

Disclaimer	
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Bonus Issue of Shares or Warrants Announcement for Equity Issuer	
Issuer name	BYD COMPANY LIMITED
Stock code	01211
Multi-counter stock code and currency	81211 RMB Counter
Other related stock code(s) and name(s)	02594 BYD
Title of announcement	(Update) Bonus issue for the year ended 31 December 2024
Announcement date	07 May 2025
Status	Update to previous announcement
Reason for the update / change	Update on Information relating to bonus shares, Information relating to Hong Kong share register, Information relating to withholding tax and Other information
Information relating to bonus shares	
For the financial year / period end	31 December 2024
Distribution ratio (bonus shares: existing shares)	8 bonus share(s) for every 10 share(s) held
Date of shareholders' approval	06 June 2025
Despatch date of certificates for the bonus shares	29 July 2025
First date of dealing in the bonus shares	30 July 2025
Fractional entitlements of bonus shares	Round down to the nearest whole unit
Information relating to Hong Kong share register	
Ex-dividend date	10 June 2025
Latest time to lodge transfer documents for registration with share registrar for determining entitlement	11 June 2025 16:30
Book close period	From 12 June 2025 to 17 June 2025
Record date	17 June 2025
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East Wanchai, Hong Kong

Information relating to withholding tax

Details of withholding tax applied to the Bonus Issue of Shares or Warrants	Details of withholding tax (including type of shareholders and applicable tax rate) applied to the dividends declared are set out in the table below. In addition, dividends (capital bonuses) received by foreign individuals holding B shares or overseas shares (including H shares) from Chinese enterprises issuing such B shares or overseas shares are temporarily exempted from individual income tax. Accordingly, for the payment of 2024 Final Dividend, the Company will not withhold and pay the individual income tax on behalf of individual Shareholders when the Company distributes the 2024 Final Dividend to individual Shareholders whose names appear on the register of members of H shares of the Company. For further details, please refer to the "Letter from the Board-Taxation on the 2024 Final Dividend Including Cash Dividend and Bonus Shares" in the circular of the Company published on 7 May 2025. In accordance with the relevant provisions of the Notice of the State Administration of Taxation on the Publication of the Provisions on Certain Issues Concerning the Levy of Individual Income Tax (Guo Shui Fa (1994) No. 089), each Bonus Share was treated as taxable income at the par value of RMB1.											
	<table><tr><th>Type of shareholders</th><th>Tax rate</th><th>Other relevant information (if any)</th></tr><tr><td>Enterprise - non-resident i.e. registered address outside PRC</td><td>10%</td><td>The Company is obliged to withhold and pay PRC enterprise income tax on behalf of non-resident enterprise Shareholders at a tax rate of 10% from 2008 onwards when the Company distributes any dividend to non-resident enterprise Shareholders whose names appear on the register of members of H Shares.</td></tr><tr><td>Investors of Southbound Trading</td><td>20%</td><td>For dividends received by domestic investors from investing in H shares listed on the Stock Exchange through Southbound Trading, the H shares company shall withhold and pay individual income tax at the rate of 20% on behalf of the investors. For dividends received by domestic securities investment funds from investing in H shares listed on the Stock Exchange through Southbound Trading, the tax payable shall be the same as that for individual investors. The H shares company 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 themselves.</td></tr></table>			Type of shareholders	Tax rate	Other relevant information (if any)	Enterprise - non-resident i.e. registered address outside PRC	10%	The Company is obliged to withhold and pay PRC enterprise income tax on behalf of non-resident enterprise Shareholders at a tax rate of 10% from 2008 onwards when the Company distributes any dividend to non-resident enterprise Shareholders whose names appear on the register of members of H Shares.	Investors of Southbound Trading	20%	For dividends received by domestic investors from investing in H shares listed on the Stock Exchange through Southbound Trading, the H shares company shall withhold and pay individual income tax at the rate of 20% on behalf of the investors. For dividends received by domestic securities investment funds from investing in H shares listed on the Stock Exchange through Southbound Trading, the tax payable shall be the same as that for individual investors. The H shares company 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 themselves.
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	Investors of Northbound Trading	10%	The Company will withhold and pay income taxes at the rate of 10% on behalf of those investors and will report to the tax authorities for such withholding. For investors of Northbound Trading who are tax residents of other countries and whose country of domicile is a country which has entered into a tax treaty with the PRC stipulating a dividend tax rate of lower than 10%, those enterprises and individuals may apply to the competent tax authorities for the entitlement of the rate under such tax treaty by themselves. Upon approval by the tax authorities, the paid amount in excess of the tax payable by such enterprises and individuals based on the tax rate according to such tax treaty will be refunded.
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			
If the Company's total share capital changes on the record date of distribution, the Company will maintain the amount of distribution per Share and transfer proportion unchanged, and adjust the total amount of distribution per Share and transfer accordingly.			
Directors of the issuer			
As at the date of publication of this E-Form, the directors of the Company are: Mr. Wang Chuan-fu being the executive Directors, Mr. Lv Xiang-yang and Mr. Xia Zuo-quan being the non-executive Directors, Mr. Cai Hong-ping, Mr. Zhang Min and Ms. Yu Ling being the independent non-executive Directors.			