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Cash Dividend Announcement for Equity Issuer

Issuer name	Victory Giant Technology (HuiZhou) Co., Ltd.
Stock code	02476
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	Special Dividend for the Nine Months Ended 30 September 2026
Announcement date	24 November 2026
Status	New announcement

Information relating to the dividend

Dividend type	Third Quarter
Dividend nature	Special
For the financial year end	31 December 2026
Reporting period end for the dividend declared	30 September 2026
Dividend declared	RMB 10 per 10 share
Date of shareholders' approval	Not applicable

Information relating to Hong Kong register of holders

Default currency and amount in which the dividend will be paid	HKD 11.6781 per 10 share
Exchange rate	RMB 1 : HKD 1.16781
Ex-dividend date	To be announced
Latest time to lodge transfers of securities for determining entitlement to the dividend	To be announced
Book close period	Not applicable
Record date	To be announced
Payment date	To be announced
Registrar and its address	Computershare Hong Kong Investor Services Limited Shops 1712-1716 17th Floor 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) applied to the special dividends declared are summarized in the table below.
Where the Company withholds and pays individual income tax for individual holders of H Shares, if the competent tax authority has other opinion, advice or guidance on the above withholding and payment, the Company shall implement the same with reference to the opinion, advice or guidance of the relevant competent tax authority.
Shareholders are recommended to consult their tax advisors for advice on the PRC, Hong Kong and other tax implications with respect to their holding and disposing of the H Shares. The Company assumes no liability whatsoever and will not entertain any claims arising from any delay in, or inaccurate determination of, the status of the Shareholders or any disputes over the withholding mechanism.

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 attorneys or trustees, or other organisations or groups, the Company will withhold and pay enterprise income tax at the rate of 10%.
Individual - non-resident i.e. registered address outside PRC	20%	The Company will withhold and pay PRC individual income tax at a rate of 20% on behalf of foreign individual H Shareholders. For individual H Shareholders whose country (region) of domicile has entered into a tax treaty with the PRC stipulating a dividend tax rate of less than 20%, the Company will withhold and pay individual income tax for the dividend at the rate of 20% on their behalf. Such shareholders may apply to the competent PRC tax authorities on their own for a refund of the overpaid tax, or handle the tax refund in accordance with the relevant tax laws and regulations such as tax treaties (arrangements) (if applicable).
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 and pay the individual income tax at the rate of 20% on behalf of the investors and domestic securities investment funds. The Company will not withhold any income tax on dividends received for domestic enterprise investors. Any dividend received in respect of H Shares of the Company which have been continuously held by a domestic enterprise Shareholder for 12 months shall be exempted from enterprise income tax.

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
1. Pursuant to the authorisation granted to the board of directors of the Company at the 2025 annual general meeting of the Company held on 3 April 2026, the profit distribution plan is not required to be submitted to a general meeting of the Company for further consideration and approval. 2. If, prior to the actual payment of the dividend, there is any change in the total number of shares of the Company entitled to the dividend distribution as a result of conversion of convertible bonds into shares, repurchase of shares, exercise of rights under stock incentive schemes, issuance of additional shares in connection with refinancing or other matters, the Company undertakes to maintain the dividend amount per share unchanged and adjust the total distribution amount accordingly.

Directors of the issuer
As of the date of this announcement, the Board of Victory Giant Technology (HuiZhou) Co., Ltd. comprises: (i) Mr. Chen Tao, Mr. Zhao Qixiang, Mr. Chen Yong, Ms. Wang Haiyan and Ms. Liu Chunlan as executive directors; and (ii) Mr. Xie Lanjun, Dr. Xie Lingmin, Dr. Zhang Jihai and Mr. Wong Ting Chung as independent non-executive directors.