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**ROISERV 榮万家**

**Roiserv Lifestyle Services Co., Ltd.**

**榮萬家生活服務股份有限公司**

*(a joint stock company incorporated in the People's Republic of China with limited liability)*

**(Stock Code: 2146)**

## **DECLARATION AND PAYMENT OF SPECIAL DIVIDEND AND CLOSURE OF REGISTER OF MEMBERS**

Reference is made to the announcement of Roiserv Lifestyle Services Co., Ltd. (the “**Company**”) dated November 14, 2023 in relation to the notice of meeting of the board (the “**Board**”) of directors (the “**Directors**”) of the Company to consider and approve the proposal to declare and pay special dividend (the “**Special Dividend**”) in cash.

### **DECLARATION AND PAYMENT OF SPECIAL DIVIDEND**

The Board is pleased to announce that at the meeting of the Board held on Friday, November 24, 2023, after considering the business, financial position and cash flow of the Company and its subsidiaries, the Board has approved the declaration and payment of the Special Dividend in cash in the amount of RMB 0.20 per ordinary share of the Company (before tax), which will be paid out of the Company’s profits. The proposed declaration and payment of the Special Dividend in cash is subject to the approval of the shareholders of the Company (the “**Shareholders**”) at the extraordinary general meeting (the “**EGM**”) of the Company. The proposed declaration and payment of the Special Dividend in cash to the holders (the “**Domestic Shareholders**”) of domestic shares (the “**Domestic Shares**”) of the Company will be declared and payable in RMB, and that to the holders (the “**H Shareholders**”) of H shares (the “**H Shares**”) of the Company will be declared in RMB and payable in Hong Kong dollars (at an exchange rate calculated based on average central parity rate of Hong Kong Dollars against RMB published by the People’s Bank of China one calendar week prior to the proposed declaration of the Special Dividend approved by the Shareholders, i.e. the date of the EGM). Subject to the approval of the Shareholders at the EGM, the Special Dividend will be paid in cash on or before Friday, December 29, 2023 to Shareholders whose names appear on the Company’s register of members on Wednesday, December 20, 2023.

### **CLOSURE OF REGISTER OF MEMBERS**

For determining the entitlement of Shareholders to attend and vote at the EGM, the register of members of the Company will be closed from Friday, December 8, 2023 to Wednesday, December 13, 2023, both days inclusive, during which period no transfer of shares of the Company will be registered. In order to qualify for attending and voting at the EGM, unregistered holders of shares of the Company shall lodge all the share transfer documents accompanied by the relevant share certificates with the H share registrar of the Company, namely Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration by holders of H Shares, or to the Company’s headquarters in the PRC at 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the PRC for registration by holders of Domestic Shares no later than 4:30 p.m. on Thursday, December 7, 2023.

Shareholders whose names appear on the Company's registers of members on Wednesday, December 13, 2023 will be entitled to attend and vote at the EGM.

In order to determine the entitlement of Shareholders for the Special Dividend, subject to the approval of the Shareholders at the EGM, the register of members of the Company will be closed from Tuesday, December 19, 2023 to Wednesday, December 20, 2023, both days inclusive, during which period no transfer of shares of the Company will be registered. In order to be qualified to receive the Special Dividend, all transfers accompanied by the relevant share certificates must be lodged with the H share registrar of the Company, namely Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration by holders of H Shares, or to the Company's headquarters in the PRC at 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the PRC for registration by holders of Domestic Shares no later than 4:30 p.m. on Monday, December 18, 2023.

Shareholders whose names appear on the Company's registers of members on Wednesday, December 20, 2023 will be entitled to receive the Special Dividend.

## **WITHHOLDING OF INCOME TAXES**

According to the Enterprise Income Tax Law of the People's Republic of China (《中華人民共和國企業所得稅法》) which came into effect on January 1, 2008, and amended on February 24, 2017 and December 29, 2018, the Provision for Implementation of Enterprise Income Tax Law of the People's Republic of China (《中華人民共和國企業所得稅法實施條例》) which took effect on January 1, 2008, and the Notice on the Issues Concerning Withholding the Enterprise Income Tax on the Dividends Paid by Chinese Resident Enterprise to H Shareholders which are Overseas Non-resident Enterprises (Guo Shui Han [2008] No.897) (《關於中國居民企業向境外H股非居民企業股東派發股息代扣代繳企業所得稅有關問題的通知》(國稅函[2008]897號)), which was promulgated by the State Administration of Taxation and came into effect on November 6, 2008, etc., where a PRC domestic enterprise distributes dividends for 2008 and subsequent years for financial periods beginning from January 1, 2008 to non-resident enterprise shareholders, it is required to withhold 10% enterprise income tax for such non-resident enterprise shareholders. Therefore, as a PRC domestic enterprise, the Company will, after withholding 10% of such dividend as enterprise income tax, distribute the Special Dividend to non-resident enterprise shareholders whose names appear on the H shares register of members of the Company, i.e. any shareholders who hold H Shares in the name of non-individual shareholders, including but not limited to HKSCC Nominees Limited, other nominees, trustees, or shareholders of H Shares registered in the name of other organizations and groups. After receiving dividends, the non-resident enterprises shareholders may apply to the relevant tax authorities for enjoying treatment of taxation treaties (arrangement) in person or by proxy or by the Company, and provide information to prove that it is an actual beneficiary under the requirements of such taxation treaties (arrangement). After the tax authorities have verified that there is no error, it shall refund tax difference between the amount of tax levied and the amount of tax payable calculated at the tax rate under the requirements of the relevant taxation treaties (arrangement).

Pursuant to the Notice on the Issues Regarding Levy of Individual Income Tax after the Abolishment of Guo Shui Fa [1993] No. 045 Document (Guo Shui Han [2011] No. 348) (《關於國稅發[1993]045號文件廢止後有關個人所得稅徵管問題的通知》(國稅函[2011]348號)), the Company shall withhold and pay individual income tax for individual holders of H Shares. If the individual holders of H Shares are Hong Kong or Macau residents or residents of other countries or regions that have a tax rate of 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders.

If the individual holders of H Shares are residents of countries or regions that have a tax rate lower than 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders. If such Shareholders wish to claim refund of the amount in excess of the individual income tax payable under the relevant tax treaties, the Company may apply, on behalf of such Shareholders and according to the relevant tax treaties, for the relevant agreed preferential tax treatment, provided that the relevant Shareholders submit the relevant documents and information in a timely manner required by the Administrative Measures on Enjoying Treatment under Tax Treaties by Non-resident Taxpayers (State Administration of Taxation Announcement 2015, No. 60) (《非居民納稅人享受稅收協議待遇管理辦法》(國家稅務總局公告2015年第60號)) and the provisions of the relevant tax treaties. The Company will assist with the tax refund subject to the approval of the competent tax authorities.

If the individual holders of H Shares are residents of countries or regions that have a tax rate higher than 10% but lower than 20% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the applicable tax rates stated in such tax treaties on behalf of such Shareholders.

If the individual holders of H Shares are residents of countries or regions that have a tax rate of 20% under the tax treaties with the PRC, or that have not entered into any tax treaties with the PRC, or otherwise, the Company will withhold and pay individual income tax at the rate of 20% on behalf of such Shareholders. Shareholders are recommended to consult their tax advisors regarding the ownership and disposal of H Shares of the Company in the PRC and in Hong Kong and other tax effects.

Pursuant to the relevant requirements under the Notice on the Tax Policies Related to the Pilot Program of the Shenzhen-Hong Kong Stock Connect (Cai Shui [2016] No. 127) (《關於深港股票市場交易互聯互通機制試點有關稅收政策的通知》(財稅[2016]127號)), for dividends and bonus received by domestic investors from investing in H shares listed on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) through southbound trading, the company of such H shares shall withhold individual income tax at the rate of 20% on behalf of the investors. For dividends and bonus received by domestic securities investment funds from investing in shares listed on the Stock Exchange through southbound trading, the tax payable shall be the same as that for individual investors. The company of such H shares will not withhold the income tax for dividends and bonus on behalf of domestic enterprise investors and those domestic enterprise investors shall declare and pay the relevant tax themselves.

## **GENERAL**

The Company will convene the EGM and submit the proposal to declare and pay the Special Dividend in cash, by way of an ordinary resolution, for the Shareholders' approval.

A circular containing, among other things, the details of the proposed declaration and payment of the Special Dividend and a notice of the EGM will be dispatched to the Shareholders in due course.

By order of the Board  
**Roiserv Lifestyle Services Co., Ltd.**  
**Geng Jianfu**  
*Chairman and Executive Director*

Langfang, the PRC, November 24, 2023

*As at the date of this announcement, the Board comprises Mr. Geng Jianfu, Ms. Liu Hongxia and Mr. Xiao Tianchi as executive Directors; Mr. Zhang Wenge as non-executive Director; and Mr. Jin Wenhui, Mr. Xu Shaohong Alex and Mr. Tang Yishu as independent non-executive Directors.*