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**THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION**

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**If you are in any doubt** as to any aspect of this circular or as to the action to be taken in relation to this circular, you should consult your licensed securities dealer or other registered institution in securities, bank manager, solicitor, professional accountant or other professional adviser.

**If you have sold or transferred** all your shares in Roiserv Lifestyle Services Co., Ltd., you should at once hand this circular, together with the accompanying proxy form, to the purchaser or transferee, to the bank, registered institution in securities or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

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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  
NOTICE OF EXTRAORDINARY GENERAL MEETING**

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Capitalised terms used on this cover shall have the same meanings as those defined in the section headed “Definitions” in this circular, unless the context requires otherwise.

A notice convening the EGM to be held at 4:00 p.m. on Wednesday, December 13, 2023 at RiseSun Development Mansion, 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the PRC is set out on pages 8 to 9 of this circular. A proxy form for use at the EGM is enclosed in this circular. Such proxy form is published on the websites of the Stock Exchange ([www.hkexnews.hk](http://www.hkexnews.hk)) and the Company ([www.roiserv.com](http://www.roiserv.com)).

Shareholders who intend to appoint a proxy to attend the EGM shall complete and return the enclosed proxy form in accordance with the instructions printed thereon not less than 24 hours before the time fixed for holding the EGM (i.e. before 4:00 p.m. on Tuesday, December 12, 2023) or any adjournment thereof (as the case may be). Completion and return of the proxy form will not preclude Shareholders from attending and voting in person at the EGM or any adjourned meeting thereof if they so wish.

November 24, 2023

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## DEFINITIONS

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*In this circular, unless the context otherwise requires, the following expressions shall have the following meanings:*

“Board”	the board of Directors
“China” or the “PRC”	the People’s Republic of China
“Company”	Roiserv Lifestyle Services Co., Ltd. (榮萬家生活服務股份有限公司), a joint stock company established in the PRC with limited liability and the H Shares of which are listed on the main board of the Stock Exchange (Stock Code: 2146)
“Director(s)”	the director(s) of the Company
“Domestic Share(s)”	the ordinary share(s) in the capital of the Company issued by the Company in PRC, with a nominal value of RMB1.00 each, which are subscribed for and paid up in RMB by PRC natural persons or entities consolidated under the relevant laws of the PRC
“Domestic Shareholder(s)”	the holder(s) of Domestic Share(s)
“EGM”	the extraordinary general meeting of the Company to be convened and held at 4:00 p.m. on Wednesday, December 13, 2023 at RiseSun Development Mansion, 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the PRC to consider and, if appropriate, to approve the resolution contained in the notice of the Extraordinary General Meeting which is set out on pages 8 to 9 of this circular, or any adjournment thereof
“Group”	the Company and its subsidiaries
“H Share(s)”	the overseas listed foreign share(s) in the ordinary share capital of the Company with a nominal value of RMB1.00 each, which are subscribed for and traded in Hong Kong Dollars and listed on the main board of the Stock Exchange
“H Shareholder(s)”	the holder(s) of H Share(s)
“Hong Kong”	the Hong Kong Special Administrative Region of the PRC
“Hong Kong Dollars”	Hong Kong dollars, the lawful currency of Hong Kong

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## DEFINITIONS

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“Listing Rules”	the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited
“RMB”	Renminbi, the lawful currency of the PRC
“Share(s)”	share(s) in the share capital of the Company, with a nominal value of RMB1.00 each, comprising the Domestic Shares and the H Shares
“Shareholder(s)”	holder(s) of Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“%”	per cent

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LETTER FROM THE BOARD

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**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)**

*Executive Directors:*

Mr. Geng Jianfu (*Chairman*)

Ms. Liu Hongxia

Mr. Xiao Tianchi

*Headquarters in the PRC:*

81 Xiangyun Road

Economic and Technological Development Area

Langfang, Hebei Province, PRC

*Non-executive Director:*

Mr. Zhang Wenge

*Registered Office in the PRC:*

East Daxiang Line and North Heyuan Road

(Within Xianghe Xiandai Water Industry

Co., Ltd.\* (香河現代水業有限公司))

Jiangxintun Town, Xianghe County

Langfang, Hebei Province, PRC

*Independent non-executive Directors:*

Mr. Jin Wenhui

Mr. Xu Shaohong Alex

Mr. Tang Yishu

*Principal place of business in Hong Kong:*

40th Floor

Dah Sing Financial Centre

No. 248 Queen's Road East

Wanchai

Hong Kong

November 24, 2023

*To the Shareholders*

Dear Sir/Madam,

**DECLARATION AND PAYMENT OF SPECIAL DIVIDEND  
AND  
NOTICE OF EXTRAORDINARY GENERAL MEETING**

**1. INTRODUCTION**

The purpose of this circular is to provide the Shareholders with, among other things, (i) a proposal on the declaration and payment of the Special Dividend; and (ii) the notice of the EGM.

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## LETTER FROM THE BOARD

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### 2. DECLARATION AND PAYMENT OF SPECIAL DIVIDEND

According to the announcements of the Company dated November 14, 2023 and November 24, 2023, having considered the business, financial position and cash flow of the Group, the Board proposed the declaration and payment of a special dividend (the “**Special Dividend**”) in cash in the amount of RMB0.20 per ordinary share of the Company (before tax), which will be paid out of the Company’s profits, amounting to a total of approximately RMB75.2 million. The Special Dividend is subject to the approval of the Shareholders at the EGM.

The Special Dividend payable to the Domestic Shareholders will be paid in RMB, and that to the H Shareholders will be declared in RMB and paid 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.

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 holders 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).

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## LETTER FROM THE BOARD

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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 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.

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## LETTER FROM THE BOARD

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### 3. EGM AND PROXY ARRANGEMENTS

The Company will convene the EGM at 4:00 p.m. on Wednesday, December 13, 2023 at RiseSun Development Mansion, 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the PRC, to consider and, if thought fit, to pass resolution in respect of the matters set out in the notice of the EGM. A notice convening the EGM containing the resolution to be proposed at the EGM is set out on pages 8 to 9 of this circular. Proxy form for use at the EGM is also enclosed in this circular.

If Shareholders intend to appoint a proxy to attend the EGM, Shareholders are required to complete and return the proxy form in accordance with the instructions printed thereon and return it by personal delivery or by post not less than 24 hours before the time fixed for holding the EGM (i.e. before 4:00 p.m. on Tuesday, December 12, 2023) or any adjournment thereof (as the case may be). For H Shareholders, the proxy form should be returned to the Company's H share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong. For Domestic Shareholders, the proxy form should be returned to the Company's headquarters in the PRC at 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the PRC. Completion and return of the proxy form will not preclude Shareholders from attending and voting in person at the EGM or any adjourned meeting thereof (as the case may be) if they so wish.

To the best of Directors' knowledge, information and belief, having made all reasonable enquiries, no Shareholder is required to abstain from voting in respect of the ordinary resolution to be proposed at the EGM.

### 4. VOTING BY POLL

Pursuant to Rule 13.39(4) of the Listing Rules, any vote of shareholders at a general meeting must be taken by poll. Accordingly, the chairman of the EGM will exercise his power under the articles of association of the Company to demand a poll in relation to all the proposed resolutions at the EGM. The Company will announce the result of the poll of the EGM in the manner prescribed under Rule 13.39(5) of the Listing Rules.

### 5. 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.

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## LETTER FROM THE BOARD

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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.

### 6. RECOMMENDATION

The Board considers that the resolution proposed at the EGM are in the best interests of the Company and the Shareholders as a whole. Accordingly, the Board recommends the Shareholders to vote in favour of the proposed resolution at the EGM.

### 7. RESPONSIBILITY STATEMENT

This circular, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Listing Rules for the purposes of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief, the information contained in this circular is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this circular misleading.

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

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## NOTICE OF EXTRAORDINARY GENERAL MEETING

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**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)**

### NOTICE OF EXTRAORDINARY GENERAL MEETING

**NOTICE IS HEREBY GIVEN THAT** an extraordinary general meeting (the “**EGM**”) of Roiserv Lifestyle Services Co., Ltd. (the “**Company**”) will be held at 4:00 p.m. on December 13, 2023 at RiseSun Development Mansion, 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, the People’s Republic of China (the “**PRC**”) for the following purposes:

#### **ORDINARY RESOLUTION**

1. To consider, approve and authorise the Board to implement the special profit distribution plan of the Company and to declare and pay a special dividend (“**Special Dividend**”) of RMB0.20 per share of the Company (before tax) in cash.

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

Langfang, the PRC, November 24, 2023

*Notes:*

1. All of the resolution at the EGM will be taken by poll pursuant to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”). The results of the poll will be published on the websites of The Stock Exchange of Hong Kong Limited ([www.hkexnews.hk](http://www.hkexnews.hk)) and the Company ([www.roiserv.com](http://www.roiserv.com)) in accordance with the Listing Rules.
2. All shareholders of the Company are eligible for attending the EGM. Any shareholder of the Company entitled to attend and vote at the EGM convened by the above notice is entitled to appoint a proxy or more than one proxy to attend the EGM and vote instead of him/her. A proxy need not be a shareholder of the Company. If more than one proxy is appointed, the number of shares in respect of which each such proxy so appointed must be specified in the relevant proxy form. Every shareholder of the Company present in person or by proxy shall be entitled to one vote for each share held by him/her.

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## NOTICE OF EXTRAORDINARY GENERAL MEETING

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3. In order to be valid, the proxy form together with the power of attorney or other authority (if any) under which it is signed, or a notarially certified copy thereof, must be completed and returned to (i) the Company's headquarters in the PRC at 81 Xiangyun Road, Economic and Technological Development Area, Langfang, Hebei Province, PRC (for holders of domestic shares of the Company); or (ii) the Company's H share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong (for holders of H shares of the Company) not less than 24 hours before the time appointed for the EGM (i.e. before 4:00 p.m. on Tuesday, December 12, 2023) or any adjournment thereof (as the case may be). Completion and return of the proxy form will not preclude a shareholder of the Company from attending and voting at the EGM or any adjourned meeting thereof should he/she so wish.
4. 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.
5. For determining the entitlement to the proposed 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.
6. The instrument appointing the proxy must be in writing and signed by the appointor or his/her attorney duly authorised in writing, or if the appointer is a legal person, either under a legal person's seal or signed by its director or an attorney duly authorised in writing.
7. The EGM (or any adjournment thereof) is expected to take no more than half a day. Shareholders of the Company or their proxies attending the EGM (or any adjournment thereof) shall bear their own travelling and accommodation expenses.

*As at the date of this notice, 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.*