Disclaimer	
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Cash Dividend Announcement for Equity Issuer	
Issuer name	First Tractor Company Limited
Stock code	00038
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 (Updated)
Announcement date	18 September 2026
Status	Update to previous announcement
Reason for the update / change	Update of default currency and amount in which the dividend will be paid, exchange rate, ex-dividend date, latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend, book close period, record date, payment date and details of withholding tax applied to the dividend declared
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 0.06962 per share
Date of shareholders' approval	Not applicable
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.08 per share
Exchange rate	RMB 1 : HKD 1.15594
Ex-dividend date	02 October 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	05 October 2026 16:00
Book close period	From 06 October 2026 to 09 October 2026
Record date	09 October 2026
Payment date	13 November 2026
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Shops 1712-1716 17/F Hopewell Centre 183 Queen`s Road East

	Wanchai 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) with respect to the interim dividend 30 June 2026 are set out in the table below. For Mainland corporate investors that invest in the H Shares of the Company via the Shenzhen-Hong Kong Stock Connect Program and Shanghai-Hong Kong Stock Connect Program, the Company will not withhold the income tax in the distribution of dividend and the Mainland corporate investors shall file the tax returns on their own. The Company assumes no responsibility or liability whatsoever for confirming the identity of the shareholders of the Company and for any claims arising from any delay in or inaccurate determination of the identity of shareholders of the Company or any disputes over the withholding mechanism. Should the holders of H Shares of the Company have any queries in relation to the aforesaid arrangements, they are recommended to consult their tax advisors for relevant tax impact in Mainland China, Hong Kong and other countries (regions) on the possession and disposal of the H Shares of the Company. For further details, please refer to the Company's announcement titled "ANNOUNCEMENT IN RESPECT OF 2026 INTERIM DIVIDEND" dated 18 September 2026.

Type of shareholders	Tax rate	Other relevant information (if any)
Enterprise - non-resident i.e. registered address outside PRC	10%	Any H shares of the Company registered in the name of non-individual Shareholders, including HKSCC Nominees Limited, other nominees, trustees, or other groups and organizations, will be treated as being held by non-resident enterprise Shareholders, thus, the Company will distribute the dividend to such non-resident enterprise Shareholders after withholding the 10% corporate income tax.
The Mainland individual investors and securities investment funds who hold H shares of the Company via the ShanghaiHong Kong Stock Connect Program and the ShenzhenHong Kong Stock Connect Program	20%	For Mainland individual investors who invest in the H Shares of the Company via the Shanghai-Hong Kong Stock Connect Program and the Shenzhen-Hong Kong Stock Connect Program, the Company will withhold individual income tax at the rate of 20% in the distribution of dividend. Individual investors may, by producing valid tax payment proofs, apply to the competent tax authority of CSDC for tax credit relating to the withholding tax already paid abroad. For Mainland securities investment funds that invest in the H Shares of the Company via the Shanghai-Hong Kong Stock Connect Program and the Shenzhen-Hong Kong Stock Connect Program, the Company will withhold individual income tax in the distribution of dividend

			pursuant to the foregoing provisions.
	Individual - non-resident i.e. registered address outside PRC	20%	The Company shall withhold for payment of individual income tax at a rate of 20% on dividends payable to oversea individual Shareholders.

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 comprises Mr. Zhao Weilin (Chairman) and Mr. Wei Tao as executive Directors; Mr. Fang Xianfa, Mr. Yang Jianhui and Mr. Sun Feng as non-executive Directors; and Mr. Wang Shumao, Mr. Xu Liyou and Ms. Wong Yee Man as independent non-executive Directors; and Mr. Li Peng as employee representative Director.	