

# **BBSB International Limited**

*(incorporated in the Cayman Islands with limited liability)*

(the “**Company**”)

(Stock code: 8610)

## **Dividend Policy**

(the “**Policy**”)

(Adopted pursuant to a resolution passed by the board (“**Board**”) of directors (“**Directors**”) of the Company on 30 March 2026)

### **1. Purpose**

- 1.1 Provided that there are distributable profits and without affecting the operations of the Company and its subsidiaries (collectively, the “**Group**”), the Company may consider to declare and pay dividends to the shareholders of the Company (the “**Shareholders**”).
- 1.2 The purpose of this dividend policy is to ensure a stable and sustainable returns to the Shareholders. This policy aims to enhance the transparency of the Company and to facilitate the Shareholders and investors to make informed investment decisions relating to the Company.

### **2. Procedures for declaring dividend**

- 2.1 Subject to the memorandum and articles of association of the Company and all applicable laws and regulations, the Board has the discretion to declare and distribute dividends to the Shareholders.
- 2.2 The Company intends to distribute no less than 5% of its annual net profits after tax as dividends to the Shareholders, subject to the conditions and factors set out in paragraph 2.3 below.
- 2.3 In deciding whether to propose a dividend and in determining the dividend amount, the Board shall take into account a number of factors, including but not limited to:
  - a) the Group’s operating and financial results;
  - b) the Group’s working capital requirements, capital expenditure requirements and future expansion plans;
  - c) retained earnings and distributable reserve of the Company and each of the members of the Group;
  - d) the Group’s future operation and earnings;
  - e) the Group’s liquidity position;
  - f) the Group’s interim dividend paid;

- g) the interests of the Group's shareholders;
- h) the Group's cash flow situation;
- i) the Group's business conditions and strategies;
- j) the statutory and regulatory restrictions;
- k) any restrictions on payment of dividends;
- l) the general economic conditions and other internal or external factors that may have an impact on the business or financial performance and position of the Group; and
- m) any other factors that the Board deems relevant.

2.4 The Company's distribution record in the past may not be used as a reference or basis to determine the level of dividends that may be declared or paid by the Company in the future.

2.5 This policy shall be reviewed by the Board annually.