror exercises such right it shall make an announcement stating such date.
- (b) If the total number of UNIKAI Shares validly tendered under the Offer does not meet or exceed the Minimum Acceptance Threshold, the Offer shall lapse in its entirety and shall not proceed to completion. Accordingly, no UNIKAI Shareholder shall be entitled to receive the Offer Price, regardless of whether such shareholder has submitted a valid Acceptance Form or Electronic Acceptance Form.
- (c) If the total number of UNIKAI Shares validly tendered under the Offer exceeds the Maximum Acceptance Threshold, the Offeror shall accept such tenders on a pro rata basis from all accepting UNIKAI Shareholders, such that the total number of UNIKAI Shares acquired pursuant to the Offer does not exceed the Maximum Acceptance Threshold. This proration shall be carried out in accordance with Article 10(4)(b) of the Takeover Code and shall be subject to rounding and fractional adjustments, whereby any resulting fractional entitlements shall be adjusted in a manner that favors UNIKAI Shareholders with smaller holdings, where applicable (the **Partial Acceptance Mechanism**).
- (d) All acceptances of the Offer shall be subject to and conditional upon this Partial Acceptance Mechanism, and by accepting the Offer, each UNIKAI Shareholder shall be deemed to have agreed to the pro rata allocation methodology described above.
- (e) Settlement of the consideration to which any UNIKAI Shareholder is entitled under the Offer will be implemented in full in accordance with the terms of the Offer without regard to any lien, right of set-off, counterclaim or other analogous right to which the Offeror may otherwise be, or claim to be, entitled as against such UNIKAI Shareholder.
- (f) The Offer Price shall be the only amount payable by the Offeror in connection with the acceptance of this Offer. For the avoidance of doubt, Al Wafir for Marketing Services K.S.C.C nor any member of its Group will be responsible for any taxes, costs or expenses that a UNIKAI Shareholder may incur in connection therewith, including, but not limited to, any costs of any advisers and/or brokers, any banks charges or any costs, losses or taxes incurred in relation to the conversion of the Offer Price into a foreign currency or otherwise.
- (g) The Offer, this Offer Document, and all acceptances thereof and all elections thereunder or pursuant thereto and all contracts made pursuant thereto and action taken or made or deemed to be taken or made under any of the foregoing shall be governed by and construed in accordance with UAE Federal Law. The making of an acceptance by an UNIKAI Shareholder will constitute the making by such shareholder of the representations, warranties and agreements and the provision of the undertakings as detailed in paragraph 5.3 of this Section II (*Further Terms of the Offer*) below, his or her submission, in relation to all matters arising out of or in connection with the Offer and the acceptance, to the jurisdiction of the Courts of Dubai and his or her agreement that nothing shall limit the rights of the Offeror to bring any action, suit or proceeding arising out of or in connection with the Offer and acceptance in any other manner permitted by law or in any court of competent jurisdiction.

- (h) Any accidental omission to dispatch this Offer Document or any notice required to be given under the terms of the Offer to, or any failure to receive the same by, any person to whom the Offer is made or should be made shall not invalidate the Offer in any way or create any implication that the Offer has not been made to any such person.
- (i) The Offeror reserves the right to treat acceptances of the Offer pursuant thereto as valid if received by or on its behalf at any place or places or in any manner determined by the Offeror otherwise than as stated herein.
- (j) The Offer extends to any UNIKAI Shareholders and such UNIKAI Shareholders may obtain copies of those documents at UNIKAI's website at www.unikai.com. The Offeror reserves the right to notify any matter in relation to this Offer, including the making of the Offer, to all or any UNIKAI Shareholders with a registered address outside the UAE (or whom the Offeror know to be trustees, agents or custodians for such persons) by announcement in the UAE, through DFM or paid advertisement in a daily newspaper published and circulated in the UAE, in which event such notice shall be deemed to have been sufficiently given notwithstanding any failure by an UNIKAI Shareholder to receive such notice and all references in this Offer Document to notice, or the provision of information in writing, by the Offeror, and/or its respective agent and/or public relations consultants shall be construed accordingly.
- (k) The Offer is made on 19 January 2026 and is capable of acceptance from and after 20 January 2026.
- (l) The Offer is being made by means of this Offer Document, after the SCA's approval.
- (m) The Offeror reserves the right to make such alterations, additions or modifications as may be necessary or desirable to give effect to any purported acceptance of the Offer.
- (n) All references in this Offer Document to any statute or statutory provision shall include a statute or statutory provision which amends, consolidates or replaces the same.
- (o) Prior to submitting either an Electronic Acceptance Form or an Acceptance Form, any UNIKAI Shareholder who wishes to accept the Offer must first ensure that (i) the UNIKAI Shares intended to be tendered are held in the shareholder's Dubai CSD account; and (ii) where any UNIKAI Shares are pledged or otherwise subjected to any form of security or attachment (such as a court order), the UNIKAI Shareholder must contact the bank or entity in whose favour the UNIKAI Shares have been pledged or any other security over the shares has been granted or attached and obtain release and/or removal of such pledge or other security or attachment from that bank or entity to transfer those UNIKAI Shares to the Offeror (otherwise, those UNIKAI Shares may not be transferred to the Offeror and the Offer may not have been accepted in respect of such UNIKAI Shares).
- (p) By submitting either (i) an Electronic Acceptance Form or (ii) an Acceptance Form, UNIKAI Shareholders irrevocably agree to the following:
 1. Dubai CSD sharing the available data in the Dubai CSD database with the Lead Receiving Bank;
 2. when submitting either (i) an Electronic Acceptance Form or (ii) an Acceptance Form, each UNIKAI Shareholder must ensure that the UNIKAI Shares tendered in connection with the Offer are transferred from any Trading Member or other custodian to the Dubai CSD, through the application or channel designated for such transfers or via an authorised broker or service provider. The UNIKAI Shareholder shall take all necessary steps and actions to effect such

transfer to the Dubai CSD so that the relevant UNIKAI Shares are held and, where applicable, blocked in the Dubai CSD system for the purposes of completing the Offer. Failure to effect such transfer in accordance with the foregoing shall render the relevant Electronic Acceptance Form or Acceptance Form invalid, and the UNIKAI Shareholder shall be deemed not to have accepted the Offer in respect of such UNIKAI Shares;

3. allowing the Lead Receiving Bank to send an order to block the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form to the Dubai CSD on their behalf. Such UNIKAI Shares shall be blocked from any form of disposal until the Offer Completion and the payment of the Offer consideration;
 4. allowing Dubai CSD to execute the received order on behalf of the UNIKAI Shareholder through the Lead Receiving Bank, and to block the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form from any form of disposal until the Offer Completion and the payment of the Offer consideration. If a UNIKAI Shareholder transfers any or all of its UNIKAI Shares to a third party after submitting either (i) an Electronic Acceptance Form or (ii) an Acceptance Form but prior to its UNIKAI Shares being blocked, its Electronic Acceptance Form or Acceptance Form in respect of such transferred UNIKAI Shares will be deemed invalid and it will not have accepted the Offer in respect of such transferred UNIKAI Shares;
 5. if the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form are not available in the relevant CDS account, Dubai CSD will inform the Lead Receiving Bank, and the UNIKAI Shareholder will issue instructions to its broker to transfer the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form to its CDS account at Dubai CSD. Dubai CSD will block such UNIKAI Shares when they become available after receiving written instructions from the Lead Receiving Bank; and
 6. allowing Dubai CSD (upon the payment of the Offer consideration through the Lead Receiving Bank to the UNIKAI Shareholder) to transfer the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form to the Offeror's account. The Offeror will, through the Lead Receiving Bank, within three days after the Unconditional Date settle the cash consideration due to the accepting UNIKAI Shareholders to the bank accounts specified by the accepting UNIKAI Shareholders in the Electronic Acceptance Form or the Acceptance Form, as the case may be.
- (q) The Lead Receiving Bank will compile and maintain a register of those UNIKAI Shareholders who have accepted the Offer setting out the names of such shareholders (the **Register of Acceptances**), the number of UNIKAI Shares in respect of which an Electronic Acceptance Form or an Acceptance Form has been duly completed, the shareholders' investor numbers and nationalities. The Lead Receiving Bank will deliver to the Dubai CSD the Register of Acceptances promptly following the Offer Closing Date and before the Unconditional Date.
- (r) If you have accepted the Offer and completed an Electronic Acceptance Form or an Acceptance Form in accordance with the terms of the Offer Document and the Electronic Acceptance Form or the Acceptance Form, the Offeror will, through the Lead Receiving Bank, within three days after the Unconditional Date settle the cash consideration due to the accepting UNIKAI Shareholders to the

bank accounts specified by the accepting UNIKAI Shareholders in the Electronic Acceptance Form or the Acceptance Form, as the case may be.

4 Overseas UNIKAI Shareholders

- (a) UNIKAI Shareholders in Restricted Jurisdictions should inform themselves about and observe any applicable legal requirements. It is the responsibility of any such shareholders wishing to accept the Offer to satisfy themselves as to the full observance of the laws of the relevant jurisdiction in connection therewith, including the obtaining of any governmental, exchange control or other consents which may be required, the compliance with other necessary formalities and the payment of any issue, transfer or other taxes or duties due in such jurisdiction. Any such shareholder will be responsible for any issue, transfer or other taxes or other requisite payments by whomsoever payable and the Offeror, and any person acting on its behalf, shall be fully indemnified and held harmless by such shareholder for any such issue, transfer or other taxes or other requisite payments as the Offeror, and any person acting on its behalf may be required to pay. If you are a UNIKAI Shareholder resident in a Restricted Jurisdiction and you are in any doubt about your position, you should consult your professional adviser in your relevant jurisdiction.
- (b) In particular, unless otherwise determined by the Offeror, and permitted by applicable law and regulation, the Offer is not being made, directly or indirectly, in or into or by the use of the mail, or by any means or instrumentality (including, without limitation, telex, facsimile transmission, telephone, internet or other forms of electronic communication) of interstate or foreign commerce, or by any facilities of a national securities exchange of, a Restricted Jurisdiction and the Offer cannot be accepted by any such use, means or instrumentality or otherwise from or within a Restricted Jurisdiction. Accordingly, this Offer Document, and any accompanying document are not being, and must not be mailed or otherwise forwarded, distributed or sent in, into or from a Restricted Jurisdiction to any resident or national of a Restricted Jurisdiction, including (without limitation) to UNIKAI Shareholders with registered addresses in a Restricted Jurisdiction or to persons whom the Offeror knows to be trustees, nominees or custodians holding UNIKAI Shares for such persons. Persons receiving such documents (including, without limitation, trustees, nominees or custodians) must not distribute, send or mail them in, into or from a Restricted Jurisdiction or to any resident or national of a Restricted Jurisdiction, or use any such instrument for any purpose directly or indirectly in connection with the Offer and so doing may invalidate any related purported acceptance of the Offer. Persons wishing to accept the Offer must not use mails of a Restricted Jurisdiction or any such means or instrumentality for any purpose directly or indirectly related to acceptance of the Offer or such election.
- (c) The Offeror reserves the right, in its sole discretion, to investigate, in relation to any acceptance, whether the representations and warranties set out in paragraph 5(c) of this Section II (*Further Terms of the Offer*) below could have been truthfully given by the relevant UNIKAI Shareholder and, if such investigation is made and, as a result, the Offeror cannot satisfy itself that such representation and warranty was true and correct, such acceptance may not be valid.
- (d) Neither Al Wafir for Marketing Services K.S.C.C nor any agent or adviser or general manager of the aforementioned entity or any person acting on its behalf shall have any liability to any person for any loss or alleged loss arising from any decision as to the treatment of acceptances of the Offer.
- (e) If, in connection with the making of the Offer, notwithstanding the restrictions described above, any person (including, without limitation, custodians, nominees and trustees), whether pursuant to a

contractual or legal obligation or otherwise, forwards this Offer Document or any related offering documents in, into or from a Restricted Jurisdiction or uses the mail of or any means or instrumentality (including without limitation facsimile transmission, electronic mail or telephone) of interstate or foreign commerce of, or any facility of a national securities exchange of, a Restricted Jurisdiction in connection with such forwarding, such person should: (i) inform the recipient of such fact; (ii) explain to the recipient that such action may invalidate any purported acceptance by the recipient; and (iii) draw the attention of the recipient to this paragraph 4 of this Section II (*Further Terms of the Offer*).

5 Procedures for accepting the Offer

Shareholders willing to accept the Offer shall complete, sign and submit either (i) an Electronic Acceptance Form or (ii) an Acceptance Form, in relation to the UNIKAI Shares for which the Offer is being accepted.

Prior to submitting the Electronic Acceptance Form or the Acceptance Form, any UNIKAI Shareholder who wishes to tender UNIKAI Shares under the Offer must first ensure that such UNIKAI shares are transferred from the relevant broker, custodian, or trading account to the shareholder's Dubai CSD account.

Submission of an IBAN letter for remitting funds and national investor number details are mandatory for all accepting UNIKAI Shareholders

(a) Form submissions

All holders of UNIKAI Shares willing to accept the Offer will be required to submit the following documentation to the Lead Receiving Bank.

1. Submissions of an Electronic Acceptance Form

- (i) UNIKAI Shareholders who wish to accept the Offer electronically must submit a completed Electronic Acceptance Form on: www.bankfab.com/v1/en-ae/investment-banking/iposubscription.
- (ii) In all cases, the Electronic Acceptance Forms should be submitted to www.bankfab.com/v1/en-ae/investment-banking/iposubscription no later than 1PM on the Offer Closing Date.
- (iii) By submitting his/her Electronic Acceptance Form, the UNIKAI Shareholder is accepting the Offer terms and authorizes the Lead Receiving Bank to retrieve his/her investor details from DFM to submit the Electronic Acceptance Forms and receive the cash consideration through the Lead Receiving Bank on the bank details provided by the accepting UNIKAI Shareholder.
- (iv) The submission of an Electronic Acceptance Form will be deemed sufficient to fulfill the identification requirements, and accordingly, except for submitting an IBAN letter for remitting funds and national investor number details, the supporting documentation in relation to the acceptances set out elsewhere below will not apply to Electronic Acceptance Forms.

2. Submissions by hand of an Acceptance Form

For submissions by individuals:

- (i) UNIKAI Shareholders who are individuals and who wish to accept the Offer must submit the following documents:
 - a. the original duly executed Acceptance Form;
 - b. the original or certified copy and a copy of a valid passport or Emirates ID;
 - c. National Investor Number details; and
 - d. IBAN letter for remitting funds.
- (ii) the following additional documents are required when a person is signing on behalf of an individual UNIKAI Shareholder by way of a power of attorney:
 - a. the original or certified copy and copy of the valid passport or Emirates ID of the person applying and signing on behalf of the individual UNIKAI Shareholder; and
 - b. (the original or certified copy and copy of the notarized (or where from outside the UAE, apostilled/legalized) power of attorney;
- (iii) The following additional documents are required for applications on behalf of minors:
 - a. the original or certified copy and copy of the valid passport or Emirates ID of the legal guardian applying and signing on behalf of the minor; and
 - b. if the guardian is appointed by the court, the original and copy of the guardianship deed attested by the court and other competent authorities (e.g. notary public).

For submissions by institutions:

All institutions must provide the following documentation:

- (i) the original duly executed Acceptance Form;
- (ii) the original or certified copy and a copy of a trade license or commercial registration for verification or a certified copy by one of the following UAE- regulated persons/bodies: a notary public or as otherwise duly regulated in the country;
- (iii) the original or certified copy of the valid passport or Emirates ID of the individual signing on behalf of the institution;
- (iv) National Investor Number details;
- (v) IBAN letter for remitting funds; and
- (vi) the original and copy of the document authorizing the person(s), whose signature(s) appear(s) on the Acceptance Form, to sign such document on behalf of the institution. Such a document can be either a power of attorney or a resolution of the board of the institution.

All completed Acceptance Forms, together with the required documentation, should be submitted by hand to the Participating Branches listed in paragraph 6 (*Participating Branches*) of this Section II (*Further Terms of the Offer*) below during the Offer Period.

In all cases, the documents should be submitted to one of the Participating Branches listed in paragraph 6 of this Section II (*Further Terms of the Offer*) below no later than 1PM on the Offer Closing Date.

Institutions are encouraged to hand-deliver their Acceptance Forms. Should an institution be unable to do so, they are advised to contact the Lead Receiving Bank for alternative submission methods.

3. Multiple Applications

If a UNIKAI Shareholder submits more than one Acceptance Form, then the Offeror and the Lead Receiving Bank reserve the right to accept or reject some or all of the submitted Acceptance Forms. If these Acceptance Forms are accepted and the total number of UNIKAI Shares exceeds the number of UNIKAI Shares owned by the relevant UNIKAI Shareholder, the number of UNIKAI Shares in those Acceptance Forms will be reduced to the total number of UNIKAI Shares actually owned by the relevant UNIKAI Shareholder without any prior notice to the applicant.

(b) General Terms

At the time of submission of a completed Acceptance Form, the Lead Receiving Bank or the Participating Branches shall verify the validity of all copies of each participating UNIKAI Shareholder's identification documents along with the submitted Acceptance Form.

UNIKAI Shareholders intending to accept the Offer and who hold mortgaged UNIKAI Shares will have to obtain release from the mortgagee prior to submitting an Electronic Acceptance Form or an Acceptance Form.

The following important directions should be followed when completing the Acceptance Form or Electronic Acceptance Form:

1. Only the prescribed Acceptance Form annexed to this Offer Document or collected from the participating desk of the Lead Receiving Bank or the Participating Branches or printed from www.bankfab.com/v1/en-ae/investment-banking/iposubscription, or Electronic Acceptance Form available on www.bankfab.com/v1/en-ae/investment-banking/iposubscription should be used, and completed in full in accordance with the instructions contained therein.
2. In the case of any UNIKAI Shares held by investment managers and/or custodians, the Acceptance Form should be signed by the investment manager and/or custodian and submitted along with a copy of the document reflecting the investment manager's (or the custodian's) position as the investment manager (or the custodian, as applicable) for the UNIKAI Shareholder. The Acceptance Form must state the beneficial owners of the UNIKAI Shares and be provided together with their specific signed mandate.

The Offeror and the Lead Receiving Bank reserve the right to reject any Acceptance Forms or Electronic Acceptance Forms if:

1. the Acceptance Form or Electronic Acceptance Form is not completed in all respects or is completed with incorrect information;
2. any of the information stated in paragraph 5(a) of this Section II (*Further Terms of the Offer*) above is not included in or with the Acceptance Form or Electronic Acceptance Form; or

3. the Acceptance Form or Electronic Acceptance Form, along with all of the above documents, is received by the Lead Receiving Bank after 1PM on the Offer Closing Date.

The Offeror and the Lead Receiving Bank reserve the right to accept, at their sole discretion, duly completed Acceptance Forms or Electronic Acceptance Forms where the information set out in paragraph 5(a) of this Section II (*Further Terms of the Offer*) above has not been provided in its entirety, but sufficient information and documentation has been provided or otherwise procured to comply with all applicable laws and regulations associated with 'know-your-client' and anti-money laundering requirements and other laws and regulations applicable to the Offeror and the Offer have been complied with.

The UNIKAI Shareholder shall:

1. consent to the passing on of any information about the UNIKAI Shareholder to any relevant regulatory authorities by the Lead Receiving Bank, the registrar, the Offeror or UNIKAI (as the case may be) or their delegates and any onward transmission by those regulatory authorities of such information;
2. irrevocably agree to authorise the Lead Receiving Bank to issue an order to freeze the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form on its behalf and to allow Dubai CSD to execute the freeze order from the Lead Receiving Bank on those UNIKAI Shares until the date of payment of the consideration;
3. acknowledge that due to money laundering requirements operating within the UAE, the Lead Receiving Bank, the Offeror or UNIKAI (as the case may be) may require identification of the UNIKAI Shareholder before the Acceptance Forms or Electronic Acceptance Forms can be processed;
4. hold the Lead Receiving Bank, the Offeror or UNIKAI (as the case may be) harmless and indemnified and shall keep them held harmless and indemnified against any loss arising from the failure to process the Acceptance Form or Electronic Acceptance Form, if information as has been required from the UNIKAI Shareholder has not been provided within the allotted time to the satisfaction of the party requesting such information; and
5. understand and agree that any payment to the UNIKAI Shareholder may be retained pending the completion of any verification of identity required by the Lead Receiving Bank, the Offeror or UNIKAI (as the case may be).

(c) Warranties

By signing the Acceptance Form or the Electronic Acceptance Form, you (as a UNIKAI Shareholder or on behalf of a UNIKAI Shareholder) hereby accept all undertakings, representations, warranties and agreements to and with the Offeror set out below (so as to bind him/her, his/her personal representatives, heirs, successors and assigns):

1. that the acceptance shall constitute, in respect of the number of UNIKAI Shares to which the relevant acceptance relates:
 - (i) an acceptance of the Offer on and subject to the terms and conditions set out or referred to in this Offer Document and the Acceptance Form and Electronic Acceptance Form;
 - (ii) an acceptance to the Partial Acceptance Mechanism, whereby each UNIKAI Shareholder shall be deemed to have agreed to the pro rata allocation methodology

described in Paragraph 3 of this Section II (*Further Terms of the Offer*) above in the event of exceeding the Maximum Acceptance Threshold;

- (iii) an undertaking to execute any further documents and give any further assurances which may be required to enable the Offeror to obtain the full benefits of the terms of this Offer Document, the Acceptance Form and the Electronic Acceptance Form and/or to perfect any authorities expressed to be given thereunder (including, for the avoidance of doubt, any documentation required for the purposes of the Offeror's compliance with its "know your customer" requirements and procedures);
 - (iv) a representation and warranty that you are the legal and/or beneficial owner of such UNIKAI Shares or, if you are not, that you are irrevocably and unconditionally entitled to transfer such shares and that the entire beneficial interest therein will be acquired under the Offer; and
 - (v) if you are accepting this Offer on behalf of a registered holder, a representation and warranty that you are duly authorized by the registered holder to accept this Offer on his/her behalf;
2. that the UNIKAI Shares in respect of which the Offer is accepted or deemed to be accepted are sold free from all liens, charges, equities, encumbrances, options, rights of pre-emption and other third party rights of any nature whatsoever and together with all rights now and hereafter attaching or accruing to them;
 3. that you have not received or sent copies or originals of this document or any other document relating to the Offer, in, into or from a Restricted Jurisdiction and you have not otherwise utilised in connection with the Offer, directly or indirectly, the use of the mail or any means or instrumentality (including, without limitation, facsimile transmission, electronic mail or telephone) of interstate or foreign commerce or, or any facilities of a national securities exchange or, a Restricted Jurisdiction at the time of the input and settlement of the relevant acceptance(s); and in respect of the UNIKAI Shares to which an acceptance relates, you are not an agent or fiduciary acting on a non-discretionary basis for a principal, unless you are an authorised employee of such principal or such principal has given all instructions with respect to the Offer from outside a Restricted Jurisdiction;
 4. that you have not taken or omitted to take any action which will or may result in the Offeror or any other person acting in breach of any legal or regulatory requirements of any territory in connection with the Offer or your acceptance thereof;
 5. that, if you accept the Offer, you will do all such acts and things in your control as shall be necessary or expedient to vest the aforesaid UNIKAI Shares in the Offeror or its nominee(s) or such other persons as the Offeror may decide;
 6. that you agree to ratify each and every act or thing which may be done or effected by the Offeror or any director of the Offeror or their respective agents, or UNIKAI or its agents, as the case may be, in the exercise of any of your powers and/or authorities under this paragraph 5(c) of this Section II (*Further Terms of the Offer*) in relation to your UNIKAI Shares (as relevant);

7. that you submit, in relation to all matters arising out of or in connection with the Offer and the acceptance, to the jurisdiction of the Courts of Dubai and you agree that nothing shall limit the rights of the Offeror to bring any action, suit or proceeding arising out of or in connection with the Offer and acceptance in any other matter permitted by law or in any court of competent jurisdiction;
8. that if any part of this paragraph 5(c) of this Section II (*Further Terms of the Offer*) shall be unenforceable or invalid or shall not operate so as to afford the Offeror or any director of the Offeror or their respective agents the benefit or authority expressed to be given therein, you shall with all practicable speed do all such acts and things and execute all such documents in your control that may be required to enable the Offeror and/or any director of the Offeror and/or any of their respective agents to secure the full benefits of this document, the Acceptance Form and Electronic Acceptance Form; and
9. subject to the Offer becoming unconditional in all respects, that the execution of the Acceptance Form or the Electronic Acceptance Form and its delivery/submission (as applicable) constitutes the appointment of the Offeror as your agent or attorney with an instruction to the attorney to:
 - (i) complete and execute all or any form(s) of transfer and/or other document in the attorney's discretion in relation to the UNIKAI Shares referred to in paragraph 5(a) of this Section II (*Further Terms of the Offer*) above of this Offer Document in favour of the Offeror or as the Offeror may direct;
 - (ii) deliver such form(s) of transfer and/or other documentation at the attorney's discretion relating to such UNIKAI Shares within six months of the Offer becoming unconditional in all respects; and
 - (iii) execute all such other documents and do all such other acts and things as may in the opinion of the attorney be necessary or expedient for the purpose of, or in connection with, the acceptance of the Offer pursuant to the Acceptance Form and to vest the UNIKAI Shares in the Offeror or as the Offeror may direct.

6 Participating Branches

EMIRATE	BRANCH	Location	Working Hours
Abu Dhabi	FAB One Tower, Abu Dhabi	Intersection of Shaikh Khalifa street and Baniyas street, PO BOX:2993	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Abu Dhabi	Salam Street	Salam Street, Abu Dhabi	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Al Ain – Abu Dhabi	Al Ain New	Al Ain New PO BOX 17822	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Dubai	Sheikh Zayed Rd.	ALQUZE NEXT TO GOLDEN DAIMOND; PO BOX 52053	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)

Dubai	Bur Dubai	Abdulla Al Rostamani Building, Khalid Bin Walid Road, Bur Dubai, PO BOX:115689	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Sharjah	Sharjah	Al Reem Plaza, Ground floor Buheira Corniche, Sharjah; PO BOX:1109	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Ras Al Khaimah	RAK (LNBAD)	FAB RAK (LNBAD) Corniche Al Qawasim Road, Near to NMC Royal Medical Center, RAK	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Ajman	Ajman	Lulu Center, Al Ittihad street, Downtown, Ajman	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Fujairah	Fujairah	Opposite to Plaza Theatre Hamdan Bin Abdulla street; PO BOX:79	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Umm Al Quwain	Umm Al Quwain	Building No 211, King Faisal Road Al Maidan Area, Umm Al Quwain, Po BOX:733	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)

The Participating Branches, as set out below, will receive the completed Acceptance Forms by hand together with the information stated in paragraph 5(a) of this Section II (*Further Terms of the Offer*) (as applicable) above.

**ANNEX I:
ADDITIONAL INFORMATION**

1 The Ultimate Holder of the Acquired Securities

Subject to completion of the Offer, all UNIKAI Shares validly tendered and accepted will, in the first instance, be acquired and registered directly in the name of the Offeror. For the avoidance of doubt, it will be the Offeror itself, and not any third party, that becomes the legal and beneficial owner of the acquired Shares upon completion of the Offer.

Once the acquisition has successfully completed, the Offeror will then determine the structure through which it intends to hold its acquired UNIKAI Shares. The Offeror may continue to hold the UNIKAI Shares directly in its own name, or it may decide to transfer some or all of those UNIKAI Shares to a company to be incorporated and wholly owned by the Offeror in the Abu Dhabi Global Market (the **ADGM Company**). The decision as to whether, when and to what extent to effect such a transfer will remain entirely within the Offeror's discretion.

In either case, the Offeror will at all times remain the ultimate beneficial owner and controller of the acquired UNIKAI Shares. Save as expressly disclosed in paragraph 3 (*Arrangements*) below, there is no agreement, arrangement or understanding pursuant to which the acquired Shares will be conveyed to, or beneficially held by, any other person.

2 Interests and Dealings

As at 19 January 2026:

- (a) Al Wafir for Marketing Services K.S.C.C had no ownership interest in any of the UNIKAI Shares.
- (b) None of the members of the board of directors of Al Wafir for Marketing Services K.S.C.C have an ownership interest of 5% or more in UNIKAI Shares.
- (c) No person acting in agreement with the Offeror owns or controls an ownership interest of 5% or more in UNIKAI Shares.

3 Arrangements

The Offeror has entered into a shareholder option agreement (the **Shareholder Option Agreement**) with Mohammad Said Al Mulla & Sons LLC (**MSA**), an existing shareholder of UNIKAI holding approximately 11% of UNIKAI's issued share capital as at the date of this Offer Document.

The Shareholder Option Agreement will only come into effect after successful completion of the Offer. In the first instance, all Shares acquired under the Offer will be held directly by the Offeror. The Offeror may thereafter decide, in its sole discretion, to transfer the acquired Shares to the ADGM Company. If such transfer is effected, the Shareholder Option Agreement provides that MSA shall have an option, and not an obligation, exercisable on agreed terms and capable of initiation by either party, for the Offeror to sell to MSA a specified proportion of the issued share capital of the ADGM Company.

The number of shares in the ADGM Company that MSA may acquire will mirror, on a pro-rata basis, the number of UNIKAI Shares actually sold by MSA as part of the Offer. Although MSA currently holds approximately 11% of UNIKAI's issued share capital, the actual number of its Shares acquired by the Offeror will depend on the overall level of acceptances received under the Offer, subject always to the Maximum Acceptance Threshold.

Any sale of shares in the ADGM Company pursuant to the Shareholder Option Agreement will be at a price per share equal to the price paid by the Offeror for UNIKAI Shares under the Offer (i.e., AED 6.60 per Share), applied on a proportionate basis to the relevant interest in the ADGM Company.

For the avoidance of doubt, the Shareholder Option Agreement is entirely separate from, and does not form part of, the terms of the Offer. The Offer is not conditional upon the Shareholder Option Agreement. No shareholder of UNIKAI other than MSA shall have any rights or obligations in connection with the Shareholder Option Agreement, and its existence shall not affect the rights of any other UNIKAI shareholder under the Offer.

Due Diligence

The Offeror and its advisors have been granted access to certain documents and business information relating to UNIKAI through a virtual data room for the purposes of conducting limited and confirmatory due diligence.

4 Documents available on website

Copies of the following documents shall be made available on UNIKAI's website at www.unikai.com:

- (a) the Announcement and this Offer Document (until the end of the Offer); and
- (b) annual reports of UNIKAI for the years ending 31 December 2022, 31 December 2023, and 31 December 2024, and the interim consolidated financial statements for the period ended 30 September 2025 (see Annex II for relevant web addresses).

The content of the website referred to in this Offer Document is not incorporated into and does not form part of this Offer Document.

**ANNEX II:
UNIKAI's FINANCIAL STATEMENTS**

The following table sets out financial information in respect of UNIKAI. The documents referred to in the table are incorporated into this Offer Document by reference. If you are reading this Offer Document in hard copy, please enter the web addresses below in your web browser to be brought to the relevant document. If you are reading this Offer Document in soft copy, please click on the web addresses below to be brought to the relevant document.

<u>Information incorporated by reference into this Offer Document</u>	<u>Source of Information</u>	<u>Web Address</u>
Financial statements for the year ending 31 December 2022	UNIKAI	www.unikai.com/results-and-presentations/
Financial statements for the year ending 31 December 2023	UNIKAI	www.unikai.com/results-and-presentations/
Financial statements for the year ending 31 December 2024	UNIKAI	www.unikai.com/results-and-presentations/
Interim consolidated financial statements for the period ended 30 September 2025	UNIKAI	https://www.unikai.com/wp-content/uploads/2021/08/UNIKAI-FOODS-PJSC-CONSO-SEP-2025.pdf

**ANNEX III:
FORM OF ACCEPTANCE FORM**

Acceptance Form

for the Acquisition Offer of UNIKAI Shares

نموذج قبول عرض

الاستحواذ على أسهم شركة يونيكاي

Dear Al Wafir Marketing Services Company		السادة شركة الوافر للخدمات التسويقية	
With reference to the acquisition offer submitted for UNIKAI shares, I/we, the undersigned, hereby confirm my/our acceptance of the terms and conditions of the offer and my/our consent to sell my/our owned shares as per the details below.		إشارة إلى عرض الاستحواذ المقدم على أسهم شركة يونيكاي، أود أنا / نحن الموقع / الموقعين أدناه تأكيد قبولي / قبولنا لشروط وأحكام العرض، والموافقة على بيع الأسهم المملوكة لي / بنا وفق التفاصيل أدناه.	
Subscription Form Date:	تاريخ الطلب:	Subscription Form No:	رقم طلب الاكتتاب:
Applicant Information		بيانات مقدم الطلب	
Shareholder Name:		اسم المساهم:	
DFM Investor Number (NIN):		رقم المستثمر في سوق دبي المالي:	
Shares Details in UNIKAI Company		تفاصيل الأسهم في شركة يونيكاي:	
<ul style="list-style-type: none"> Before Submitting this form, please make sure that the No. of shares to be sold is available in your Dubai CSD account. The application will not be accepted if these shares are not available at the Dubai CSD. I, also allow the Lead Receiving Bank to send an order to block my indicated UNIKAI Shares to the Dubai CSD on my behalf and allow Dubai CSD to execute the received order on my behalf through the Lead Receiving Bank and to block my indicated UNIKAI Shares from any form of disposal until the date of payment of the consideration. Once the Offeror decides to accept the UNIKAI shares, I hereby authorize the Lead Receiving Bank to arrange the transfer of shares to the Offeror through Dubai CSD. 		<ul style="list-style-type: none"> قبل تقديم هذا الطلب، يرجى التأكد من أن عدد الأسهم المراد بيعها متاح في حسابك في مركز دبي للإيداع حيث لن يتم قبول الطلب في حال عدم توفر هذه الأسهم في شركة دبي للإيداع. أنا أيضاً أسمح للبنك المستلم الرئيسي بإرسال أمر لحظر أسهمي المحددة في شركة يونيكاي إلى شركة دبي للإيداع في دبي نيابة عني، وأسمح شركة دبي للإيداع في دبي بتنفيذ الأمر المستلم نيابة عني عبر البنك المستلم الرئيسي وحظر أسهمي المحددة في شركة يونيكاي من أي شكل من أشكال التصرف حتى تاريخ سداد قيمة الأسهم. بمجرد أن يقرر مقدم العرض قبول الأسهم في شركة يونيكاي، أقوض البنك المستلم الرئيسي بترتيب نقل الأسهم إلى مقدم العرض عن طريق شركة دبي للإيداع. 	
No. of shares to be sold:	عدد الأسهم المراد بيعها:	No. of Shares Held:	عدد الأسهم المملوكة:
Total Sale Value (AED)	إجمالي قيمة الأسهم (درهم إماراتي)	Offer price per share (AED)	سعر العرض للسهم الواحد (درهم إماراتي)
		6.6	
Bank Account Details		تفاصيل الحساب البنكي	
Account Holder Name:	اسم صاحب الحساب:	Bank Name:	اسم البنك:
Account No.	رقم الحساب:	IBAN	رمز الآيبان:
ID Details		بيانات التعريف	
Nationality:	الجنسية:	Passport No / Emirates ID:	رقم جواز السفر / هوية الإمارات:
Place of Incorporation:	مكان التأسيس:	Trade License No:	رقم الرخصة التجارية:
Subscriber postal address and telephone		العنوان البريدي وتفاصيل الاتصال للمكتب	
الدولة Country	الرمز البريدي Zip code	المدينة City	ص.ب P.O. Box
	البريد الإلكتروني	هاتف	هاتف المتنحرك

Email	Tel.	Mobile
<p>I, the undersigned, hereby declare that all information provided above is true and accurate, and that I have read, understood, and fully accepted the terms and conditions of the acquisition offer.</p> <p>I also certify that: I have read and fully understand and accept the terms and conditions set out in the offering documents and this form (including the terms and condition set out overleaf),</p> <p>I acknowledge that if this application is submitted to the Lead Receiving Bank, it cannot be withdrawn in any way, and I do not have the right to cancel or revoke this application.</p> <p>I also certify that I/we am/are authorized to sign this acceptance form.</p> <p>In the event of any conflict between the Arabic and English versions of this form, the English version shall take precedence over the Arabic version.</p>	<p>أنا، الموقع أدناه، أصرح بموجب هذا بأن جميع المعلومات المقدمة أعلاه صحيحة ودقيقة، وأنني قد قرأت وفهمت وقبلت بالكامل شروط وأحكام عرض الاستحواذ. كما أصرح بأنني: قد قرأت وفهمت تمامًا وأقبل الشروط والأحكام الموضحة في مستندات العرض وفي هذا النموذج (بما في ذلك الشروط والأحكام الموضحة في الصفحة الخلفية).</p> <p>أقر أنه في حال تم تقديم هذا الطلب إلى بنك الاكتتاب الرئيسي فإنه لا يمكن الرجوع عن ذلك بأي شكل من الأشكال ولا يحق لي بأن أقوم بسحب هذا الطلب أو طلب الغاؤه.</p> <p>في حال وجود أي تعارض بين النسخة العربية والنسخة الانجليزية بهذا الطلب، تعتبر النسخة الانجليزية لها الأسبقية على النسخة العربية.</p>	
<p>Signature of the Subscriber / Authorized Representative</p>	<p>توقيع الممثل / الوكيل المفوض</p>	

Branch Name	اسم الفرع	Date:	التاريخ:
Authorized Signature & Stamp	التوقيع المعتمد والختم		

TERMS AND CONDITIONS FOR PHYSICAL ACCEPTANCE FORMS

in relation to Al Wafir for Marketing Services K.S.C.C voluntary conditional cash offer to acquire a minimum of 50% + 1 share and up to 51% of the issued and paid up ordinary share capital of UNIKAI Foods P.J.S.C. for AED 6.60 in cash for each UNIKAI Share

By signing and delivering this Acceptance Form, you irrevocably agree to: (i) share your data with the Lead Receiving Bank; (ii) allow the Lead Receiving Bank to send an order to block your indicated UNIKAI Shares to the Dubai CSD on your behalf, and allow Dubai CSD to execute the received order on your behalf through the Lead Receiving Bank and to block your indicated UNIKAI Shares from any form of disposal until the date of payment of the consideration; and, (iii) in the event that the indicated UNIKAI Shares are not held in your CDS account at the Dubai CSD, you shall take all necessary steps and actions, including (without limitation) by using the digital application or platform designated by the Dubai CSD for such transfers or by instructing your broker or other authorised service provider, to transfer such UNIKAI Shares to your CDS account at the Dubai CSD so that they may be duly blocked in accordance with the foregoing.

Unless otherwise stated or defined in these Terms and Conditions, all terms used in these Terms and Conditions are the same as those used or defined in the Offer Document.

PROCEDURE FOR ACCEPTANCE OF THE OFFER

- Unless otherwise stated or defined in these Terms and Conditions, all terms used in these Terms and Conditions are the same as those used or defined in the Offer Document.
- To accept the Offer, use a physical Acceptance Form and follow the instructions and notes for guidance set out in these Terms and Conditions or submit an Electronic Acceptance Form available at www.bankfab.com/v1/en-ae/investment-banking/posubscription.
- Holders of UNIKAI Shares must either sign a physical Acceptance Form to accept the Offer or submit an Electronic Acceptance Form.
- Holders of UNIKAI Shares cannot submit an Electronic Acceptance Form or an Acceptance Form in respect of UNIKAI Shares which are pledged or subject to any form of security (including those UNIKAI Shares subject to court order and/or in margin accounts of brokers). Prior to submitting an Electronic Acceptance Form or an Acceptance Form in respect of UNIKAI Shares which are pledged or subject to any form of security (including those UNIKAI Shares subject to court order and/or in margin accounts of brokers) you must contact the bank, broker or any third party in whose favour the UNIKAI Shares have been pledged or any other security or attachment (including court order) has been granted and obtain the release from such pledge or any other security or attachment.
- The information in these Terms and Conditions, together with the Offer Document, may help to answer queries you may have about the Acceptance Form and the procedure for responding to the Offer. Please read these Terms and Conditions and the Offer Document carefully before completing an Acceptance Form.
- Please return a physical Acceptance Form, duly completed and signed as soon as possible and, in any event, so as to be received by hand to the Lead Receiving Bank by no later than 1PM on 16 February 2026.
- The Offer is subject to the Conditions set out in the Offer Document dated 19 January 2026.

If you have any questions relating to the procedure for acceptance of the Offer, please contact the Lead Receiving Bank on 02-6161800 (24/7). The Lead Receiving Bank cannot provide advice on the merits of the Offer nor give any financial, legal or tax advice.

THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. If you are in any doubt as to the action you should take, you should seek your own independent financial advice immediately from your professional adviser or other independent financial adviser who is licensed by the UAE Securities and Commodities Authority (the "SCA").

The Offer Document will be available on UNIKAI's website at www.unikai.com during the Offer Period.

The Offer is open for acceptance by UNIKAI Shareholders starting from 20 January 2026, for those UNIKAI Shareholders who are registered as such as at the close of trading of the UNIKAI Shares on the DFM on 19 January 2026 onwards. The procedure for accepting the Offer is set out below. These Terms and Conditions should be read in conjunction with the Offer Document.

To accept the Offer, you must as soon as possible, (i) complete and return either the English language or the Arabic language version of a physical Acceptance Form in accordance with the instructions set out below, or (ii) submit an Electronic Acceptance Form, in either case as soon as possible but in any event so as to be received by electronic submission at www.bankfab.com/v1/en-ae/investment-banking/posubscription, or by hand to the Lead Receiving Bank no later than 1PM on 16 February 2026. The list of branches of the Lead Receiving Bank where UNIKAI Shareholders may submit Acceptance Forms has been included in paragraph 7 below.

Following the Offer Closing Date, the Offeror may (in its discretion) continue to receive acceptances from UNIKAI Shareholders who have not accepted the Offer by the Offer Closing Date.

IF YOU ARE IN ANY DOUBT AS TO THE ACTION YOU SHOULD TAKE, YOU SHOULD SEEK YOUR OWN PERSONAL INDEPENDENT FINANCIAL ADVICE IMMEDIATELY FROM YOUR PROFESSIONAL ADVISER OR OTHER APPROPRIATE INDEPENDENT FINANCIAL ADVISER WHO IS LICENSED BY SCA.

COPIES OF THE OFFER DOCUMENT ARE AVAILABLE AT WWW.UNIKAI.COM.

A company may execute this Acceptance Form under its seal, which should be affixed in accordance with its articles of association or other regulations. In the case of execution by a company, execution should be expressed to be by the company and each person signing this Acceptance Form should state the office he/she holds under his/her signature. Please see the further notes on the Terms and Conditions.

In order to be effective, a physical Acceptance Form must, except as described below, be signed personally by the registered holder. A company may execute an Acceptance Form in accordance with its constitutional documents and applicable laws and regulations. By completing and signing an Acceptance Form, the relevant registered holder is deemed to accept the Offer in relation to the UNIKAI Shares indicated on the Acceptance Form.

1. If you have sold or transferred, or wish to sell or transfer, UNIKAI Shares

If you have sold or otherwise transferred all of your UNIKAI Shares (as applicable) please send the Offer Document together with the accompanying documents at once to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for transmission to the purchaser or transferee. However, the Offer Document is not being published or distributed, and should not be forwarded or transmitted in or into or to, any Restricted Jurisdiction. If you have sold or otherwise transferred part only of your holding of UNIKAI Shares, you should retain these documents.

In the event that you submit either (i) an Electronic Acceptance Form or (ii) an Acceptance Form, you irrevocably authorise the Lead Receiving Bank to send a share freezing order on your behalf to the Dubai CSD, which will execute the order and freeze your UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form available in the CDS account. Where the indicated UNIKAI Shares are not held in your CDS account at the Dubai CSD, you shall take all necessary steps and actions, including (without limitation) by using the digital application or platform designated by the Dubai CSD for such transfers or by instructing your broker or other authorised service provider, to transfer such UNIKAI Shares to your CDS account at the Dubai CSD. If you transfer any or all of your UNIKAI Shares to a third party after submitting either (i) an Electronic Acceptance Form or (ii) an Acceptance Form but prior to your UNIKAI Shares being blocked, your Electronic Acceptance Form or Acceptance Form in respect of such transferred UNIKAI Shares will be deemed invalid and you will not have accepted the Offer in respect of such transferred UNIKAI Shares.

Note: If the UNIKAI Shares indicated on either (i) the Electronic Acceptance Form or (ii) the Acceptance Form are not available in the CDS account, the Dubai CSD will inform the Lead Receiving Bank of this, and you will be required to issue instructions to your broker to transfer the indicated UNIKAI Shares to your CDS account with the Dubai CSD. The Dubai CSD will freeze the indicated UNIKAI Shares when they become available after receiving written instructions from the Lead Receiving Bank.

2. If the sole shareholder has died

The personal representative(s) or the prospective personal representative(s) should approach Dubai CSD at the DFM as soon as possible to update the relevant DFM register and to transfer the UNIKAI Shares from the name of the deceased investor to the relevant heir(s) before such heir(s) can accept the Offer. Once the DFM's register is updated, the personal representative(s) or prospective personal representative(s) should sign the Acceptance Form in accordance with its terms.

3. If the Acceptance Form is signed under a power of attorney

The completed Acceptance Form must be accompanied by the original power of attorney (or a notarised (and, if applicable, a legalised and protocolised) copy thereof).

4. If any of your UNIKAI Shares are pledged or subject to any form of security (including those UNIKAI Shares subject to court order and in margin accounts of brokers)

Prior to submitting an Electronic Acceptance Form or an Acceptance Form in respect of UNIKAI Shares which are pledged or subject to any form of security (including those UNIKAI Shares subject to court order and/or in margin accounts of brokers) you must contact the bank, broker or any third party in whose favour the UNIKAI Shares have been pledged or any other security or attachment (including court order) has been granted and obtain the release from such pledge or any other security or attachment.

5. If you want to submit electronically

UNIKAI Shareholders may submit an Electronic Acceptance Form electronically on: www.bankfab.com/v1/en-ae/investment-banking/iposubscription.

6. Warranties

By signing the Acceptance Form, you (as an UNIKAI Shareholder or on behalf of an UNIKAI Shareholder) hereby accept all the undertakings, representations, warranties and agreements to and with the Offeror set out below (so as to bind him/her, his/her personal representatives, heirs, successors and assigns):

- a) that the acceptance shall constitute, in respect of the number of UNIKAI Shares to which the relevant acceptance relates:
 - (i) an acceptance of the Offer on and subject to the terms and conditions set out or referred to herein, in the Offer Document and the Acceptance Form;
 - (ii) an undertaking to execute any further documents and give any further assurances which may be required to enable the Offeror to obtain the full benefits of the terms of the Offer Document and the Acceptance Form and/or to perfect any authorities expressed to be given thereunder (including, for the avoidance of doubt, any documentation required for the purposes of the Offeror's compliance with its "know your customer" requirements and procedures);
 - (iii) a representation and warranty that you are the legal and / or beneficial owner of such UNIKAI Shares or, if you are not, that you are irrevocably and unconditionally entitled to transfer such shares and that the entire beneficial interest therein will be acquired under the Offer; and
 - (iv) if you are accepting this Offer on behalf of a registered holder(s), a representation and warranty that you are duly authorized by the registered holder(s) to accept this Offer on his/her behalf;
- b) that the UNIKAI Shares in respect of which the Offer is accepted or deemed to be accepted are sold free from all liens, charges, equities, encumbrances, options, rights of pre-emption and other third party rights of any nature whatsoever and together with all rights now and hereafter attaching or accruing to them;
- c) that you have not received or sent copies or originals of this document or any other document relating to the Offer, in, into or from a Restricted Jurisdiction and you have not otherwise utilised in connection with the Offer, directly or indirectly, the use of the mail or of any means or instrumentality (including, without limitation, facsimile transmission, electronic mail or telephone) of interstate or foreign commerce of, or any facilities of a national securities exchange of, a Restricted Jurisdiction at the time of the input and settlement of the relevant acceptance(s); and in respect of the UNIKAI Shares to which an acceptance relates, you are not an agent or fiduciary acting on a non-discretionary basis for a principal, unless you are an authorised employee of such principal or such principal has given all instructions with respect to the Offer from outside a Restricted Jurisdiction;
- d) that you have not taken or omitted to take any action which will or may result in the Offeror or any other person acting in breach of any legal or regulatory requirements of any territory in connection with the Offer or your acceptance thereof;
- e) that, if you accept the Offer, you will do all such acts and things in your control as shall be necessary or expedient to vest the aforesaid UNIKAI Shares in the Offeror or its nominee(s) or such other persons as the Offeror may decide;
- f) that you agree to ratify each and every act or thing which may be done or effected by the Offeror or the sole director of the Offeror or their respective agents, or UNIKAI or its agents, as the case may be, in the exercise of any of your powers and/or authorities under this paragraph 6 in relation to your UNIKAI Shares (as relevant);
- g) that you submit, in relation to all matters arising out of or in connection with the Offer and the acceptance, to the jurisdiction of the Courts of Dubai and you agree that nothing shall limit the rights of the Offeror to bring any action, suit or proceeding arising out of or in connection with the Offer and acceptance in any other matter permitted by law or in any court of competent jurisdiction;
- h) that if any part of this paragraph 6 shall be unenforceable or invalid or shall not operate so as to afford the Offeror or any director of the Offeror or their respective agents the benefit or authority expressed to be given therein, you shall with all practicable speed do all such acts and things and execute all such documents in your control that may be required to enable the Offeror and/or any director of the Offeror and/or any of their respective agents to secure the full benefits of this document and the Acceptance Form; and
- i) subject to the Offer becoming unconditional in all respects, that the execution of the Acceptance Form and its delivery constitutes the appointment of the Offeror as your agent or attorney with an instruction to the attorney to:
 - (i) complete and execute all or any form(s) of transfer and/or other document in the attorney's discretion in relation to the UNIKAI Shares referred to in paragraph 6(a) of these Terms and Conditions in favour of the Offeror or as the Offeror may direct;
 - (ii) deliver such form(s) of transfer and/or other documentation at the attorney's discretion relating to such UNIKAI Shares within six months of the Offer becoming unconditional in all respects; and
 - (iii) execute all such other documents and do all such other acts and things as may in the opinion of the attorney be necessary or expedient for the purpose of, or in connection with, the acceptance of the Offer pursuant to the Acceptance Form and to vest the UNIKAI Shares in the Offeror or as the Offeror may direct.

7. Lead Receiving Bank

UNIKAI Shareholders wishing to accept the Offer may submit a completed Acceptance Form to the below branches of the Lead Receiving Bank.

EMIRATE	BRANCH	Location	Working Hours
Abu Dhabi	FAB One Tower, Abu Dhabi	Intersection of Shaikh Khalifa street and Baniyas street, PO BOX:2993	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Abu Dhabi	Salam Street	Salam Street, Abu Dhabi	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Al Ain – Abu Dhabi	Al Ain New	Al Ain New PO BOX 17822	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Dubai	Sheikh Zayed Rd.	ALQUZE NEXT TO GOLDEN DAIMOND ;PO BOX:52053	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Dubai	Bur Dubai	Abdulla Al Rostamani Building, Khalid Bin Walid Road, Bur Dubai; PO BOX:115689	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Sharjah	Sharjah	Al Reem Plaza, Ground floor Buheira Corniche, Sharjah;PO BOX:1109	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Ras Al Khaimah	RAK (LNBAD)	FAB RAK (LNBAD) , Corniche Al Qawasim Road , Near to NMC Royal Medical Center , RAK	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Ajman	Ajman	Lulu Center, Al Ittihad street, Downtown, Ajman	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Fujairah	Fujairah	Opposite to Plaza Theatre Hamdan Bin Abdulla street; PO BOX:79	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)
Umm Al Quwain	Umm Al Quwain	Building No 211, King Faisal Road Al Maidan Area, Umm Al Quwain;Po BOX:733	8 am to 1 pm - Mon - Thurs. 08:00 am to 12:00 pm (Friday) 08: am to 01:00 pm (Saturday)

ANNEX IV: DEFINITIONS

Acceptance Form	the acceptance form accompanying this Offer Document for UNIKAI Shareholders to accept the Offer (in the form set out in Annex III)
AED	the UAE dirham, being the lawful currency of the UAE
Announcement	the announcement dated 16 January 2026 of the Offeror's intention to make a voluntary conditional cash offer to acquire a minimum of 50% + 1 share, and up to 51% of the issued and paid-up ordinary shares of UNIKAI
UNIKAI	UNIKAI Foods P.J.S.C.
UNIKAI Shareholders	holders of UNIKAI Shares that appear on UNIKAI's share register from time to time
UNIKAI Shares	the existing unconditionally issued and paid up ordinary shares of a nominal value of AED 1.00 each in the capital of UNIKAI, being 38,841,000 shares as at the date of this Offer Document
Business Day	any day, other than Saturdays, Sundays or public holidays in the UAE, on which banks are normally open for business in Dubai and Abu Dhabi
Conditions	the conditions of the Offer set out in paragraph 5 of Section I (<i>General Information and Details of the Offer</i>) to this Offer Document, and Condition means any one of them
DFM	the Dubai Financial Market
Dubai CSD	Dubai Central Securities Depository LLC, a limited liability company, being an independent legal entity to perform central depository services solely owned by Dubai Central Clearing and Depository Holding LLC, incorporated in Dubai, UAE with its head office at World Trade Center, Mezzanine Floor, Rashid Tower, P.O. Box 9700, Dubai, UAE
Electronic Acceptance Form	The electronic acceptance form available at www.bankfab.com/v1/en-ae/investment-banking/iposubscription for UNIKAI Shareholders to accept the Offer
Group	in relation to a party, its subsidiaries, its holding companies (50%+ shareholder), and any subsidiary of any such holding company from time to time
IFRS	International Financial Reporting Standards
Material Adverse Effect	means any event, occurrence or change in circumstances occurring after this Offer Document which individually, or when aggregated with all such other events, occurrences or changes,

	has or could reasonably be expected to: (i) have a material adverse effect on the business, assets, liabilities, financial position, profitability or prospects of (as applicable) UNIKAI Group (taken as a whole); or (ii) directly prevent or materially impede or delay (where such delay would reasonably be expected to result in Offer Completion not taking place) the consummation of the transaction (including any court or regulatory authority order or direction, or other form of valid objection to the transaction or completion of any of the Conditions, preventing or impacting the transaction, its implementation or any of the steps (as set out in this Offer Document) required to effect completion of the transaction)
Maximum Acceptance Threshold	means the acceptance of the Offer by UNIKAI Shareholders in respect of such number of UNIKAI Shares which results in the Offeror acquiring no more than fifty-one percent (51%) of the total issued share capital of UNIKAI
Minimum Acceptance Threshold	means the acceptance of the Offer by UNIKAI Shareholders in respect of such number of UNIKAI Shares which results in the Offeror acquiring not less than fifty percent plus one (50%) + 1 share of the total issued share capital of UNIKAI
Offer	the cash offer, made by the Offeror, for all the issued UNIKAI Shares to be settled in cash at the Offer Price and on the terms and subject to the Conditions set out in this Offer Document and including, where the context permits, any subsequent revision, variation, extension or renewal of such offer
Offeror	Al Wafir for Marketing Services K.S.C.C
Offer Closing Date	1PM on 16 February 2026 (or as otherwise notified by the Offeror to UNIKAI)
Offer Completion	completion of this Offer being the transfer to and registration of the relevant UNIKAI Shares (subject to a valid acceptance in accordance with the terms and conditions of this Offer Document) in the name of the Offeror
Offer Document	this offer document (and any subsequent offer document) issued by the Offeror containing or amending the terms and conditions of the Offer
Offer Period	the period beginning on and including 20 January 2026 and ending on the earlier of: (a) 1PM on 16 February 2026; (b) the date on which the Offer lapses or is withdrawn; and (c) such other date as the SCA may decide or approve
Offer Price	AED 6.60 per UNIKAI Share

Overseas UNIKAI Shareholders	UNIKAI Shareholders (or nominees of, or custodians or trustees for UNIKAI Shareholders) not resident in, or nationals or citizens of the United Arab Emirates
Partial Acceptance Mechanism	means the mechanism governing the acceptance and settlement of the Offer in the event that the total number of UNIKAI Shares tendered by accepting UNIKAI Shareholders exceeds the Maximum Acceptance Threshold, as defined herein, whereby the Offeror shall acquire UNIKAI Shares from such accepting shareholders on a pro rata basis to ensure that the total number of UNIKAI Shares acquired pursuant to the Offer does not exceed the Maximum Acceptance Threshold
Lead Receiving Bank	First Abu Dhabi Bank PJSC
Restricted Jurisdiction	any jurisdiction where extension or acceptance of the Offer would violate the law of that jurisdiction
SCA	the Securities and Commodities Authority of the UAE
SEC	the US Securities and Exchange Commission
Takeover Code	the Decision of the Chairman of SCA Board of Directors No. (18 / R.M.) of 2017 concerning the rules of acquisition and merger of public shareholding companies
Unconditional Date	the date on which the Offeror announces that all of the Conditions have been satisfied (or waived by the Offeror, as applicable) and that the Offer is unconditional in all respects
United Arab Emirates or UAE	the United Arab Emirates
United States or US	The United States of America, its territories and possessions, any state of the United States of America, the District of Columbia and all other areas subject to its jurisdiction and any political sub-division thereof
US Securities Exchange Act of 1934	the United States Securities Exchange Act of 1934 (as amended) and the rules and regulations promulgated thereunder