

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 Final Dividend for the Year Ended 31 December 2025 (Updated)
Announcement date	15 July 2026
Status	Update to previous announcement
Reason for the update / change	Update on information to be announced

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 1.169 per 10 share
Date of shareholders' approval	26 June 2026

Information relating to Hong Kong share register

Default currency and amount in which the dividend will be paid	HKD 1.3498284 per 10 share
Exchange rate	RMB 1 : HKD 1.1546864103
Amount in which the dividend will be paid in alternative currency 1	RMB 1.169 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	30 July 2026 16:30
Ex-dividend date	02 July 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	03 July 2026 16:30
Book close period	From 06 July 2026 to 09 July 2026
Record date	09 July 2026
Payment date	19 August 2026
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Rooms 1712 – 1716

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

Information relating to withholding tax

Please refer to the Announcement on the Poll Results of the 2025 Annual General Meeting dated 26 June 2026 for detailed withholding tax arrangement in respect of the final 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, Cai Zhao, 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