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Cash Dividend Announcement for Equity Issuer	
Issuer name	Lemo Services Co., Ltd
Stock code	02539
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Final Dividend for the Year Ended 31 December 2025
Announcement date	18 May 2026
Status	Update to previous announcement
Reason for the update / change	To update information relating to (1) amount in which the dividend will be paid and (2) exchange rate
Information relating to the dividend	
Dividend type	Final
Dividend nature	Ordinary
For the financial year end	31 December 2025
Reporting period end for the dividend declared	31 December 2025
Dividend declared	RMB 0.506 per share
Date of shareholders' approval	18 May 2026
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.57898 per share
Exchange rate	RMB 1 : HKD 1.14423
Ex-dividend date	20 May 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	21 May 2026 16:30
Book close period	From 22 May 2026 to 28 May 2026
Record date	28 May 2026
Payment date	15 June 2026
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	Details of withholding tax (including type of shareholders and applicable tax rate) applied to the dividends declared are set out in the table below. For further details,

please refer to the section headed "Final Dividend" in the 2025 annual results announcement of the Company dated 20 March 2026.

Shareholders are recommended to consult their tax advisors regarding the tax impacts in the PRC, Hong Kong and other countries (regions) for holding and disposal of H Shares.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	In accordance with the tax laws and relevant requirements under taxation regulatory institutions of the PRC, the Company will, after withholding 10% of the final dividend as enterprise income tax, distribute the final dividend to non-resident enterprise Shareholders whose names appear on the H Shares register of members (i.e. any Shareholders who hold H Shares in the name of non-individual shareholders, including but not limited to HKSCC Nominees Limited, other nominees, trustees, or H Shareholders registered in the name of other organizations and groups).
Individual - non-resident i.e. registered address outside PRC	10%	If the individual holders of H Shares are Hong Kong or Macau residents or residents of other countries or regions that have a tax rate of 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders.
Individual - non-resident i.e. registered address outside PRC	10%	If the individual holders of H Shares are residents of countries or regions that have a tax rate lower than 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders. If the individual holders of H Shares are residents of countries or regions that have a tax rate higher than 10% but lower than 20% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the applicable tax rates stated in such tax treaties on behalf of such Shareholders.

	Individual - non-resident i.e. registered address outside PRC	20%	If the individual holders of H Shares are residents of countries or regions that have a tax rate of 20% under the tax treaties with the PRC, or that have not entered into any tax treaties with the PRC, or otherwise, the Company will withhold and pay individual income tax at the rate of 20% on behalf of such Shareholders.
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) Mr. Xie Zhonghui, Mr. Feng Baocai and Mr. Chen Xing as executive directors of the Company; (ii) Mr. Han Daohu and Mr. Wu Jinghua as non-executive directors of the Company; (iii) Mr. Lei Zhigang, Ms. Dong Hui and Mr. SUEK Ka Lun Ernie as independent non-executive directors of the Company; and (iv) Ms. Yu Xiaohong as employee representative director of the Company.			