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Cash Dividend Announcement for Equity Issuer	
Issuer name	Guoquan Food (Shanghai) Co., Ltd.
Stock code	02517
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	22 September 2026
Status	Update to previous announcement
Reason for the update / change	Update information relating to withholding tax.
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 0.0503 per share
Date of shareholders' approval	10 September 2026
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.0582 per share
Exchange rate	RMB 1 : HKD 1.15661
Ex-dividend date	14 September 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	15 September 2026 16:30
Book close period	From 16 September 2026 to 21 September 2026
Record date	21 September 2026
Payment date	28 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	Details of withholding tax (including type of shareholders and applicable tax rate) applied to the interim dividends declared are summarized in the table below. Where the Company withholds and pays individual income tax for individual holders of H Shares, if the competent tax authority has other opinion, advice or guidance on the above withholding and payment, the Company shall implement the same with reference to the opinion, advice or guidance of the relevant competent tax authority. Shareholders are recommended to consult their tax advisors regarding the ownership and disposal of H Shares in the PRC and in Hong Kong, as well as other tax effects.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	For non-resident enterprise H Shareholders including HKSCC Nominees Limited, other attorneys or trustees, or other organisations or groups, the Company will withhold and pay enterprise income tax at the rate of 10%.
Individual - non-resident i.e. registered address outside PRC	20%	The Company will withhold and pay PRC individual income tax at a rate of 20% on behalf of foreign individual H Shareholders. For individual H Shareholders whose country (region) of domicile has entered into a tax treaty with the PRC stipulating a dividend tax rate of less than 20%, the Company will withhold and pay individual income tax for the dividend at the rate of 20% on their behalf. These Shareholders may apply to the competent PRC tax authorities by themselves or through the Company for refund of the overpaid tax after receiving the dividends. The Company may make applications on their behalf to seek entitlement of the relevant agreed preferential treatments pursuant to the tax treaties.
Domestic individual investors and securities investment funds investing in the H Shares of the Company via Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect	20%	The Company will withhold and pay the individual income tax at the rate of 20% on behalf of the investors and domestic securities investment funds. The Company will not withhold any income tax on dividends received for domestic enterprise investors. Any dividend received in respect of H Shares of the Company which have been continuously held by a domestic enterprise Shareholder for 12 months shall be exempted from enterprise income tax.

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 of the Company comprises Mr. Yang Mingchao, Mr. Meng Xianjin, Mr. An Haolei, Ms. Luo Na and Ms. Yang Tongyu as executive directors; Mr. Liu Zhengzheng as a non-executive director; Mr. Zeng Xiaosong, Ms. Yu Fang Jing, Mr. Li Jianfeng and Mr. Shi Kangping as independent non-executive directors; and Ms. Zheng Min as an employee director.