

港商時評

「黃金港」豐富國際金融中心內涵

香港黃金中央清算及結算系統昨啓動試營運，並順利完成首批黃金存儲及交易結算。新基建填補香港黃金市場缺乏中央清算基礎設施的空白，推動本港從傳統黃金貿易市場，升級為集交易、清算、定價、交割於一體的「國際黃金交易中心」。新系統啓用加快了構建「黃金港」進程，進一步拓闊、豐富香港國際金融中心的產業內涵，為本港金融高質量發展注入全新動能。

香港向來是全球知名的黃金進出口及轉運樞紐，市場交投活躍，但過往行業運作長期各自為政。市場以雙邊場外交易為主，缺乏統一的中央清算機制，交易成本偏高、違約風險難以管控，倉儲交割、定價報價等配套體系亦較為零散，遲遲未能形成體系化國際競爭力。今次政府推出全資營運的黃金清算及結算平台，一站式打通黃金存取、交易、清算全流程，並完成涵蓋銀行、礦企、珠寶商及各類投資者的首批交易，補上市場積存多年的發展短板。

有獨立清算體系作根基，香港「黃金港」價值進一步凸顯，而「內聯外通」正是其核心優勢。依託與上海黃金交易所的戰略合作，本港推出首階段「實物聯通」機制，讓市場參與者可靈活運用持有的黃金，同時在香港和上海兩個市場進行交易結算，打通內地實物黃金資源與國際資金的流通過道。與此同時，港交所優化美元黃金期貨合約、研發人民幣黃金期貨合約，聯合彭博推出「HAU」香港黃金專屬報價，構建「實物交易+衍生品投資+全球定價報價」的完整體系，逐步衝破海外市場長年壟斷定價的格局，建立香港自有黃金基準價，大幅提升本港於全球黃金市場的定價話語權。

此番黃金金融基建升級，更承載深層次戰略價值。正如行政長官李家超所言，「黃金是全球資金避風港，香港是黃金的安全港」。憑藉完備監管制度、自由開放市場環境、成熟國際經貿網絡，再輔以全新黃金清算基建與離岸人民幣生態，香港成功塑造「黃金資產安全港」新名片，成為全球投資者分散配置、抵禦系統性風險的理想選擇。此外，港交所與跨境清算公司簽署合作備忘錄，有助促成黃金金融與離岸人民幣業務深度融合，既拓寬人民幣計價資產場景，又鞏固香港全球最大離岸人民幣中心地位，實現黃金金融與貨幣金融的雙輪驅動，讓香港國際金融中心的產業布局更豐富、更多元。

清算系統試營運只是「黃金港」建設的其中一環。未來香港要構建一個全面的黃金交易生態圈，須多維度發力，全面激活黃金交易市場的潛力。對外加大招商力度，吸引全球黃金交易商、檢測認證、資產託管、法律保險等專業服務機構落戶；產品層面穩妥推動創新，研究發展黃金ETF及數字化黃金產品，提升市場深度與活力，引導長線穩定資金入市；硬件上提速黃金倉儲設施擴容升級，增強實貨交割與存管能力，配合行業稅務優惠，以政策紅利吸引全球參與者。

香港布局黃金與大宗商品市場，亦是立足自身定位，服務國家「十五五」規劃、助力金融強國建設的重要抓手。「黃金港」全新定位，極大豐富本港國際金融中心的內涵，隨着產業生態持續完善、政策紅利不斷釋放，香港必將在全球黃金金融市場佔據重要席位，持續擦亮國際金融中心的金字招牌。

香港商報評論員 唐宏

構建黃金交易生態圈 譜港發展新頁

山東省政協常委、香港晉江社團總會主席 許志群

熱點熱話



許志群

昨日，全新的香港黃金中央清算及結算系統正式開展試營運，由政府全資擁有的香港貴金屬中央結算有限公司將提供全面服務組合，從黃金的存入和提取，到香港場外市場交易結算，一應俱全。行政長官李家超當天出席香港固定收益及貨幣峰會暨債券通論壇時指出，在當前地緣政治危機、宏觀經濟波動加劇的世界局勢下，黃金成為流動性及風險管理的核心支柱之一。香港黃金中央清算系統的推出，讓香港邁出關鍵一步，構建一個全面的黃金交易生態圈。

黃金是世界第一大資產，黃金交易一直是國際金融領域的重要市場。在地緣政治風高浪急的形勢下，各國央行購金已成近年黃金需求的增長動力。過去，香港的場外黃金交易缺乏統一清算平台，制約了香港黃金交易發展。香港黃金中央清算及結算系統的啓用，是香港從傳統黃金貿易市場轉型為「國

際黃金交易中心」的關鍵里程碑，填補了香港缺乏中央清算基礎設施的空白。系統配合一系列推動實體交割，發展投資產品、衍生產品及風險管理工具，提供稅務優惠，以及深化與內地黃金市場互聯互通的措施，不僅提升結算效率，奠定香港作為國際黃金交易中心的體制根基，而且擴大人民幣應用，鞏固香港作為全球離岸人民幣樞紐地位，更在地緣政治變局中打造黃金「避風港」提供安全避險資產，進一步提升了香港金融市場的內涵、深度和廣度。

國家「十五五」規劃綱要明確提出，支持香港構建大宗商品交易生態圈。香港黃金中央清算及結算系統的試營運，是發展香港黃金交易基礎設施的重要一步，也是香港推動構建大宗商品交易生態圈的重要組成部分，體現中央對香港鞏固和提升國際金融中心優勢的支持，以及特區政府的積極作為。

特區政府今次推出8項措施，作為香港黃金中央清算及結算系統的配套。其中，系統與上海黃金交易所推出首階段「實物聯通」，將開創兩地金融的實物聯通，強化境內外互聯互通，有力深化「滬港通」。上金所是一家從事黃金、白銀、鉑等貴金屬交易的交易所，一直是世界主要的黃金交易所之

一。香港黃金中央清算與結算系統與上金所的合作，讓投資者能利用在香港持有的黃金，直接參與兩地跨境交易，不僅充分彰顯香港「背靠祖國、聯通世界」的優勢，將內地龐大的黃金產銷市場與國際投資者無縫連接，而且能共同爭奪國際黃金定價權，擺脫過去單純依賴倫敦及紐約定價的局面。

香港黃金中央清算及結算系統的創設，將構建全方位、高增值的黃金交易生態圈。未來需更好用好用系統安排，以特區政府推出的聯同上金所首階段「實物聯通」、全新「HAU」價格代碼、擴充倉儲容量及提升精煉產能、豐富黃金投資產品、研究稅務優惠等8項配套，開拓與粵港澳大灣區及「一帶一路」共建國家的黃金及大宗商品實物及貿易合作，出台精準政策引流國際資金，造大香港的黃金交易容量。業界務必與特區政府一道，共同推廣「HAU」代碼，提高香港黃金價格的指標性地位，爭取定價權。

在中央大力支持下，香港黃金中央清算及結算系統的啓用，象徵香港百年黃金市場正式邁向現代化、國際化的中央清算時代，香港國際金融中心發展將由此邁向新的一頁。

從巴黎到香江：透過實習之旅說好中國和香港故事

建評

民建聯聯絡拓展委員會上月底舉辦「Vibe HK 夢啓香江 職見未來」啓動禮，外交部駐港特派員公署副特派員張長偉、立法會主席李慧琼、教育局副局長施俊傑、民建聯主席陳克勤、機場管理局財務執行總監李沛鏗、機場管理局助理總經理（公共事務及社區關係）蕭錦行、香港賽馬會人才管理及組織革新部主管戴共天、香港賽馬會公共事務部主管（企業及慈善傳訊）陳文端、是次活動贊助人晉景新控股有限公司董事會主席郭晉昇、Hugues Sanoner, France Hong Kong Business Association及巴黎政治大學（Sciences Po）校友會香港分部副主席鍾小鋒、8名來自巴黎政治大學的學生以及筆者出席典禮——8位學生將在香港展開為期兩個月的實習。

這場跨越歐亞的實習計劃，源於筆者一年半前的一次法國之行。2025年1月底，筆者以民建聯副主席暨聯絡拓展委員會主席身份率團訪問巴黎。參訪巴黎政治大學時，筆者與當地學生交流，感受到他們對香港及內地的濃厚興趣，雙方隨即達成共識——由民建聯

協助為該校學生提供來港實習機會。經過多輪面試篩選，8名優秀學生最終脫穎而出。

8名學生分別進入兩個極具代表性的香港機構——各4人於機場管理局與香港賽馬會實習。機管局營運全球最繁忙的香港國際機場，一直提供世界一流的機場服務，是香港聯通世界的重要門戶；賽馬會則是世界級賽馬機構，以「建設更美好社會」為宗旨，結合娛樂與慈善貢獻社會。一個國際航空樞紐，一個百年慈善機構，從不同側面詮釋香港的國際視野與社會責任。

啓動禮上，筆者與民建聯主席陳克勤寄語學生完成計劃後成為「說好中國故事、說好香港故事的大使」。筆者親自帶領學生參觀立法會大樓，介紹政制發展與歷史沿革，讓他們對「一國兩制」下的政治體制有更深入認知。教育局副局長施俊傑寄語學生全情投入社區，感受中西文化交匯；立法會主席李慧琼鼓勵他們嘗蛋撻、坐渡海小輪、行山遠足。

8名學生中，部分人更是首次踏足亞洲。他們愛上香港的理由各異——有人因王家衛電影心生嚮往，有人期待了解賽馬產業，更

有立志航空領域者能在機管局實習，可謂如魚得水。到埗之初，筆者親自帶他們品嚐石鍋魚及蒸魚等中華美食，看着他們驚喜的表情，深感文化的力量。部分學生更希望畢業後來港工作，這份發自內心的喜愛正是筆者最期盼的成果。

當前中國發展可謂一日千里，全球友好人士希望更進一步了解中國，並與中國發展產生各種合作關係。因應香港「一國兩制」優勢，他們大多會優先選擇來到香港，因為他們也認知這一點——香港背靠祖國、聯通世界，是窗口，是接口，是橋頭堡。

正如巴黎政治大學校友會亞洲分部主席Dominique Getrey在視頻分享時提到的，8名學生應珍惜這次難能可貴的機會，不僅是了解香港，亦透過香港了解中國，因為香港從來都是進入祖國內地的大門。

當這些法國青年帶着對蛋撻的懷念、對維港的記憶返回歐洲，他們將成為中法之間最真誠的文化橋樑。這正是說好中國故事、說好香港故事最動人的方式。筆者將繼續在這條路上耕耘，讓更多國際青年走進香港，愛上香港，傳頌香港。

Stock Abbreviation: Yue Dian Li A, Yue Dian Li B
Announcement No.: 2026-38
Corporate bond code: 149711

Stock Code: 000539, 200539
Abbreviation of corporate bond: 21 Yudean 03

Announcement of Resolutions
of the 13th Meeting of the
Eleventh Board of Directors of Guangdong
Electric Power Development Co., Ltd.

The Company and its directors hereby guarantee that the content of information disclosure is real, accurate, complete and free from any false record, misleading representation or material omissions.

I. Holding of the board meeting
1. Time and Way of sending out the notice of the meeting
The 13th Meeting notice of the Eleventh Board of Directors of Guangdong Electric Power Development Co., Ltd. has been sent out by E-mail on June 24, 2026.
2. Time, Place and Way of the meeting to be convened
Time of the meeting :July 7,2026
Place of the meeting: Guangzhou City
Way of the meeting : On-site meeting.
3.Attendance state of the board
10 directors (including 4 independent directors) were supposed to attend the meeting and 10 directors (including 4 independent directors)were actually present. Board chairman Zheng Yunpeng, Director Li Fangji, Director Li Baobing, Director He Ruxin, Director Chen Yanzhi, Director Zhang Cunsheng, Independent Director Zhang Hanyu, Independent director Wu Zhanchi, Independent director Cai Guowei and Independent director Zhao Zengli attended this meeting.
4.The Board of Directors Meeting is held by the chairman of the Board Zheng Yunpeng. The secretary of the board of directors and other senior management personnel, as well as department heads, attended the meeting.
5.The holding and voting procedure of the meeting complied with the provisions of the Company law and articles of Association of the Company.
II. Examination by the board meeting
1.The meeting examined and adopted the Proposal on using the Zhuhai Jinwan offshore wind power project as the initial asset for applying to issue public REITs.
To effectively make use of existing assets, bring in equity development funds, and improve the capital structure, the board agreed and approved the following matters:
(1) Agreed to follow the issuance plan, with Guangdong Wind Power Co., Ltd. (hereinafter referred to as "Guangdong Wind Power Company") and Guangdong Energy Group Co., Ltd. acting as the original rights holders, using the Zhuhai Jinwan Offshore Wind Power Project as the initial asset to apply for the public offering of REITs. The specific implementation plan and issuance elements shall be subject to the final confirmation by the relevant regulatory authorities.
(2) Agreed to provide shareholder loans of up to 4 billion yuan to Guangdong Wind Power Company, with Guangdong Wind Power Company providing adequate and realizable collateral or other risk prevention measures to reduce loan losses as required by regulations.
(3) Agreed to allow Guangdong Wind Power Company to provide a shareholder loan of up to 4 billion yuan to Guangdong Yudean Zhuhai Offshore Wind Power Co., Ltd. (hereinafter referred to as "Zhuhai Wind Power Company"), and Zhuhai Wind Power Company shall, in accordance with regulatory requirements, provide Guangdong Wind Power Company with adequate and realizable collateral or risk prevention measures to reduce loan losses.
(4) Agreed that Guangdong Wind Power Company can transfer its shares in Zhuhai Wind Power Company and any SPV companies (if any)it holds, to the asset-backed special plan through a non-REITs agreement; and also agreed that, according to the transaction structure of public REITs products, the equity and debt structure of Zhuhai Wind Power Company can be adjusted through capital increases/decreases or shareholder loans as needed.

Stock Abbreviation: Yue Dian Li A, Yue Dian Li B
Announcement No.: 2026-40
Corporate bond code: 149711

Stock Code: 000539, 200539
Abbreviation of corporate bond:21 Yudean 03

Notice of Holding the Second
Provisional Shareholders' General
Meeting of Guangdong Electric Power
Development Co., Ltd. of 2026

The Company and all members of its board of directors hereby guarantee that the content of information disclosure is real, accurate, complete and free from any false record, misleading representation or material omissions.

I. Basic information about the meeting
1. The Shareholders' meeting this time is the Second Provisional Shareholders' meeting of 2026.
2.Convenor: the board of directors of the Company.
The 13th Meeting of the Eleventh Board of Directors of the Company examined and adopted the Proposal for Holding the Second Provisional Shareholders' General Meeting of 2026.
3.The convening and holding of this shareholders' general meeting by the board of directors of the Company complies with relevant laws and administrative regulations, departmental rules and regulations, regulatory documents and relevant provisions of the Articles of Association of the Company.
4.Time of holding
(1) Time of field meeting: 14:30 July 24, 2026 (Friday)
(2)Time of voting through network: July 24, 2026.
Specific Time for network voting through the Transaction System of Shenzhen Stock Exchange:
9:15 to 9:25, 9:30 to 11: 30, 13:00 15: 00. July 24,2026; Specific Time for network voting through the Internet Voting System of Shenzhen Stock Exchange: Any time during 9:15 to 15:00, July 24,2026.
5.Mode of holding: In the way of combining field voting and network voting. The company will provide online voting platform to shareholders through Shenzhen Stock Exchange trading system and the Internet voting system, tradable shareholders can exercise their voting rights in the system through the network polling hours.
6. Shareholding Registration date
The A share record date of this shareholders' general meeting is July 16, 2026, and the last trading day of B shares concerning this shareholders' general meeting is July 16, 2026-so the date of record is July 21, 2026 (The time interval between the last trading day of B shares and the record date of share is three trading days), then B-share shareholders who buy the B-shares before or on July 16, 2026(the last trading day in which B-share shareholders can participate in the meeting) can participate in the meeting.
7. Participants:
(1) Shareholders registered under the China Security Exchange Co., Ltd. Shenzhen Branch by the ending of the exchange in the end of the stock right registration date. Shareholders unable to attend the meeting may entrust an authorized agent to attend site meetings and voting (after Share attached power of attorney), or participate in online voting Internet voting time:
Guangdong Energy Group Co., Ltd., Guangdong Power Development Co., Ltd. and Chaokang Investment Co., Ltd. are related parties with the company and are the company's controlling shareholder and its concerned parties. According to the relevant provisions of related transactions, the afore-said shareholders shall withdraw from voting for the Proposal 1 in the general shareholders' meeting, the company has disclosed the voting rights avoiding in the Announcement on Matters Relating to the Declaration and Issuance of Publicly Offered REITs Using the Zhuhai Jinwan Offshore Wind Power Project as the Initial Asset, and Related Transactions (Announcement No.: 2026-39) . The aforesaid shareholders can accept the entrusted vote by other shareholders upon these shareholders have released the written authorization with clear vote opinion on the relevant proposals.
(2) Director, Supervisor and other Senior Executive;
(3) The lawyer retained by the Company;
8. Venue: The meeting room on 33/F, South Tower, Yudean Plaza, 2 Tianhe Road East ,Guangzhou
II. Meeting agenda

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7. Participants:
(1) Shareholders registered under the China Security Exchange Co., Ltd. Shenzhen Branch by the ending of the exchange in the end of the stock right registration date. Shareholders unable to attend the meeting may entrust an authorized agent to attend site meetings and voting (after Share attached power of attorney), or participate in online voting Internet voting time:
Guangdong Energy Group Co., Ltd., Guangdong Power Development Co., Ltd. and Chaokang Investment Co., Ltd. are related parties with the company and are the company's controlling shareholder and its concerned parties. According to the relevant provisions of related transactions, the afore-said shareholders shall withdraw from voting for the Proposal 1 in the general shareholders' meeting, the company has disclosed the voting rights avoiding in the Announcement on Matters Relating to the Declaration and Issuance of Publicly Offered REITs Using the Zhuhai Jinwan Offshore Wind Power Project as the Initial Asset, and Related Transactions (Announcement No.: 2026-39) . The aforesaid shareholders can accept the entrusted vote by other shareholders upon these shareholders have released the written authorization with clear vote opinion on the relevant proposals.
(2) Director, Supervisor and other Senior Executive;
(3) The lawyer retained by the Company;
8. Venue: The meeting room on 33/F, South Tower, Yudean Plaza, 2 Tianhe Road East ,Guangzhou
II. Meeting agenda

(I) Name of Proposal
Table 1: Code of the Proposal for this General Shareholders' Meeting

Code of Proposal	Name	Remark The item of the column can vote
100	General proposal. All proposals except cumulative vote proposals	√
Non-Cumulative voting proposal		
1.00	Proposal on using the Zhuhai Jinwan offshore wind power project as the initial asset for applying to issue public REITs	√
2.00	Proposal on "Formulating the 2026 Salary Plan for Directors and Senior Management of Guangdong Power Development Co., Ltd."	√

(II) The deliberation matters of this meeting were approved by The 13th Meeting of the Eleventh Board of Directors , so the deliberation matters in the meeting are legal and complete.
(III)Disclosure: For details of the above resolutions, please refer to the announcement of The 13th Meeting of the Eleventh Board of Directors of the Company on July 8, 2026, published in Securities Times, China Securities Journal, Shanghai Securities News, Securities Daily and Hong Kong Commercial Daily and <http://www.cninfo.com.cn> (Announcement No.: 2026-38, 2026-39 and 2026-40).
(IV) Special items
1.The Proposal on using the Zhuhai Jinwan offshore wind power project as the initial asset for applying to issue public REITs (Proposal 1) involve related transactions.
III. Registration method
1. Way of registering: on-site registration, by letter or fax registration.
2. The registration time: From the next day of shareholders registration day to the shareholders' general meeting of 14:30 , every business day 8:00-11:00, 14: 00-17: 00 for registration.
3.Place:Affairs Department of the company,3502, South Tower, Yudean Plaza, 2 Tianhe Road East, Guangzhou
4. Registration
(1)The shareholders holding negotiable A shares subject to sale restriction shall fax the letter of introduction, power of attorney of legal representative, stock right certification and identity card of proxy to the following fax number of the Company before 17:00 of July 23,2026 for handling the procedure of attendance and carry the said materials to the venue of the meeting to reconfirm attendance before the holding of the meeting at 14:30 of July 24,2026.
(2)The shareholders holding negotiable A shares not subject to sale restriction and A shares unlimited shall fax their own identity cards, stock account cards and valid equity certification issued by securities companies and power of attorney (refer to the appendix for format) to the following fax number of the Company before 17:00 of July 23,2026, for handling the procedure of attendance and carry the said materials to the venue of the meeting to reconfirm attendance before the holding of the meeting at 14:30 of July 24, 2026.
(3)B share holders can authorize the China Security Exchange Co., Ltd. Shenzhen Branch to represent them in the meeting and execute their rights . Authorization letters are available at their respective Security Companies.
5. Contact information:
Contact: Huang Xiaowen, Zhang Shaomin
Contact Tel.: (020)87570251
Fax: (020)8758084
E-mail : huangxiaowen@gged.com.cn
Address: 3502, South Tower, Yudean Plaza, 2 Tianhe Road East, Guangzhou
Zip code: 510630
6. Other matters
All the fees in transportation and food for attending the field meeting of the general shareholders meeting are their own expense of every shareholder.
IV. Procedures of online voting
Shareholders may use the trading system and internet voting system to vote for the meeting (http://wtp.cninfo.com.cn). Details are: Appendix 1.
V. Documents available for inspection
The Resolutions of The 13th Meeting of the Eleventh Board of Directors
This announcement is hereby made.
The Board of Directors of Guangdong Electric Power Development Co., Ltd.
July 8,2026

證券代碼: 600612
900905

證券簡稱: 老鳳祥
老鳳祥 B

公告編號: 2026-031

老鳳祥股份有限公司

2025 年年度權益分派實施公告

本公司董事會及全體董事保證本公告內容不存在任何虛假記載、誤導性陳述或者重大遺漏，並對其內容的真實性、準確性和完整性承擔法律責任。

重要內容提示：
一、發放分紅比例
A 股每股現金紅利 1.32 元（含稅），B 股每股現金紅利 0.193844 美元（含稅）
二、相關日期

股份類別	股權登記日	最後交易日	除權（息）日	現金紅利發放日
A 股	2026/7/14	-	2026/7/15	2026/7/15
B 股	2026/7/17	2026/7/14	2026/7/15	2026/7/29

●差異化分紅送轉：否
一、通過分配方案的股東會屆次和日期
本次利潤分配方案經老鳳祥股份有限公司（以下簡稱“公司”）2026 年 6 月 16 日的 2025 年年度股東大會審議通過。
二、分配方案
1.發放年度：2025 年年度
2.分派對象：
截至股權登記日下午上海證券交易所收市後，在中國證券登記結算有限責任公司上海分公司（以下簡稱“中國結算上海分公司”）登記在冊的本公司全體股東。

3. 分配方案：
本次利潤分配以方案實施前的公司總股本 523,117,764 股為基數，每股派發現金紅利 1.32 元（含稅），共計派發現金紅利 690,515,448.48 元。

三、相關日期

股份類別	股權登記日	最後交易日	除權（息）日	現金紅利發放日
A 股	2026/7/14	-	2026/7/15	2026/7/15
B 股	2026/7/17	2026/7/14	2026/7/15	2026/7/29

四、分配實施辦法
1. 實施辦法
(1) 無限售條件流通股的红利委托中國結算上海分公司通過其資金清算系統向股權登記日上海證券交易所收市後登記在冊并在上海證券交易所各會員辦理了指定交易的股東派發。已辦理指定交易的投資者可於紅利發放日在其指定的證券營業部領取現金紅利，未辦理指定交易的股東紅利暫由中國結算上海分公司保管，待辦理指定交易後再進行派發。
(2) 2025 年度，公司不派送紅股或轉增股本。
2. 自行發放對象
上海市黃浦區國有資產監督管理委員會
3. 扣稅說明
(1) 對於 A 股的自然人股東及證券投資基金，根據《關於上市公司股息紅利差別化個人所得稅政策有關問題的通知》（財稅〔2015〕101 號）、《關於實施上市公司股息紅利差別化個人所得稅政策有關問題的通知》（財稅〔2012〕85 號）有關規定，持期限在 1 個月以內（含 1 個月）的，其股息紅利所得全額計入應納稅所得額，實際稅負為 20%；持期限在 1 個月以上至 1 年（含 1 年）的，暫減按 50% 計入應納稅所得額，實際稅負為 10%；持期限超過 1 年的，暫免徵收個人所得稅。

按照通知規定，公司派發現金紅利時暫不扣繳個人所得稅，每股發放現金紅利人民幣 1.32 元。待其轉讓股票時，中國結算上海分公司根據其持期限計算應納稅額，由證券公司等股份託管機構從個人資金賬戶中扣收并劃付中國結算上海分公司，中國結算上海分公司於次月 5 個工作日內劃付本公司，本公司在收到稅款當月的法定申報期內向主管稅務機關申報納稅。

(2) 屬於《企業所得稅法》項下居民企業含義的持有本公司 A 股的機構投資者，公司不代扣代繳所得稅。每股實際發放的金紅利人民幣 1.32 元。
(3) 境外合格機構投資者（以下簡稱“QFII”）股東，根據國家稅務總局 2009 年 1 月 23 日發布的《關於中國居民企業向 QFII 支付股息、紅利、利息代扣代繳企業所得稅有關問題的通知》的規定，公司代扣代繳 10% 企業所得稅，扣稅後每股實際發放現金紅利人民幣 1.1880 元。公司按稅後金額委託登記結算公司發放。
(4) 對於非香港聯交所投資者（包括企業和個人）投資公司 A 股股票（“滬股通”），其現金紅利將由公司通過中國結算上海分公司按股票名義持有人賬戶以人民幣派發。扣稅根據《財政部、國家稅務總局、證監會關於滬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〔2014〕81 號）執行，按照 10% 的稅率代扣所得稅，稅後每股實際派發現金紅利人民幣 1.1880 元。
B 股股東的現金紅利發放
B 股股東的現金紅利由本公司委託中國結算上海分公司發放，B 股現金紅利以美元支付。根據《境內外上市外資股規定實施細則》的規定，美元與人民幣匯率按公司 2025 年年度股東會決議日下一工作日（2026 年 6 月 17 日）中國人民銀行公布的美元兌換人民幣中間價（1：6.8096）折算，每股現金紅利 0.193844 美元（含稅）。
(1) 非居民企業股東（股東賬戶號開頭為 C99 的股東），根據國家稅務總局 2009 年 7 月 24 日發布的《關於非居民企業取得 B 股等股票股息徵收企業所得稅問題的批复》（國稅函〔2009〕394 號）的有關規定，公司按 10% 的稅率代

扣代繳企業所得稅，扣稅後每股實際發放的金紅利為 0.174460 美元；
(2) 對於 B 股居民自然人股東（股東賬戶號開頭為 C1 的股東），根據 2015 年 9 月 7 日財政部發布的《關於上市公司股息紅利差別化個人所得稅政策有關問題的通知》（財稅〔2015〕101 號）和 2012 年 11 月 16 日財政部發布的《關於實施上市公司股息紅利差別化個人所得稅政策有關問題的通知》（財稅〔2012〕85 號）的規定，持期限在 1 個月以內（含 1 個月）的，其股息紅利所得全額計入應納稅所得額，實際稅負為 20%；持期限在 1 個月以上至 1 年（含 1 年）的，暫減按 50% 計入應納稅所得額，實際稅負為 10%；持期限超過 1 年的，暫免徵收個人所得稅。
按照該通知規定，公司派發現金紅利時，暫不扣繳個人所得稅，每股發放現金紅利 0.193844 美元。待其轉讓股票時，中國結算上海分公司根據其持期限計算應納稅額，由證券公司等股份託管機構從個人資金賬戶中扣收并劃付中國結算上海分公司，中國結算上海分公司於次月 5 個工作日內劃付本公司，本公司在收到稅款當月的法定申報期內向主管稅務機關申報納稅。
(3) 外籍自然人股東（股東賬戶號開頭為 C90 的股東），根據財政部、國家稅務總局 1994 年 5 月 13 日發布的《關於個人所得稅若干政策問題的通知》（國稅字〔1994〕20 號）的規定，外籍個人從外商投資企業取得的股息、紅利所得暫免徵收個人所得稅，每股發放現金紅利 0.193844 美元。

五、有關查詢辦法
本次權益分派如有疑問，請按以下聯繫方式諮詢：
聯繫部門：公司董事會辦公處
聯繫電話：021-54480605 或 64833388 轉 612 分機
特此公告。

老鳳祥股份有限公司董事會
2026 年 7 月 8 日