

Disclaimer

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Cash Dividend Announcement for Equity Issuer

Issuer name	FOSHAN HAITIAN FLAVOURING AND FOOD COMPANY LTD.
Stock code	03288
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	(UPDATED) SPECIAL DIVIDEND FOR SHAREHOLDER RETURNS FOR 2025
Announcement date	09 January 2026
Status	Update to previous announcement
Reason for the update / change	Update on dividend amount in HKD and exchange rate

Information relating to the dividend

Dividend type	Other
	Special Dividend
Dividend nature	Special
For the financial year end	Not applicable
Reporting period end for the dividend declared	Not applicable
Dividend declared	RMB 3 per 10 share
Date of shareholders' approval	09 January 2026

Information relating to Hong Kong share register

Default currency and amount in which the dividend will be paid	HKD 3.327979 per 10 share
Exchange rate	RMB 1 : HKD 1.109326
Ex-dividend date	13 January 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	14 January 2026 16:30
Book close period	From 15 January 2026 to 16 January 2026
Record date	16 January 2026
Payment date	06 February 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

	<p>Please refer to the circular of the Company dated December 23, 2025 for details in relation to the tax on dividends for the holders of the H shares.</p> <p>For residents from countries with a tax treaty stipulating a dividend tax rate lower than 10%, if the individual H shareholders are residents from countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate lower than 10%, such individual H shareholders shall voluntarily submit statements to the Company in order to enjoy the agreed treatment, and keep relevant materials for inspection. If the information provided is complete, the Company shall withhold the tax in accordance with the provisions of the PRC tax laws and treaties.</p> <p>For residents from countries with a tax treaty stipulating a dividend tax rate of more than 10% but less than 20%, the withholding agents shall withhold the individual income tax at the agreed effective tax rate when distributing dividends and bonuses, and are not obligated to file an application for approval.</p>							
Details of withholding tax applied to the dividend declared	<table border="1"> <thead> <tr> <th>Type of shareholders</th><th>Tax rate</th><th>Other relevant information (if any)</th></tr> </thead> <tbody> <tr> <td>Individual - non-resident i.e. registered address outside PRC</td><td>10%</td><td>For individual H-share shareholders who are residents of Hong Kong SAR, Macau SAR, or countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, the Company will withhold and pay individual income tax at the rate of 10% on their behalf.</td></tr> </tbody> </table>	Type of shareholders	Tax rate	Other relevant information (if any)	Individual - non-resident i.e. registered address outside PRC	10%	For individual H-share shareholders who are residents of Hong Kong SAR, Macau SAR, or countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, the Company will withhold and pay individual income tax at the rate of 10% on their behalf.	
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			organizations, will be treated as shares being held by non-resident enterprise shareholders, and consequently dividends on such H shares will be subject to withholding of income tax at the rate of 10%.
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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

The actual distribution amount in HKD shall be calculated with reference to the average of the central parity rate of HKD against RMB published by the People's Bank of China every day during the one week prior to considering and approving the Special Dividend at the 2026 first extraordinary shareholders' meeting (i.e. RMB0.901448=HKD1.00)

Directors of the issuer

As at the date of this announcement, the Board comprises: (i) Ms. CHENG Xue, Mr. GUAN Jianghua, Mr. HUANG Wenbiao, Mr. WEN Zhizhou, Mr. LIAO Changhui and Mr. DAI Wen as executive directors; and (ii) Mr. ZHANG Kechun, Mr. QU Wenzhou and Mr. DING Bangqing as independent non-executive directors.