

Disclaimer	
Hong Kong Exchanges and Clearing Limited and The Stock Exchange of Hong Kong Limited take no responsibility for the contents of this announcement, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arisen from or in reliance upon the whole or any part of the contents of this announcement.	
Cash Dividend Announcement for Equity Issuer	
Issuer name	Maanshan Iron & Steel Company Limited
Stock code	00323
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	FINAL DIVIDEND FOR THE YEAR ENDED 31 DECEMBER 2022
Announcement date	16 June 2023
Status	Update to previous announcement
Reason for the update / change	Update on (1) Default currency and amount in which the dividend will be paid; (2) Exchange rate; (3) Details of withholding tax applied to the dividend declared
Information relating to the dividend	
Dividend type	Final
Dividend nature	Ordinary
For the financial year end	31 December 2022
Reporting period end for the dividend declared	31 December 2022
Dividend declared	RMB 0.02 per share
Date of shareholders' approval	16 June 2023
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.02195 per share
Exchange rate	RMB 1 : HKD 1.09752
Ex-dividend date	21 June 2023
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	23 June 2023 16:30
Book close period	From 26 June 2023 to 29 June 2023
Record date	29 June 2023
Payment date	14 July 2023
Share registrar and its address	The Hong Kong Registrars Limited
	Shops 1712-1716, 17/F Hopewell Centre 183 Queen's Road East Wan Chai Hong Kong

Information relating to withholding tax

	Type of shareholders	Tax rate	Other relevant information (if any)
Details of withholding tax applied to the dividend declared	Enterprise - non-resident i.e. registered address outside PRC	10%	Pursuant to the "Law of the People's Republic of China on Enterprise Income Tax", and its Implementing Rules as well as relevant regulations, when the Company distributes the final dividends for 2022 to non-resident corporate shareholders whose names appear on the register of holders of H Shares on Thursday, 29 June 2023, the Company is obliged to withhold and pay on behalf of such shareholders an enterprise income tax at a rate of 10%. Any shares registered in the name of a non-individual shareholder, including Hong Kong Securities Clearing Company Nominees Limited, other nominees or trustees, or other organisations and groups, are deemed as shares held by non-resident corporate shareholders. As such, the dividends that they are entitled to are subject to an enterprise income tax at a rate of 10%.
	Enterprise - non-resident i.e. registered address outside PRC	20%	Pursuant to the "PRC Individual Income Tax Law", the "Implementation Regulations of the Individual Income Tax Law", the "Tentative Measures on Withholding and Payment of Individual Income Tax", the "Notice of the State Administration of Taxation in relation to the Administrative Measures on Preferential Treatment Entitled by Non-residents under Tax Treaties (Tentative)", other relevant laws and regulations and the relevant rules promulgated by the State Administration of Taxation, the individual shareholders who hold the Company's H shares and whose names appear on the Company's register of H Shareholders on Thursday, 29 June 2023 shall pay individual income tax at a tax rate of 20% upon their receipt of distribution of dividend from the Company, which shall be withheld and paid by the Company on their behalf. (Please refer to the

			announcement on resolutions passed at the 2022 AGM for details)
	Individual - resident i.e. registered address within PRC	20%	Pursuant to the relevant requirements in the "Notice on the Tax Policies Concerning the Pilot Program on an Interconnection Mechanism for Transactions in the Shanghai and Hong Kong Stock Markets (2014 No.81) and the "Notice on the Tax Policies Concerning the Pilot Program on an Interconnection Mechanism for Transactions in the Shenzhen and Hong Kong Stock Markets (2016 No. 127)" jointly published by the Ministry of Finance, State Administration of Taxation and China Securities Regulatory Commission of the PRC, the Company will withhold individual income tax at a rate of 20% on the dividends received by individual investors in Mainland China from the H shares which they invest in through Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect, and which are listed on Hong Kong Stock Exchange. (Please refer to the announcement on resolutions passed at the 2022 AGM for details)
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 directors of the Company include: Executive directors Ding Yi, Mao Zhanhong and Ren Tianbao; Independent non-executive directors Zhang Chunxia, Zhu Shaofang, Guan Bingchun and He Anrui.			