

Disclaimer	
Hong Kong Exchanges and Clearing Limited and The Stock Exchange of Hong Kong Limited take no responsibility for the contents of this announcement, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arisen from or in reliance upon the whole or any part of the contents of this announcement.	
Cash Dividend Announcement for Equity Issuer	
Issuer name	Roiserv Lifestyle Services Co., Ltd.
Stock code	02146
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Declaration and payment of special dividend and closure of register of members (Updated)
Announcement date	13 December 2023
Status	Update to previous announcement
Reason for the update / change	update the Exchange rate and amount of dividend in HKD will be paid
Information relating to the dividend	
Dividend type	Other
	Special Dividend
Dividend nature	Special
For the financial year end	Not applicable
Reporting period end for the dividend declared	Not applicable
Dividend declared	RMB 0.2 per share
Date of shareholders' approval	13 December 2023
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.21956 per share
Exchange rate	RMB 1 : HKD 1.0978
Ex-dividend date	15 December 2023
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	18 December 2023 16:30
Book close period	From 19 December 2023 to 20 December 2023
Record date	20 December 2023
Payment date	29 December 2023
Share registrar and its address	Tricor Investor Services Limited
	17/F, Far East Finance Centre
	16 Harcourt Road Hong Kong

Information relating to withholding tax			
Details of withholding tax applied to the dividend declared	Please refer to the announcement and the circular of the Company both dated November 24, 2023 for detailed withholding tax arrangement in respect of the Special Dividend.		
	Type of shareholders	Tax rate	Other relevant information (if any)
	Enterprise - non-resident i.e. registered address outside PRC	10%	Pursuant to the relevant requirements, where a PRC domestic enterprise distributes dividends for 2008 and subsequent years to non-resident enterprise shareholders, it is required to withhold 10% enterprise income tax for such non-resident enterprise shareholders. Therefore, the Company will, after withholding 10% of such dividend as enterprise income tax, distribute the Special Dividend to non-resident enterprise shareholders whose names appear on the H shares register of members of the Company, i.e. any shareholders who hold H Shares in the name of non-individual shareholders, including but not limited to HKSCC Nominees Limited, other nominees, trustees, or shareholders of H Shares registered in the name of other organizations and groups.
	Individual - non-resident i.e. registered address outside PRC	10%	Pursuant to the Notice on the Issues Regarding Levy of Individual Income Tax after the Abolishment of Guo Shui Fa 1993 No. 045 Document (Guo Shui Han 2011 No. 348), the Company shall withhold and pay individual income tax for individual holders of H Shares. If the individual holders of H Shares are Hong Kong or Macau residents or residents of other countries or regions that have a tax rate of 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders.
Individual - non-resident i.e. registered address outside PRC	10%	If the individual holders of H Shares are residents of countries or regions that have a tax rate lower than 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders. If such Shareholders wish to claim refund	

			of the amount in excess of the individual income tax payable under the relevant tax treaties, the Company may apply, on behalf of such Shareholders and according to the relevant tax treaties, for the relevant agreed preferential tax treatment. The Company will assist with the tax refund subject to the approval of the competent tax authorities.
	Individual - non-resident i.e. registered address outside PRC	20%	If the individual holders of H Shares are residents of countries or regions that have a tax rate of 20% under the tax treaties with the PRC, or that have not entered into any tax treaties with the PRC, or otherwise, the Company will withhold and pay individual income tax at the rate of 20% on behalf of such Shareholders. Shareholders are recommended to consult their tax advisors regarding the ownership and disposal of H Shares of the Company in the PRC and in Hong Kong and other tax effects.
	Individual - resident i.e. registered address within PRC	20%	Pursuant to the relevant requirements, for dividends and bonus received by domestic investors from investing in H shares listed on the The Stock Exchange of Hong Kong Limited through southbound trading, the company of such H shares shall withhold individual income tax at the rate of 20% on behalf of the investors. For dividends and bonus received by domestic securities investment funds from investing in shares listed on the Stock Exchange through southbound trading, the tax payable shall be the same as that for individual investors. The company of such H shares will not withhold the income tax for dividends and bonus on behalf of domestic enterprise investors and those domestic enterprise investors shall declare and pay the relevant tax 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 Board comprises Mr. Geng Jianfu, Ms. Liu Hongxia and Mr. Xiao Tianchi as executive Directors; Mr. Zhang Wenge as non-executive Director; and Mr. Jin Wenhui, Mr. Xu Shaohong Alex and Mr. Tang Yishu as independent non-executive Directors.