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## Cash Dividend Announcement for Equity Issuer

| | |
|---|---|
| Issuer name | Guoquan Food (Shanghai) Co., Ltd. |
| Stock code | 02517 |
| Multi-counter stock code and currency | Not applicable |
| Other related stock code(s) and name(s) | Not applicable |
| Title of announcement | Interim Dividend for the Six Months Ended 30 June 2025 (Updated) |
| Announcement date | 22 August 2025 |
| Status | Update to previous announcement |
| Reason for the update / change | Update the following items:<br>(1) Default currency and amount in which the dividend will be paid;<br>(2) exchange rate; and<br>(3) information relating to withholding tax. |

### Information relating to the dividend

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|---|---|
| Dividend type | Interim (Semi-annual) |
| Dividend nature | Ordinary |
| For the financial year end | 31 December 2025 |
| Reporting period end for the dividend declared | 30 June 2025 |
| Dividend declared | RMB 0.0716 per share |
| Date of shareholders' approval | 22 August 2025 |

### Information relating to Hong Kong share register

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| Default currency and amount in which the dividend will be paid | HKD 0.0785 per share |
| Exchange rate | RMB 1 : HKD 1.09615 |
| Ex-dividend date | 26 August 2025 |
| Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend | 27 August 2025 16:30 |
| Book close period | From 28 August 2025 to 02 September 2025 |
| Record date | 02 September 2025 |
| Payment date | 17 October 2025 |
| Share registrar and its address | Computershare Hong Kong Investor Services Limited<br><br>Shops 1712-1716, 17th Floor<br>Hopewell Centre<br>183 Queen’s Road East<br>Wanchai |

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| | Hong Kong |
| **Information relating to withholding tax** | |
| Details of withholding tax applied to the dividend declared | Details of withholding tax (including type of shareholders and applicable tax rate) applied to the interim dividends declared are summarized in the table below.<br>For individual H Shareholders whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of more than 10% but less than 20%, the Company would withhold and pay the individual income tax in accordance with the effective tax rate stipulated in the relevant tax treaty. |

| Type of shareholders | Tax rate | Other relevant information (if any) |
|---|---|---|
| Enterprise - non-resident<br>i.e. registered address outside PRC | 10% | For non-resident enterprise H Shareholders including HKSCC Nominees Limited, other attorneys or trustees, or other organisations or groups, the Company will withhold and pay enterprise income tax at the rate of 10%. |
| Individual - non-resident<br>i.e. registered address outside PRC | 10% | For individual H Shareholders who are Hong Kong or Macau residents or whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, the Company will withhold and pay individual income tax for the dividend at the rate of 10% on behalf of these Shareholders. |
| Individual - non-resident<br>i.e. registered address outside PRC | 10% | For individual H Shareholders whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a dividend tax rate of less than 10%, the Company will withhold and pay individual income tax for the dividend at the rate of 10% on behalf of these Shareholders. These Shareholders may apply to the competent PRC tax authorities by themselves or through the Company for refund of the overpaid tax after receiving the dividends. The Company may make applications on their behalf to seek entitlement of the relevant agreed preferential treatments pursuant to the tax treaties. |
| Individual - non-resident<br>i.e. registered address outside PRC | 20% | For individual H Shareholders whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a dividend tax rate of 20%, or a country (region) which has not entered into any tax treaties with |

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|---|---|---|---|
| | | | the PRC, or under any other circumstances, the Company will withhold and pay individual income tax at the rate of 20% on behalf of these Shareholders. |
| | Domestic individual investors and securities investment funds investing in the H Shares of the Company via Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect | 20% | The Company will withhold and pay the individual income tax at the rate of 20% on behalf of the investors and domestic securities investment funds. The Company will not withhold any income tax on dividends received for domestic enterprise investors. Any dividend received in respect of H Shares of the Company which have been continuously held by a domestic enterprise Shareholder for 12 months shall be exempted from enterprise income tax. |

| **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** | |
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| Other information | Not applicable |

**Directors of the issuer**

As at the date of this announcement, the Board of the Company comprises Mr. Yang Mingchao, Mr. Meng Xianjin, Mr. An Haolei, Ms. Luo Na and Ms. Yang Tongyu as executive directors; Mr. Liu Zhengzheng as a non-executive director; Mr. Zeng Xiaosong, Ms. Yu Fang Jing, Mr. Li Jianfeng and Mr. Shi Kangping as independent non-executive directors; and Ms. Zheng Min as an employee director.