

Disclaimer

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Cash Dividend with Currency Option Announcement for Equity Issuer

Issuer name	Industrial and Commercial Bank of China Limited
Stock code	01398
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
Announcement date	29 September 2026
Status	Update to previous announcement
Reason for the update / change	Update on closing date and time for option election and information relating to withholding tax

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 1.511 per 10 share
Date of shareholders' approval	29 September 2026

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
Amount in which the dividend will be paid in alternative currency 1	RMB 1.511 per 10 share
Exchange rate for alternative currency 1	RMB 1 : RMB 1
Partial election of currency option	No
Closing date and time for option election	05 November 2026 16:30
Ex-dividend date	09 October 2026
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	12 October 2026 16:30
Book close period	From 13 October 2026 to 20 October 2026
Record date	20 October 2026
Payment date	25 November 2026
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Rooms 1712-1716

17th Floor, Hopewell Centre
183 Queen's Road East
Wanchai
Hong Kong

Information relating to withholding tax

Please refer to the Poll Results Announcement of Second Extraordinary Shareholders' Meeting of 2026 dated 29 September 2026 for detailed withholding tax arrangement in respect of the dividend.

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%	In accordance with the Enterprise Income Tax Law of the PRC and its implementation regulations, the Bank shall withhold and pay enterprise income tax at the rate of 10% on behalf of the non-resident enterprise shareholders whose names appear on the register of members of H shares of the Bank on the record date when distributing dividends to such shareholders. In respect of all shareholders whose names appear on the register of members of H shares of the Bank as at the record date who are not individuals (including HKSCC Nominees Limited, other enterprise nominees or trustees, or other entities and organisations, which are all considered as non-resident enterprise shareholders), the Bank will withhold 10% of enterprise income tax before distributing the 2026 interim dividend.
Individual - non-resident i.e. registered address outside PRC	10%	The Bank shall withhold and pay the individual income tax in respect of the dividend (bonus) received by individual holders of H shares from the Bank. The individual holders of H shares of the Bank may be entitled to certain tax preferential treatments pursuant to the tax treaties between the PRC and the countries (or regions) in which the individual holders of H shares are domiciled and the tax arrangements between the Chinese mainland and Hong Kong (Macau). The Bank will determine the country of domicile of the individual holders of H shares based on the registered address as recorded in the register of holders of H shares of

			the Bank on the record date. For individual holders of H shares, the Bank will withhold and pay individual income tax at the rate of 10% on behalf of the individual H share holders, except otherwise specified by tax regulations and relevant tax treaties.
	Investors (including enterprises and individuals) of Southbound Trading	20%	For dividends received by domestic investors from investing in H shares listed on the Hong Kong Stock Exchange through Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect, such H share companies shall withhold individual income tax at the rate of 20% on behalf of the investors. For dividends received by domestic securities investment funds from investing in H shares listed on the Hong Kong Stock Exchange through Shanghai Hong Kong Stock Connect and the Shenzhen-Hong Kong Stock Connect, the tax payable shall be the same as that for individual investors. The H shares companies will not withhold the income tax of dividends for domestic enterprise investors and those domestic enterprise investors shall report and pay the relevant tax themselves.
	Investors (including enterprises and individuals) of Northbound Trading	10%	The Bank will withhold and pay income taxes at the rate of 10% on behalf of those investors and will report to the competent tax authorities for such withholding. Dividends to investors of Northbound Trading entitled to preferential tax rates under an applicable treaty will be distributed in accordance with the Circular of the State Administration of Taxation in relation to the Administrative Measures on Preferential Treatment Entitled by Non-resident Taxpayers under Treaties (SAT Circular (2019) No. 35) and the Tax Policies Related to the Pilot Program of the Shanghai-Hong Kong Stock Connect (Cai Shui (2014) No. 81).

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

Partial election of currency option is only applicable to Hong Kong Securities Clearing Company Nominees Limited.

Directors of the issuer

As at the date of this announcement, the Board of Directors comprises Mr. LIAO Lin, Mr. LIU Jun, Mr. DUAN Hongtao and Mr. WANG Jingwu as executive directors, Mr. DONG Yang, Ms. ZHONG Mantao and Ms. LIU Fang as non-executive directors, Mr. Norman CHAN Tak Lam, Mr. Herbert WALTER, Mr. Murray HORN, Mr. CHEN Guanting, Mr. LI Weiping and Mr. LEE Kam Hung Lawrence as independent non-executive directors.