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Cash Dividend Announcement for Equity Issuer	
Issuer name	Lushang Life Services Co., Ltd.
Stock code	02376
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	(UPDATED) FINAL DIVIDEND FOR THE YEAR ENDED 31 DECEMBER 2024
Announcement date	18 July 2025
Status	Update to previous announcement
Reason for the update / change	Update the amount in which the dividend will be paid, exchange rate and details of withholding tax applied to the dividend declared
Information relating to the dividend	
Dividend type	Final
Dividend nature	Ordinary
For the financial year end	31 December 2024
Reporting period end for the dividend declared	31 December 2024
Dividend declared	RMB 0.108 per share
Date of shareholders' approval	27 June 2025
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.1183 per share
Exchange rate	RMB 1 : HKD 1.0952
Ex-dividend date	02 July 2025
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	03 July 2025 16:30
Book close period	From 04 July 2025 to 09 July 2025
Record date	09 July 2025
Payment date	01 August 2025
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	For details, please refer to section 3.5 of the Letter from the Board of the circular of the Company dated 28 May 2025.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	For non-PRC resident enterprises that do not have establishments or premises in China, or have establishments or premises in China but their income is not related to such establishments or premises, under the EIT Law, dividends paid by us and the gains realized by such non-PRC resident enterprises from the sales or other disposition of H Shares are subject to PRC enterprise income tax at a rate of 20%. In accordance with the EIT Law Implementation Rules and the Notice on the Issues Concerning Withholding the Enterprise Income Tax on the Dividends Paid by Chinese Resident Enterprise to Shareholders Which are Overseas H-share Non-resident Enterprises issued by the SAT, such tax rate has been reduced to 10%.
Individual - non-resident i.e. registered address outside PRC	10%	Generally, a tax rate of 10% shall apply to the dividends paid by companies listed in Hong Kong to non-PRC resident individuals, pursuant to Circular of the State Administration of Taxation on Individual Income Tax Collection Issues upon Abolishment of Document Guoshuifa (1993) No. 045.

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	
The Board comprises Mr. NING Daoju and Mr. SHAO Meng as executive Directors, Mr. WANG Zhongwu as Chairman and non-executive Director, Ms. LUO Ye and Ms. LI Han as non-executive Directors, and Ms. LEUNG Bik San, Ms. CHEN Xiaojing and Mr. MA Tao as independent non-executive Directors.	