

Disclaimer	
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Cash Dividend Announcement for Equity Issuer	
Issuer name	CNOOC Limited
Stock code	00883
Multi-counter stock code and currency	80883 RMB
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Interim Dividend for the First Half of 2026
Announcement date	26 August 2026
Status	New announcement
Information relating to the dividend	
Dividend type	Interim (Semi-annual)
Dividend nature	Ordinary
For the financial year end	31 December 2026
Reporting period end for the dividend declared	30 June 2026
Dividend declared	HKD 0.94 per share
Date of shareholders' approval	03 June 2026
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.94 per share
Exchange rate	HKD 1 : HKD 1
Ex-dividend date	10 September 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	11 September 2026 16:30
Book close period	From 14 September 2026 to 18 September 2026
Record date	18 September 2026
Payment date	16 October 2026
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Shops 1712-1716, 17th Floor
	Hopewell Centre, 183 Queen's Road East
	Wanchai Hong Kong
Information relating to withholding tax	
Details of withholding tax applied to the dividend declared	Unless otherwise indicated, capitalised terms used herein shall have the same meanings as ascribed to them in the 2026 interim results announcement issued by

CNOOC Limited (the "Company") on the even date.

Pursuant to the "Enterprise Income Tax Law of the People's Republic of China", the "Regulations on the Implementation of the Enterprise Income Tax Law of the People's Republic of China" and the "Notice of the State Administration of Taxation on Issues about the Determination of Chinese-Controlled Enterprises Registered Abroad as Resident Enterprises on the Basis of Their Body of Actual Management", the Company has been confirmed as a resident enterprise of the People's Republic of China (the "PRC") and the withholding and payment obligation lies with the Company. The Company is required to withhold and pay 10% enterprise income tax when it distributes the 2026 interim dividend to its non-resident enterprise (as defined in the "Enterprise Income Tax Law of the People's Republic of China") holders of Hong Kong Shares listed on the Register of Members. In respect of all holders of Hong Kong Shares whose names appear on the Register of Members as at 18 September 2026 (Friday) who are not individual natural person (including HKSCC Nominees Limited, corporate nominees or trustees such as securities companies and banks, and other entities or organisations, which are all considered as non-resident enterprise holders of Hong Kong Shares), the Company will distribute the 2026 interim dividend after deducting enterprise income tax of 10%. The Company will not withhold and pay the individual income tax in respect of the 2026 interim dividend payable to any natural person holders of Hong Kong Shares whose names appear on the Register of Members as at 18 September 2026 (Friday).

Investors who invest in the Hong Kong Shares through the Shanghai Stock Exchange (the "Shanghai-Hong Kong Stock Connect investors"), and investors who invest in the Hong Kong Shares through the Shenzhen Stock Exchange (the "Shenzhen-Hong Kong Stock Connect investors"), are investors who hold shares through HKSCC Nominees Limited, and in accordance with the above requirements, the Company will pay to HKSCC Nominees Limited the amount of the 2026 interim dividend after withholding for payment of the 10% enterprise income tax.

If any resident enterprise (as defined in the "Enterprise Income Tax Law of the People's Republic of China") holder of Hong Kong Shares listed on the Register of Members which is duly incorporated in the PRC or under the laws of a foreign country (or a region) but with a PRC-based de facto management body, or any non-resident enterprise holder of Hong Kong Shares who is subject to a withholding tax rate of less than 10% pursuant to any tax treaty between the country of residence of such holders of Hong Kong Shares and the PRC or tax arrangements between mainland China and Hong Kong or Macau, or any other non-resident enterprise holder of Hong Kong Shares who may be entitled to a deduction or exemption of enterprise income tax in accordance with the applicable PRC rules, does not desire to have the Company withhold and pay the total amount of the said 10% enterprise income tax, it shall lodge with Computershare Hong Kong Investor Services Limited documents from its governing tax authority confirming its PRC resident enterprise status, or the documents in support that a withholding tax of less than 10% is required to be paid pursuant to the above-mentioned tax treaty or arrangements, or the documents confirming its entitlement to a deduction or exemption of enterprise income tax in accordance with the applicable PRC rules at or before 4:30 p.m. on 11 September 2026 (Friday).

If anyone would like to change the identity of the holders of Hong Kong Shares, please enquire about the relevant procedures with the nominees or trustees. The Company will withhold and pay the enterprise income tax for its non-resident enterprise holders of Hong Kong Shares strictly in accordance with the relevant laws and requirements of the relevant government departments and adhere strictly to the information set out in the Register of Members on 18 September 2026 (Friday). The Company assumes no liability whatsoever in respect of and will not entertain any claims arising from any delay in, or inaccurate determination of, the status of the holders of Hong Kong Shares within the aforesaid timeframe or any disputes over the mechanism of withholding and payment of enterprise income tax.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	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	
For holders of RMB Shares, please refer to the Company's announcement in relation to the 2026 interim dividend distribution plan published on the websites of the Shanghai Stock Exchange and the Company.	
Directors of the issuer	
As of the date of this announcement, the Board comprises Executive Director of Mr. Huang Yongzhang, Non-executive Directors of Mr. Zhang Chuanjiang and Mr. Wang Dehua, and Independent Non-executive Directors of Mr. Qiu Zhi Zhong, Mr. Lin Boqiang and Ms. Li Shuk Yin Edwina.	