Disclaimer	
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Cash Dividend Announcement for Equity Issuer	
Issuer name	FOSHAN HAITIAN FLAVOURING AND FOOD COMPANY LTD.
Stock code	03288
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	(UPDATED) SPECIAL DIVIDEND FOR SHAREHOLDER RETURNS FOR 2025
Announcement date	23 December 2025
Status	Update to previous announcement
Reason for the update / change	Update in information relating to withholding tax
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 3 per 10 share
Date of shareholders' approval	09 January 2026
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
Ex-dividend date	13 January 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	14 January 2026 16:30
Book close period	From 15 January 2026 to 16 January 2026
Record date	16 January 2026
Payment date	06 February 2026
Share registrar and its address	Tricor Investor Services Limited
	17/F, Far East Finance Centre 16 Harcourt Road Hong Kong

<table>
<tr><th colspan="2">Information relating to withholding tax</th></tr>
<tr><td rowspan="2">Details of withholding tax applied to the dividend declared</td><td>Please refer to the circular of the Company dated December 23, 2025 for details in relation to the tax on dividends for the holders of the H shares.
For residents from countries with a tax treaty stipulating a dividend tax rate lower than 10%, if the individual H shareholders are residents from countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate lower than 10%, such individual H shareholders shall voluntarily submit statements to the Company in order to enjoy the agreed treatment, and keep relevant materials for inspection. If the information provided is complete, the Company shall withhold the tax in accordance with the provisions of the PRC tax laws and treaties.
For residents from countries with a tax treaty stipulating a dividend tax rate of more than 10% but less than 20%, the withholding agents shall withhold the individual income tax at the agreed effective tax rate when distributing dividends and bonuses, and are not obligated to file an application for approval.</td></tr>
<tr><td>
<table>
<tr><th>Type of shareholders</th><th>Tax rate</th><th>Other relevant information (if any)</th></tr>
<tr><td>Individual - non-resident
i.e. registered address outside PRC</td><td>10%</td><td>For individual H-share shareholders who are residents of Hong Kong SAR, Macau SAR, or countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, the Company will withhold and pay individual income tax at the rate of 10% on their behalf.</td></tr>
<tr><td>Individual - non-resident
i.e. registered address outside PRC</td><td>20%</td><td>For individual H-share shareholders who are residents of countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 20% or which have not entered into any tax treaty with the PRC, or under other circumstances, the Company will withhold and pay individual income tax at the rate of 20% on their behalf.</td></tr>
<tr><td>Domestic individual investors and domestic securities investment funds investing in H-shares through Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect</td><td>20%</td><td>For dividends received by domestic individual investors from investing in H shares through Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect, the Company will withhold and pay individual income tax at the rate of 20% on behalf of those individual shareholders. For dividends received by domestic securities investment funds from investing in H shares through Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect, individual income tax shall be levied in accordance with the above requirements.</td></tr>
<tr><td>Enterprise - non-resident
i.e. registered address outside PRC</td><td>10%</td><td>Any H shares registered in the name of non-individual shareholders, including HKSCC Nominees Limited, other corporate nominees or trustees, and other entities or</td></tr>
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</td></tr>
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			organizations, will be treated as shares being held by non-resident enterprise shareholders, and consequently dividends on such H shares will be subject to withholding of income tax at the rate of 10%.

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: (i) Ms. CHENG Xue, Mr. GUAN Jianghua, Mr. HUANG Wenbiao, Mr. WEN Zhizhou, Mr. LIAO Changhui and Mr. DAI Wen as executive directors; and (ii) Mr. ZHANG Kechun, Mr. QU Wenzhou and Mr. DING Bangqing as independent non-executive directors.