

| Disclaimer | |
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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, 2022 |
| Announcement date | 29 June 2023 |
| Status | Update to previous announcement |
| Reason for the update / change | Updated the following items: the amount of HKD dividend to be paid and RMB to HKD exchange rate adopted (as detailed under other information below) |
| Information relating to the dividend | |
| Dividend type | Final |
| Dividend nature | Ordinary |
| For the financial year end | 31 December 2022 |
| Reporting period end for the dividend declared | 31 December 2022 |
| Dividend declared | RMB 0.2 per share |
| Date of shareholders' approval | 29 June 2023 |
| Information relating to Hong Kong share register | |
| Default currency and amount in which the dividend will be paid | HKD 0.2174 per share |
| Exchange rate | RMB 1 : HKD 1.0868 |
| Ex-dividend date | 03 July 2023 |
| Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend | 04 July 2023 16:30 |
| Book close period | From 05 July 2023 to 10 July 2023 |
| Record date | 10 July 2023 |
| Payment date | 30 August 2023 |
| Share registrar and its address | Link Market Services (Hong Kong) Pty Limited |
| | Suite 1601, 16/F Central Tower |
| | 28 Queen's Road Central |
| | Central Hong Kong |

Information relating to withholding tax

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, 2022" in the circular of the Company dated April 29, 2023.

Details of withholding tax applied to the dividend declared

| 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%. |

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| | 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 to holders of H Shares. The exchange rate adopted is 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 2022 AGM held on June 29, 2023. | | | |
| 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. | | | |