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Cash Dividend Announcement for Equity Issuer	
Issuer name	CNGR Advanced Material Co., Ltd.
Stock code	02579
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	INTERIM DIVIDEND FOR THE SIX MONTHS ENDED 30 JUNE 2026 (REVISED)
Announcement date	16 September 2026
Status	Update to previous announcement
Reason for the update / change	Update on Default currency and amount in which the dividend will be paid and Exchange rate
Information relating to the dividend	
Dividend type	Interim (Semi-annual)
Dividend nature	Ordinary
For the financial year end	31 December 2026
Reporting period end for the dividend declared	30 June 2026
Dividend declared	RMB 3.8 per 10 share
Date of shareholders' approval	16 September 2026
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 4.40008 per 10 share
Exchange rate	RMB 1 : HKD 1.157917
Ex-dividend date	24 September 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	25 September 2026 16:30
Book close period	From 28 September 2026 to 02 October 2026
Record date	28 September 2026
Payment date	30 October 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:

Individual income tax - For residents from countries which have entered into tax treaties with a tax rate of higher than 10% but lower than 20%, the withholding agents will withhold the individual income tax at the effective tax rate under the treaties when distributing dividends without application.

For enterprise investors in Chinese Mainland, H-share companies will not withhold dividend and bonus income tax for dividends and bonuses of enterprise investors in Chinese Mainland who invest in listed shares of the Hong Kong Stock Exchange via the Shenzhen-Hong Kong Stock Connect or Shanghai-Hong Kong Stock Connect and the payable tax will be paid by the enterprises themselves. Dividends and bonuses income obtained by resident enterprises in Chinese Mainland as they have continuously held H shares for 12 months will be exempted from enterprise income tax according to laws.

For more details, please refer to the Company's circular for the 2026 third extraordinary general meeting dated 24 August 2026.

Type of shareholders	Tax rate	Other relevant information (if any)
Individual - non-resident i.e. registered address outside PRC	10%	When the domestic non-foreign funded enterprise issues shares in Hong Kong, its overseas resident individual shareholders will enjoy relevant tax preference in accordance with the tax convention signed by China and the country stated in the residential identity and tax arrangement of Chinese Mainland and Hong Kong (Macau). In general, the tax rate for dividend is 10% in accordance with relevant tax convention and provisions on tax arrangement
Individual - non-resident i.e. registered address outside PRC	10%	for residents from countries which have entered into tax treaties with a tax rate of lower than 10%, the withholding agents will file applications on their behalf to seek entitlement of the relevant agreed preferential treatments, and upon approval by the competent tax authorities, the excess tax amounts withheld will be refunded
Enterprise - non-resident i.e. registered address outside PRC	20%	for residents from countries without tax treaties or otherwise, the withholding agents will withhold the individual income tax at a tax rate of 20% when distributing dividends
Enterprise - non-resident i.e. registered address outside PRC	10%	when PRC resident enterprises distribute dividends for 2008 and future years to overseas non resident enterprise shareholders of H shares, they will withhold and remit enterprise income tax at the tax rate of 10%

	Individual - resident i.e. registered address within PRC	20%	(1) H-share companies will withhold individual income tax at the tax rate of 20% for dividend and bonus of individual investors in Chinese Mainland who invest in H shares listed on the Hong Kong Stock Exchange via the Shenzhen-Hong Kong Stock Connect; (2) individual income tax will be collected with reference to individual investors for dividends and bonuses income of the securities investment fund in Chinese Mainland which invests in listed shares of the Hong Kong Stock Exchange via the Shenzhen-Hong Kong Stock Connect
	Individual - resident i.e. registered address within PRC	20%	(1) H-share companies will withhold individual income tax at the tax rate of 20% for dividend and bonus of individual investors in Chinese Mainland who invest in H shares listed on the Hong Kong Stock Exchange via the Shanghai-Hong Kong Stock Connect; (2)Individual income tax will be collected with reference to individual investors for dividends and bonuses income of the securities investment fund in Chinese Mainland which invests in listed shares of the Hong Kong Stock Exchange via the Shanghai-Hong Kong Stock Connect

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, directors of the Company include: (i) Mr. Deng Weiming, Mr. Tao Wu, Mr. Liao Hengxing, Mr. Li Weihua, Mr. Liu Xingguo and Mr. Deng Jing as executive directors; and (ii) Mr. Cao Feng, Mr. Hong Yuan, Mr. Jiang Liangxing and Ms. Wong Sze Wing as independent non-executive directors.	