Disclaimer	
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Cash Dividend Announcement for Equity Issuer	
Issuer name	BBMG Corporation
Stock code	02009
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Final Dividend For The Year Ended 31 December 2022
Announcement date	29 March 2023
Status	Update to previous announcement
Reason for the update / change	Determination of the Exchange Rate for the HK Dollar Equivalent of the Final Dividend
Information relating to the dividend	
Dividend type	Final
Dividend nature	Ordinary
For the financial year end	31 December 2022
Reporting period end for the dividend declared	31 December 2022
Dividend declared	RMB 0.067 per share
Date of shareholders' approval	11 May 2023
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.076 per share
Exchange rate	RMB 1 : HKD 1.13431
Ex-dividend date	18 May 2023
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	19 May 2023 16:30
Book close period	From 20 May 2023 to 25 May 2023
Record date	25 May 2023
Payment date	10 July 2023
Share registrar and its address	Computershare Hong Kong Investor Services Limited Shops 1712-1716 17th Floor, Hopewell Centre 183 Queen’s Road East Wan Chai Hong Kong

Information relating to withholding tax

According to the Law on Enterprise Income Tax of the People's Republic of China and its implementing rules which came into effect on 1 January 2008, the Company is required to withhold enterprise income tax at the rate of 10% before distributing the final dividend to non-resident enterprise shareholders whose names appear on the Company's H share register of members. Any H Shares registered in the name of non-individual registered shareholders, including HKSCC Nominees Limited, other nominees, trustees or other groups and organizations, shall be deemed as shares held by non-resident enterprise shareholders and therefore their dividend receivables will be subject to the withholding of the enterprise income tax. The Company will not withhold individual income tax in respect of the dividends payable to any natural person shareholders whose names appear on the Company's H share register of members on the record date.

Pursuant to the Notice on the Tax Policies Related to the Pilot Program of the Shaghai-Hong Kong Stock Connect (Caishui (2014) No. 81), for dividends received by domestic individual investors from investing in H Shares of the Company listed on the Hong Kong Stock Exchange through Shanghai-Hong Kong Stock Connect, the Company shall withhold and pay individual income tax at the rate of 20% on behalf of the H Shares Investors of the Company. For dividends received by domestic securities investment funds from investing in H Shares of the Company listed on the Hong Kong Stock Exchange through Shanghai-Hong Kong Stock Connect, the tax payable shall be the same as that for individual investors. The Company will no withhold and pay the income tax of dividends for domestic enterprise H Shares investors of the Company and those domestic enterprise H Share investors of the Company shall report and pay the relevant tax payable themselves.

For further details, please refer to the section headed "Dividend" in the annual results announcement of the Company dated 29 March 2023.

Details of withholding tax applied to the dividend declared

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	For H share shareholders who are overseas non-resident enterprises (including HKSCC Nominees Limited, other institutional nominees and trustees, or other organizations or groups), the Company will withhold the enterprise income tax at a rate of 10% of dividend.
Mainland China investors (including enterprises and individuals) investing in H shares of the Company through the Shanghai Stock Exchange	20%	The Company will withhold the individual income tax at the rate of 20% of the dividend received by the Mainland China individual investors investing in the H shares of the Company through the Shanghai Stock Exchange . For dividends received by domestic securities investment funds from investing in the H shares of the Company listed on the Hong Kong Stock Exchange through Shanghai-Hong Kong Stock Connect, the tax payable shall be the same as that for individual investors. The Companies will not withhold and pay the income tax of dividends for domestic enterprise investors and those domestic enterprise investors shall report and pay the relevant tax payable themselves.

Information relating to listed warrants / convertible securities issued by the issuer	
Details of listed warrants / convertible securities issued by the issuer	Not applicable
Other information	
Other information	Not applicable
Directors of the issuer	
As at the date of this announcement, the executive directors of the Company are Jiang Yingwu, Wu Dong and Zheng Baojin; the non-executive directors of the Company are Wang Zhaojia and Gu Tiemin; and the independent non-executive directors of the Company are Yu Fei, Liu Taigang, Hong Yongmiao and Tam Kin Fong.	