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Cash Dividend with Currency Option Announcement for Equity Issuer	
Issuer name	Bank of Communications Co., Ltd.
Stock code	03328
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	PROPOSED DISTRIBUTION OF FINAL DIVIDEND FOR THE YEAR ENDED 31 DECEMBER 2025 AND CLOSURE OF REGISTER OF MEMBERS
Announcement date	26 June 2026
Status	Update to previous announcement
Reason for the update / change	Updated (1) closing date and time for currency option election and (2) 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 1.684 per 10 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 amount to be announced
Exchange rate	To be announced
Amount in which the dividend will be paid in alternative currency 1	RMB 1.684 per 10 share
Exchange rate for alternative currency 1	RMB 1 : RMB 1
Partial election of currency option	No
Closing date and time for option election	28 July 2026 16:30
Ex-dividend date	02 July 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	03 July 2026 16:30
Book close period	From 04 July 2026 to 09 July 2026
Record date	09 July 2026
Payment date	14 August 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
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Information relating to withholding tax

	Please refer to the Poll Results Announcement of the Annual General Meeting for the year 2025 dated 26 June 2026 for detailed withholding tax arrangement in respect of the dividend.		
Details of withholding tax applied to the dividend declared	Type of shareholders	Tax rate	Other relevant information (if any)
	Enterprise - non-resident i.e. registered address outside PRC	10%	In accordance with relevant regulatory requirement, the Bank shall be obliged to withhold and pay the enterprise income tax on behalf of non-resident enterprise shareholders whose names appear on the register of members of the Bank for H shares with a tax rate of 10% when the Bank distributes dividends. Non-resident enterprise shareholders may apply for tax refund in accordance with relevant rules and regulations including tax agreements (arrangements) after receiving dividends. Any H shares of the Bank registered other than in the name(s) of individual(s), including HKSCC Nominees Limited, other nominees, trustees, or other organizations or groups, shall be deemed to be held by non-resident enterprise shareholder(s) and the enterprise income tax shall be withheld from the Final Dividend payable thereon.
	Individual - non-resident i.e. registered address outside PRC	10%	In accordance with relevant regulatory requirement, the income from dividend and/or bonus shares distributed by the PRC non-foreign invested enterprises whose shares have been issued in Hong Kong obtained by the overseas resident individual shareholders is subject to the individual income tax with a tax rate of 10% in general. However, the tax rates for respective overseas resident individual shareholders may vary depending on the relevant tax agreements between the countries where they are residents and the PRC. The Bank shall comply with the relevant

			rules and regulations to withhold and pay the income tax for the Final Dividend on behalf of the relevant shareholders.
	Investors of Southbound Trading	20%	In accordance with relevant regulatory requirement, for dividends derived by domestic individual investors from investing in H shares listed on the Hong Kong Stock Exchange through Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect, H share companies shall withhold and pay individual income tax at a tax rate of 20% for the investors. For domestic securities investment funds investing in H shares listed on the Hong Kong Stock Exchange through Shanghai Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect, the tax payable shall be the same as that for individual investors. H share companies will not withhold or pay the income tax of dividends for domestic enterprise investors and those domestic enterprise investors shall report and pay the relevant tax themselves.

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

Partial election of currency option is only applicable to Hong Kong Securities Clearing Company Nominees Limited.

Directors of the issuer

As at the date of this announcement, the directors of the Bank are Mr. Ren Deqi, Mr. Zhang Baojiang, Mr. Yin Jiuyong, Mr. Zhou Wanfu, Mr. Chang Baosheng*, Mr. Liao Yi Chien David*, Mr. Chan Siu Chung*, Mr. Mu Guoxin*, Mr. Ai Dong*, Mr. Zhang Xiangdong#, Ms. Li Xiaohui#, Mr. Ma Jun#, Mr. Wong Tin Chak#, Mr. Xiao Wei# and Ms. Liu Ruixia#.

* Non-executive directors

Independent non-executive directors