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Yangtze Optical Fibre and Cable Joint Stock Limited Company*
長飛光纖光纜股份有限公司

(a joint stock limited company incorporated in the People's Republic of China with limited liability)

(Stock Code: 6869)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO THE CHANGE OF TAX REGULATIONS APPLICABLE TO THE PROPOSED DISTRIBUTION OF INTERIM DIVIDEND FOR THE SIX MONTHS ENDED JUNE 30, 2026

Reference is made to the announcement of Yangtze Optical Fibre and Cable Joint Stock Limited Company* 長飛光纖光纜股份有限公司(the "**Company**") dated August 21, 2026 and the circular of the Company August 25, 2026 (the "**Circular**") in relation to, among others, the proposed distribution of interim dividend to the shareholders of the Company for the six months ended June 30, 2026 (the "**Interim Dividend**"). Unless otherwise stated, capitalized terms used herein shall have the same meanings as those defined in the Circular. This announcement is made to provide supplemental information on the tax regulations applicable to overseas individual shareholders.

CHANGE IN TAX POLICY

As disclosed in the Circular, in accordance with the requirements of the *Circular on Certain Issues Concerning the Policies of Individual Income Tax* (Cai Shui Zi [1994] No. 020) (《關於個人所得稅若干政策問題的通知》(財稅字[1994]020 號)) (the "**1994 Circular**") promulgated by the Ministry of Finance and the State Administration of Taxation on May 13, 1994, overseas individuals were, as an interim measure, exempted from the PRC individual income tax for dividends or bonuses received from foreign-invested enterprises. Accordingly, the Company had stated in the Circular that it would not withhold and pay individual income tax on behalf of overseas individual shareholders whose names appear on the register of members of H Shares of the Company on the Dividend Entitlement Date for the purpose distributing the Interim Dividend.

The board of directors of the Company (the "**Board**") hereby announces that the Ministry of Finance and the State Administration of Taxation have promulgated the *Announcement on Matters Relating to Individual Income Tax Policies for Dividends and Bonuses of Foreign Individual Shareholders* (Announcement No. 27 of 2026 of the Ministry of Finance and the State Administration of Taxation) (《關於外籍個人股息紅利個人所得稅政策有關事項的公告》(財政部稅務總局公告2026年第27號)) (the "**2026 Announcement**"), pursuant to which Article 2(8) of the 1994 Circular, which provided for the interim exemption from PRC individual income tax on dividends and bonuses received by overseas individuals from foreign-invested enterprises, has been repealed with effect from September 1, 2026.

IMPACT ON OVERSEAS INDIVIDUAL H SHAREHOLDERS

As a result of the repeal of the aforesaid tax exemption under the 1994 Circular, the Company will, in compliance with applicable PRC tax laws and regulations, withhold and pay PRC individual income tax on behalf of overseas individual shareholders whose names appear on the register of members of H Shares of the Company (the "**Overseas Individual H Shareholders**") on the Dividend Entitlement Date for the purpose of distributing the Interim Dividend.

The withholding and payment arrangements described in the Circular with respect to (i) non-resident enterprise shareholders (including HKSCC Nominees Limited, other nominees, trustees, or holders of H Shares registered in the name of non-individual shareholders); (ii) Northbound Shareholders; and (iii) Southbound Shareholders remain unchanged and continue to apply.

RECOMMENDATION TO SHAREHOLDERS

Holders of H Shares are advised to consult their own tax advisers regarding the PRC, Hong Kong and/or other tax implications of the above change in policy in respect of owning and disposing of H Shares.

By Order of the Board
Yangtze Optical Fibre and Cable Joint Stock Limited Company*
長飛光纖光纜股份有限公司
Ma Jie
Chairman

Wuhan, PRC, September 10, 2026

As at the date of this announcement, the Board comprises Dr. Zhuang Dan as executive Director; Dr. Ma Jie (Chairman), Dr. Guan Jingzhi, Mr. Qiu Xiangping, Mr. Mei Yong, Dr. Tian Yu, Dr. Peter Johannes Wijnandus Marie Bongaerts and Mr. Wang Ruichun (Employee Representative Director) as non-executive Directors; and Dr. Li Chang'ai, Mr. Tsang Hin Fun Anthony, Mr. Frank Franciscus Dorjee and Mr. Dai Yusi as independent non-executive Directors.

* *For identification purpose only*