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Cash Dividend Announcement for Equity Issuer

Issuer name	Legend Holdings Corporation
Stock code	03396
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	(UPDATE) FINAL DIVIDEND FOR THE YEAR ENDED DECEMBER 31, 2021
Announcement date	29 April 2022
Status	Update to previous announcement
Reason for the update / change	Update the following items: the information relating to withholding tax and to supplement the information on the calculation of the amount of HKD dividends (as detailed under other information below)

Information relating to the dividend

Dividend type	Final
Dividend nature	Ordinary
For the financial year end	31 December 2021
Reporting period end for the dividend declared	31 December 2021
Dividend declared	RMB 0.4 per share
Date of shareholders' approval	29 June 2022

Information relating to Hong Kong share register

Default currency and amount in which the dividend will be paid	HKD amount to be announced
Exchange rate	To be announced
Ex-dividend date	04 July 2022
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	05 July 2022 16:30
Book close period	From 06 July 2022 to 11 July 2022
Record date	11 July 2022
Payment date	30 August 2022
Share registrar and its address	Link Market Services (Hong Kong) Pty Limited 28 Queen’s Road Central Suite 1601, 16/F Central Tower Central Hong Kong

Information relating to withholding tax

Details of withholding tax applied to the dividend declared

Details of withholding tax (including type of shareholders and applicable tax rate) applied to the final dividends declared are summarized in the table below.

For individual H Shareholders whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of more than 10% but less than 20%, the Company will withhold and pay individual income tax at the effective tax rate stipulated in the relevant tax treaty.

For further details, please refer to the section headed "Profit Distribution Plan for the year ended December 31, 2021" in the circular of the Company dated 29 April 2022.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	For non-resident enterprise H Shareholders including HKSCC Nominees Limited, other nominees, trustees or other groups or organizations, the Company will withhold and pay enterprise income tax at the rate of 10%.
Individual - non-resident i.e. registered address outside PRC	10%	For individual H Shareholders who are Hong Kong or Macau residents or whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of 10%, the Company will withhold and pay individual income tax at the rate of 10% .
Individual - non-resident i.e. registered address outside PRC	10%	For individual H Shareholders whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of less than 10%, the Company will temporarily withhold and pay individual income tax at the rate of 10%. If requested by Shareholders, the Company will assist them to apply and arrange for the refunding of the excess tax withheld and paid.
Individual - non-resident i.e. registered address outside PRC	20%	For individual H Shareholders whose country (region) of domicile is a country (region) which has entered into a tax treaty with the PRC stipulating a tax rate of 20%, or a country (region) which has not entered into any tax treaty with the PRC or under any other circumstances, the Company will withhold and pay individual income tax at the rate of 20%.

	Domestic individual investors and securities investment funds investing in the H Shares of the Company via Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect	20%	The Company will withhold income tax at a rate of 20% for domestic individual investors and domestic securities investment funds. The Company will not withhold any income tax on dividends received for domestic enterprise investors.

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

The final dividend will be denominated in RMB and paid in HKD for H Shares. The exchange rate for RMB to HKD shall be calculated based on the average selling price for the conversion of RMB to HKD released by the People's Bank of China for a calendar week before the date of the convention of the 2021 AGM to be held on June 29, 2022.

Directors of the issuer

As at the date of this announcement, the Executive Directors of the Company are Mr. NING Min and Mr. LI Peng; the Non-executive Directors are Mr. ZHU Linan, Mr. ZHAO John Huan, Mr. SUO Jishuan and Mr. YANG Jianhua; and the Independent Non-executive Directors are Mr. MA Weihua, Ms. HAO Quan and Mr. YIN Jian'an.