

Disclaimer

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Cash Dividend with Currency Option Announcement for Equity Issuer

Issuer name	BANK OF CHINA LIMITED
Stock code	03988
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Proposed Distribution of Interim Dividend for the Six Months Ended 30 June 2025 (Updated)
Announcement date	27 November 2025
Status	Update to previous announcement
Reason for the update / change	updates on interim profit distribution plan details

Information relating to the dividend

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 1.094 per 10 share
Date of shareholders' approval	27 November 2025

Information relating to Hong Kong share register

Default currency and amount in which the dividend will be paid	HKD amount to be announced
Exchange rate	To be announced
Amount in which the dividend will be paid in alternative currency 1	RMB 1.094 per 10 share
Exchange rate for alternative currency 1	RMB 1 : RMB 1
Partial election of currency option	No
Closing date and time for option election	05 January 2026 16:30
Ex-dividend date	02 December 2025
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	03 December 2025 16:30
Book close period	From 04 December 2025 to 10 December 2025
Record date	10 December 2025
Payment date	23 January 2026
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Rooms 1712–1716

17th Floor, Hopewell Centre
183 Queen's Road East
Wanchai
Hong Kong

Information relating to withholding tax

Please refer to the Announcement on the Poll Results of the 2025 Fourth Extraordinary General Meeting dated 27 November 2025 for detailed withholding tax arrangement in respect of the interim dividend.

Details of withholding tax applied to the dividend declared

Type of shareholders	Tax rate	Other relevant information (if any)
Individual - non-resident i.e. registered address outside PRC	10%	In accordance with Chinese tax laws and regulations, the dividends and bonuses received by overseas resident individual shareholders from stocks in the Hong Kong market issued by domestic non-foreign investment enterprises are subject to the payment of individual income tax, which shall be withheld by the withholding agents. Unless specified by the relevant tax laws, regulations and agreements, the Bank generally withholds the individual income tax at a rate of 10% on behalf of the individual H-Share Holders.
Enterprise - non-resident i.e. registered address outside PRC	10%	In accordance with the provisions of the Notice on Issues concerning Withholding the Enterprise Income Tax on Dividends Paid by Chinese Resident Enterprises to H-Share Holders who are Overseas Non-resident Enterprises (Guoshuihan (2008) No.897) published by the State Taxation Administration of the PRC, when Chinese resident enterprises distribute annual dividends from 2008 onwards to H-Share Holders who are overseas non-resident enterprises, the enterprise income tax shall be withheld at a uniform rate of 10% by the Bank.
Investors (including enterprises and individuals) of Southbound Trading	20%	The tax and tax relief with regard to the Southbound Trading shall comply with the Notice on the Relevant Taxation Policy regarding the Pilot Programme that Links the Stock Markets in Shanghai and Hong Kong (Caishui (2014) No.81) and the Notice on the Relevant Taxation Policy regarding the Pilot Programme that Links the Stock Markets in Shenzhen and Hong Kong (Caishui (2016) No.127)

			issued jointly by Ministry of Finance of the PRC, State Taxation Administration of the PRC and China Securities Regulatory Commission.
	Investors (including enterprises and individuals) of Northbound Trading	10%	The tax and tax relief with regard to the Northbound Trading shall comply with the Notice on the Relevant Taxation Policy regarding the Pilot Programme that Links the Stock Markets in Shanghai and Hong Kong (Caishui (2014) No.81) and the Notice on the Relevant Taxation Policy regarding the Pilot Programme that Links the Stock Markets in Shenzhen and Hong Kong (Caishui (2016) No.127) issued jointly by Ministry of Finance of the PRC, State Taxation Administration of the PRC and China Securities Regulatory Commission.

Information relating to listed warrants / convertible securities issued by the issuer

Details of listed warrants / convertible securities issued by the issuer	Not applicable
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Other information

Partial election of currency option is only applicable to Hong Kong Securities Clearing Company Nominees Limited.

Directors of the issuer

As at the date of this announcement, the directors of Bank of China Limited are: Ge Haijiao, Zhang Hui, Liu Jin, Zhang Yong*, Huang Binghua*, Liu Hui*, Shi Yongyan*, Lou Xiaohui*, Li Zimin*, Jean-Louis Ekra#, Giovanni Tria#, Liu Xiaolei#, Zhang Ran#, Ko Margaret# and Woo Chin Wan Raymond#.

* Non-executive Directors

Independent Non-executive Directors