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Cash Dividend Announcement for Equity Issuer	
Issuer name	FS.COM Limited
Stock code	03355
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Final dividend for the year ended 31 December 2025 (Updated)
Announcement date	28 May 2026
Status	Update to previous announcement
Reason for the update / change	Update default currency and amount in which the dividend will be paid and exchange rate
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	RMB 4.93 per 10 share
Date of shareholders' approval	28 May 2026
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 5.65 per 10 share
Exchange rate	RMB 1 : HKD 1.1463
Ex-dividend date	04 June 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	05 June 2026 16:30
Book close period	From 08 June 2026 to 10 June 2026
Record date	10 June 2026
Payment date	30 June 2026
Share registrar and its address	Tricor Investor Services Limited 17/F, Far East Finance Centre 16 Harcourt Road 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 dividends declared are set out in the table below.

(1) For individual H share shareholders who are residents of the countries which had an agreed tax rate of over 10% but less than 20% under the relevant tax agreement with the PRC, the Company shall withhold and pay the individual income tax at the agreed actual rate in accordance with the relevant tax agreement.
(2) For the PRC Enterprise holders, unless otherwise specified by any applicable laws, the Company does not withhold and pay corporate income tax.
(3) The withholding tax rate is depending on the residence of the shareholders of H shares determined based on the registered addresses as recorded in the register of shareholders on 10 June 2026.
(4) The specific tax rate shall be subject to the final determination of the tax authorities in charge of the Company when filing tax returns. If the taxpayer has any objections, he or she can provide relevant basis and supporting materials and apply to the competent tax authorities for reconsideration.

For further details, please refer to the section headed "Tax Implications" in the annual report of the Company published on 28 April 2026.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	For H share shareholders who are overseas non-resident enterprises (including HKSCC Nominees Limited, other nominees, agents or trustees, or other organisations or groups), the Company shall withhold and pay the enterprise income tax at a rate of 10% of dividend.
Individual - non-resident i.e. registered address outside PRC	10%	For individual H share shareholders who are Hong Kong or Macau residents and whose country of domicile is a country which has entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, or for individual H share shareholders whose country of domicile is a country which has entered in to a tax treaty with the PRC stipulating a dividend tax rate lower than 10%, the Company shall withhold and pay the individual income tax at a rate of 10% of dividend.
Individual - non-resident i.e. registered address outside PRC	20%	For individual H share shareholders who are residents of the countries which have had an agreed tax rate of 20% under the relevant tax agreement with the PRC, or which have not entered into any tax agreement with the PRC, or in any other circumstances, the Company shall withhold and pay the individual income tax at a rate of 20% of dividend.
Individual - resident i.e. registered address within PRC	20%	For individual H share shareholders who are PRC resident, the Company will withhold and pay individual

			income tax at the rate of 20% on dividend.

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	
Other information	Not applicable
Directors of the issuer	
As at the date of this announcement, the board of directors of the Company comprises Mr. Xiang Wei and Mr. Zeng Di as executive directors; Mr. Peng Chao and Mr. Zhao Pan as non-executive directors; and Mr. Ran Long, Dr. Guo Fei and Ms. Wang Jing as independent non-executive directors.	