| Disclaimer | |
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| **Cash Dividend Announcement for Equity Issuer** | |
| Issuer name | Guangdong Yueyun Transportation Company Limited |
| Stock code | 03399 |
| 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 | 14 September 2026 |
| Status | Update to previous announcement |
| Reason for the update / change | Update on information relating to withholding tax |
| **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 0.09 per 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 0.103 per share |
| Exchange rate | RMB 1 : HKD 1.144 |
| Ex-dividend date | 03 July 2026 |
| Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend | 06 July 2026 16:30 |
| Book close period | From 07 July 2026 to 10 July 2026 |
| Record date | 10 July 2026 |
| Payment date | 30 September 2026 |
| Share registrar and its address | Tricor Investor Services Limited<br>17/F,<br>Far East Finance Centre,<br>16 Harcourt Road,<br>Hong Kong |

| Information relating to withholding tax | |
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| Details of withholding tax applied to the dividend declared | Details of withholding tax (including type of shareholders and applicable tax rate) with respect to the final dividend for the year ended 31 December 2025 are set out in the table below. The 2025 Final Dividend is derived from the PRC.<br><br>For individual shareholders of H Shares who are residents of a country or region covered by a tax treaty or arrangement providing for a dividend tax rate higher than 10% but lower than 20%, the Company will withhold and pay individual income tax at the applicable rate under the relevant tax treaty or arrangement, provided that such shareholders are eligible for the relevant treaty treatment and have completed the applicable filing procedures.<br><br>The relevant taxation laws and regulations shall be interpreted by the relevant local taxation authority and shall be amended from time to time. Shareholders are advised to seek advice from their taxation consultants in relation to taxation impacts in the PRC and Hong Kong and other matters arising from the ownership and disposal of the H shares.<br><br>For further details, please refer to the Company's announcement dated 14 September 2026. |

| Type of shareholders | Tax rate | Other relevant information (if any) |
|---|---|---|
| Enterprise - non-resident<br><br>i.e. registered address outside PRC | 10% | The Company shall be obliged to withhold and pay 10% enterprise income tax when it distributes the 2025 final dividend to the non-resident enterprise shareholders of overseas H shares (including HKSCC Nominees Limited, other corporate nominees or trustees, or other entities or organisations) whose names appear on the Company's H share register of members on the record date for the final dividend. If such non-resident enterprise shareholders are eligible for preferential treatment under applicable tax treaties or arrangements, they may apply to the competent taxation authorities for refund of the over-deducted amount on their own or through the Company according to the applicable regulations. |
| Individual - resident<br><br>i.e. registered address within PRC | 20% | For individual shareholders of H shares whose names appear on the Company's H share register of members on the record date (i.e. Friday, 10 July 2026) and whose registered addresses are located in the PRC, the Company will withhold and pay the PRC individual income tax rate of 20% in accordance with the provisions of the Individual Income Tax Law of the People's Republic of China and its implementation regulations. |

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| | Individual - non-resident<br>i.e. registered address outside PRC | 10% | For individual shareholders of H Shares whose names appear on the Company's H share register of members on the record date (i.e. Friday, 10 July 2026) and whose registered addresses are located in Hong Kong, the Company will withhold and pay individual income tax at the rate of 10%, provided that the conditions for preferential treatment under the Mainland and Hong Kong Taxation Arrangement and the applicable procedural requirements are satisfied. The same treatment will apply to other overseas individual shareholders of H Shares who are eligible for a dividend tax rate of 10% under an applicable tax treaty or arrangement, subject to satisfaction of the applicable conditions and procedural requirements. |
| | Individual - non-resident<br>i.e. registered address outside PRC | 10% | For individual shareholders of H Shares who are residents of a country or region covered by a tax treaty or arrangement providing for a dividend tax rate lower than 10%, the Company will initially withhold and pay individual income tax at the rate of 10%. Eligible shareholders may complete the procedures for enjoying the relevant treaty treatment and apply to the competent tax authority for a refund of any excess tax withheld in accordance with the applicable provisions. |
| | Individual - non-resident<br>i.e. registered address outside PRC | 20% | For individual shareholders of H Shares who are residents of a country or region that has not entered into an applicable tax treaty or arrangement with the PRC, who do not satisfy the applicable conditions for preferential treatment under the relevant tax treaty or arrangement, or who otherwise fall within circumstances in which tax is required to be levied at the rate of 20% in accordance with law, the Company will withhold and pay individual income tax at the rate of 20%. |

| **Information relating to listed warrants / convertible securities issued by the issuer** | |
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| Details of listed warrants / convertible securities issued by the issuer | Not applicable |

| Other information | |
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| Other information | Not applicable |

**Directors of the issuer**

As at the date of this announcement, the Board comprises Mr. Zhu Fang, Mr. Huang Wenban and Mr. Hu Xianhua as executive Directors of the Company, Mr. Hu Jian as employee representative Director of the Company, Mr. Yuan Dengping and Mr. Cai Fen as non-executive Directors of the Company, and Mr. Su Wujun, Ms. Huang Yuan, Mr. Zhang Xiangfa and Ms. Mu Huihua as independent non-executive Directors of the Company.