

Disclaimer

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Cash Dividend Announcement for Equity Issuer

Issuer name	CNOOC Limited
Stock code	00883
Multi-counter stock code and currency	80883 RMB
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Update on Final Dividend for the Year Ended 31 December 2025
Announcement date	28 April 2026
Status	Update to previous announcement
Reason for the update / change	Update on date of shareholders' approval, ex-dividend date, latest time to lodge transfer documents for registration, book close period, record date, payment date and details of withholding tax applied to the dividend declared

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	HKD 0.55 per share
Date of shareholders' approval	03 June 2026

Information relating to Hong Kong share register

Default currency and amount in which the dividend will be paid	HKD 0.55 per share
Exchange rate	HKD 1 : HKD 1
Ex-dividend date	11 June 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	12 June 2026 16:30
Book close period	From 15 June 2026 to 18 June 2026
Record date	18 June 2026
Payment date	10 July 2026
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Shops 1712-1716 17th Floor, Hopewell Centre 183 Queen's Road East Wan Chai

	Hong Kong		
Information relating to withholding tax			
Details of withholding tax applied to the dividend declared	Unless otherwise indicated, capitalised terms used herein shall have the same meanings as ascribed to them in the announcement issued by CNOOC Limited (the "Company") on the even date. Pursuant to the "Enterprise Income Tax Law of the People's Republic of China", the "Regulations on the Implementation of the Enterprise Income Tax Law of the People's Republic of China" and the "Notice of the State Administration of Taxation on Issues about the Determination of Chinese-Controlled Enterprises Registered Abroad as Resident Enterprises on the Basis of Their Body of Actual Management", the Company has been confirmed as a resident enterprise of the People's Republic of China (the "PRC") and the withholding and payment obligation lies with the Company. The Company is required to withhold and pay 10% enterprise income tax when it distributes the 2025 Final Dividend to its non-resident enterprise (as defined in the "Enterprise Income Tax Law of the People's Republic of China") holders of Hong Kong Shares listed on the Register of Members. In respect of all holders of Hong Kong Shares whose names appear on the Register of Members as at 18 June 2026 (Thursday) who are not individual natural person (including HKSCC Nominees Limited, corporate nominees or trustees such as securities companies and banks, and other entities or organisations, which are all considered as non-resident enterprise holders of Hong Kong Shares), the Company will distribute the 2025 Final Dividend after deducting enterprise income tax of 10%. The Company will not withhold and pay the income tax in respect of the 2025 Final Dividend payable to any natural person holders of Hong Kong Shares whose names appear on the Register of Members as at 18 June 2026 (Thursday). Investors who invest in the Hong Kong Shares through the Shanghai Stock Exchange (the "Shanghai-Hong Kong Stock Connect investors"), and investors who invest in the Hong Kong Shares through the Shenzhen Stock Exchange (the "Shenzhen-Hong Kong Stock Connect investors"), are investors who hold shares through HKSCC Nominees Limited, and in accordance with the above requirements, the Company will pay to HKSCC Nominees Limited the amount of the 2025 Final Dividend after withholding and payment of the 10% enterprise income tax. If any resident enterprise (as defined in the "Enterprise Income Tax Law of the People's Republic of China") holder of Hong Kong Shares listed on the Register of Members which is duly incorporated in the PRC or under the laws of a foreign country (or a region) but with a PRC-based de facto management body, or any non-resident enterprise holder of Hong Kong Shares who is subject to a withholding tax rate of less than 10% pursuant to any tax treaty between the country of residence of such holder of Hong Kong Shares and the PRC or tax arrangements between mainland China and Hong Kong or Macau, or any other non-resident enterprise holder of Hong Kong Shares who may be entitled to a deduction or exemption of enterprise income tax in accordance with the applicable PRC rules, does not desire to have the Company withhold and pay the total amount of the said 10% enterprise income tax, it shall lodge with Computershare Hong Kong Investor Services Limited documents from its governing tax authority confirming its PRC resident enterprise status, or the documents in support that a withholding tax of less than 10% is required to be paid pursuant to the above-mentioned tax treaty or arrangements, or the documents confirming its entitlement to a deduction or exemption of enterprise income tax in accordance with the applicable PRC rules at or before 4:30 p.m. on 12 June 2026 (Friday). If anyone would like to change the identity of the holders of Hong Kong Shares in the Register of Members, please enquire about the relevant procedures with the nominees or trustees. The Company will withhold and pay the enterprise income tax for its non-resident enterprise holders of Hong Kong Shares strictly in accordance with the relevant laws and requirements of the relevant government departments and adhere strictly to the information set out in the Register of Members on 18 June 2026 (Thursday). The Company assumes no liability whatsoever in respect of and will not entertain any claims arising from any delay in, or inaccurate determination of, the status of the holders of Hong Kong Shares within the aforesaid timeframe or any disputes over the mechanism of withholding and payment of enterprise income tax.		
	Type of shareholders	Tax rate	Other relevant information (if any)

	Enterprise - non-resident i.e. registered address outside PRC	10%	
Information relating to listed warrants / convertible securities issued by the issuer			
Details of listed warrants / convertible securities issued by the issuer	Not applicable		
Other information			
For holders of RMB Shares, please refer to the announcement in relation to the 2025 Final Dividend distribution plan published by the Company on the websites of the Shanghai Stock Exchange and the Company for details of the dividend distribution on RMB Shares.			
Directors of the issuer			
As of the date of this announcement, our Board comprises Executive Director of Mr. Huang Yongzhang, Non-executive Directors of Mr. Zhang Chuanjiang and Mr. Wang Dehua, and Independent Non-executive Directors of Mr. Qiu Zhi Zhong, Mr. Lin Boqiang and Ms. Li Shuk Yin Edwina.			