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Issuer name	Wenzhou Kangning Hospital Co., Ltd.
Stock code	02120
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 2023 (UPDATED)
Announcement date	27 September 2023
Status	Update to previous announcement
Reason for the update / change	Updates on (i) default currency and amount in which the dividend will be paid; and (ii) exchange rate
Dividend type	Interim (Semi-annual)
Dividend nature	Ordinary
For the financial year end	31 December 2023
Reporting period end for the dividend declared	30 June 2023
Dividend declared	RMB 1 per 10 share
Date of shareholders' approval	27 September 2023

Details of withholding tax applied to the dividend declared	Details of withholding tax (including type of shareholders and applicable tax rate) applied to the dividends declared are set out in the table below. For further details, please refer to the section headed "INTERIM DIVIDEND" in the interim results announcement for the six months ended June 30, 2023 of the Company.									
	In addition, should the individual holders of H Shares be residents of the countries which had an agreed tax rate of over 10% but less than 20% with the PRC under the tax agreement, the Company shall withhold and pay the individual income tax on behalf of the holders at the agreed actual rate in accordance with the relevant tax agreement.									
	<table><tr><th>Type of shareholders</th><th>Tax rate</th><th>Other relevant information (if any)</th></tr><tr><td>Enterprise - non-resident i.e. registered address outside PRC</td><td>10%</td><td>In accordance with the Enterprise Income Tax Law of the People's Republic of China and its implementation regulations which came into effect on January 1, 2008, the Company is required to 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 for H Shares when distributing the cash dividends. Any H Shares not registered under the name of an individual Shareholder, including HKSCC Nominees Limited, other nominees, agents or trustees, or other organizations or groups, shall be deemed as Shares held by non-resident enterprise Shareholders. Therefore, enterprise income tax shall be withheld from dividends payable to such Shareholders.</td></tr><tr><td>Individual - non-resident i.e. registered address outside PRC</td><td>10%</td><td>If the individual holders of H Shares are Hong Kong or Macau residents or residents of the countries which had an agreed tax rate of 10% for the cash dividends paid to them with the PRC under the relevant tax agreements, the Company should withhold and pay individual income tax on behalf of the relevant Shareholders at a rate of 10%. otherwise the Company may pay the cash dividends to the non-resident shareholders without withholding.</td></tr></table>	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 People's Republic of China and its implementation regulations which came into effect on January 1, 2008, the Company is required to 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 for H Shares when distributing the cash dividends. Any H Shares not registered under the name of an individual Shareholder, including HKSCC Nominees Limited, other nominees, agents or trustees, or other organizations or groups, shall be deemed as Shares held by non-resident enterprise Shareholders. Therefore, enterprise income tax shall be withheld from dividends payable to such Shareholders.	Individual - non-resident i.e. registered address outside PRC	10%	If the individual holders of H Shares are Hong Kong or Macau residents or residents of the countries which had an agreed tax rate of 10% for the cash dividends paid to them with the PRC under the relevant tax agreements, the Company should withhold and pay individual income tax on behalf of the relevant Shareholders at a rate of 10%. otherwise the Company may pay the cash dividends to the non-resident shareholders without withholding.
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