

Disclaimer

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Cash Dividend Announcement for Equity Issuer

Issuer name	BAMA TEA CO., LTD.
Stock code	06980
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Interim Dividend for the Six Months Ended 30 June 2026 (Updated)
Announcement date	04 September 2026
Status	Update to previous announcement
Reason for the update / change	Updates on (i) default currency and amount in which the dividend will be paid; and (ii) exchange rate.

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	RMB 1.2 per share
Date of shareholders' approval	04 September 2026

Information relating to Hong Kong share register

Default currency and amount in which the dividend will be paid	HKD 1.3873506 per share
Exchange rate	RMB 1 : HKD 1.1561255
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 16 September 2026
Record date	16 September 2026
Payment date	28 October 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.
	Pursuant to the applicable provisions of the Enterprise Income Tax Law of the PRC (the

"EIT Law") and its implementation regulations, the Company will not withhold or pay any income tax for the PRC resident enterprise Shareholders. They are required to pay their own income tax according to the applicable laws and regulations.

In addition, for individual holders of H Shares whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of more than 10% but less than 20%, the Company will withhold and pay individual income tax at the effective tax rate stipulated in the relevant tax treaty in the distribution of the dividend.

For further details, please refer to the circular of the Company published on 18 August 2026.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	Pursuant to the EIT Law and its implementation regulations, enterprise income tax shall be levied on dividends acquired by non-resident enterprise shareholders at a reduced rate of 10%.
Enterprise - non-resident i.e. registered address outside PRC	10%	Where the Company distributes dividend to overseas non-resident enterprise Shareholders whose names appear on the register of members for H Shares of the Company (including the holders of H Shares registered in the name of HKSCC Nominees Limited, other attorneys or trustees, or other organisations or groups, but excluding the holders of H Shares registered under the name of HKSCC Nominees Limited which are held by China Securities Depository and Clearing Corporation Limited as the nominee holder on behalf of investors under the H share full circulation scheme), it is required to withhold and pay enterprise income tax at the rate of 10%.
Individual - non-resident i.e. registered address outside PRC	10%	For individual holders of H Shares who are Hong Kong or Macau residents or whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of 10%, the Company will withhold and pay individual income tax at the rate of 10% on behalf of the individual holders of H Shares in the distribution of the dividend.
Individual - non-resident i.e. registered address outside PRC	10%	For individual holders of H Shares whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of less

			than 10%, the Company will temporarily withhold and pay individual income tax at the rate of 10% on behalf of the individual holders of H Shares in the distribution of the dividend.
	Individual - non-resident i.e. registered address outside PRC	20%	For individual holders of H Shares whose country (region) of domicile is a country (region) which does not have a tax treaty with the PRC or falls under other circumstances, the Company will withhold and pay individual income tax at the rate of 20% on behalf of the individual holders of H Shares in the distribution of the dividend.
	Individual - resident i.e. registered address within PRC	20%	Pursuant to the applicable provisions of the Individual Income Tax Law of the PRC and its implementation regulations, income from dividends by a PRC resident individual is subject to a tax rate of 20%.
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. Wang Wenli, Mr. Wu Qingbiao, Mr. Wang Kunheng, Mr. Wang Wenchao and Mr. Wang Wenlong as executive Directors; (ii) Mr. Wang Wenbin as non-executive Director; and (iii) Ms. Chiu Mun Wai, Ms. Tong Naqiong and Mr. Wang Yuefei as independent non-executive Directors.			