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Haier Smart Home Co., Ltd.
Qingdao, Shandong Province, People's Republic of China

Dividend announcement

The Annual General Meeting of the company held on June 24, 2026, resolved to pay for each D-registered common share a

final dividend per share of EUR 0.1141169 gross
final dividend per share of EUR 0.1027052 net (including deduction of 10% withholding tax in China)
payable from August 21, 2026

for financial year 2025. Those shareholders for whom shares in the company will be booked on August 20, 2026, (record date) are entitled to a dividend.

The exchange rate of 1 EUR = 7.81225 RMB is based on the average exchange rate of a week immediately prior to the Annual General Meeting.

The shares of the company will be listed in the sub-segment of the regulated market with additional post-admission obligations on the Frankfurt Stock Exchange (*Prime Standard*) from August 21, 2026 "ex-dividend."

The payment of the dividend via Clearstream Europe AG is generally subject to the deduction of Chinese withholding tax of 10%. The Chinese withholding tax can generally be credited against the German income tax payable on Chinese income or be deductible for tax purposes when determining income.

A domestic entity paying out capital gains (i.e. generally the relevant custodian) will, as a rule, pay dividends from a company resident in the People's Republic of

China to a shareholder subject to unlimited tax liability in Germany, after deducting German capital gains tax (withholding tax). The tax deduction is generally 25 per cent plus the solidarity surcharge of 5.5 per cent (resulting in an effective tax rate of 26.375 per cent) and, where applicable, plus church tax (depending on the individual's religious denomination and the federal state of residence). The basis of assessment for capital gains tax is the gross dividend.

As a general rule, the domestic paying agent is always obliged to withhold capital gains tax, provided that the shareholders have not submitted a so-called 'non-assessment certificate' or a so-called 'exemption order'. Whether the dividend is actually taxable for the shareholder is irrelevant for the purposes of withholding capital gains tax. It is therefore possible to waive the tax deduction in certain circumstances, including where

- the creditor of the investment income is a natural person subject to unlimited tax liability and provides the domestic paying agent with the original of a valid certificate of exemption from tax assessment, thereby demonstrating that they are not expected to be assessed for income tax;
- the creditor of the investment income is a natural person subject to unlimited tax liability and has issued a valid exemption authorisation. An exemption order is a private written instruction from the recipient to the party responsible for withholding tax not to withhold any capital gains tax up to the tax-free maximum amount of EUR 1,000 (or EUR 2,000 for jointly assessed married couples or civil partners);
- the recipient of the investment income is a tax-exempt corporation or a domestic legal entity governed by public law;
- in the case of the creditor of the investment income, such income is classified as business income, and the investment income tax payable by the creditor would, due to the nature of their business, be permanently higher than the total income tax or corporation tax to be assessed. This must be substantiated by a certificate from the tax office responsible for the creditor;

- the creditor of the investment income is a corporation, association of persons or estate subject to unlimited tax liability in Germany which serves tax-privileged purposes. This may apply, for example, to associations. Proof of the tax privilege must be provided by means of a certificate issued by the tax office responsible for the creditor.

For the individual requirements, reference is made here to the provisions of

German tax law (in particular Section 43(2) and (3) in conjunction with Section 44a of the Income Tax Act (EStG)). If it is not possible to waive the German capital gains tax deduction, the party obliged to make the deduction – i.e. the domestic paying agent – must check whether the Chinese withholding tax levied in accordance with the withholding tax provisions of the German-Chinese Double Taxation Agreement can be credited directly against the capital gains tax through the deduction procedure. This option is available only insofar as the dividends constitute income from capital assets, which is particularly the case for natural persons holding shares as part of their private assets (Section 43a(3), first sentence, EStG; Federal Ministry of Finance (BMF) circular of May 14, 2025, BStBl. I 2025, p. 1330, para. 201 et seq.). According to the overview provided by the Federal Central Tax Office ("BZSt") on the rates of creditable foreign withholding tax, the creditable Chinese withholding tax amounts to 10% in the absence of any exemption. Where the paying agent credits the Chinese withholding tax against capital gains tax, the capital gains tax is ultimately levied only to the extent of the difference between the amount paid and a tax deduction of 25 per cent. If the paying agent is unable to credit the Chinese withholding tax against capital gains tax, the foreign tax cannot be credited via the deduction procedure at the level of the paying agent. The shareholder then retains the option of seeking a tax relief, where applicable, through the tax assessment procedure.

The taxation of dividends for persons with unlimited tax liability in Germany can be summarized as follows:

1. Natural persons who hold the D-shares as part of their private assets for tax purposes:

- The gross dividend is generally subject to the special final withholding tax rate (25% plus the solidarity surcharge of 5.5% and church tax, if applicable) - taking into account the creditable Chinese withholding tax of 10%. The tax liability is deemed to be satisfied by the proper deduction of the capital gains tax.
- In the context of tax assessment, there is an option to tax the gross dividend at the standard tax rate under the so-called 'favourable tax

  assessment' rule. In this case, the German capital gains tax reduced in accordance with section 43a(3), first sentence, of the Income Tax Act (EStG) is to be credited without limitation against income tax under section 36 of the Income Tax Act (EStG). The Chinese withholding tax taken into account under Section 43a(3), first sentence, of the German Income Tax Act (EStG) when deducting capital gains tax must be credited against the additional income tax at the standard rate attributable to the

against the additional income tax at the standard rate attributable to the capital income added to the taxable income (Section 32d(6), second sentence, EStG).

- Actual income-related expenses are not tax-deductible. Instead, shareholders are granted a flat-rate savings allowance of EUR 1,000, or EUR 2,000 in the case of married couples/civil partners who are assessed jointly.

2. Natural persons who hold the D Shares as business assets for tax purposes or through a commercial partnership:

- The gross dividends are taxable at 60% under the partial income method. Related business expenses can be claimed at a tax-reducing rate of 60%.
- The German capital gains tax levied is creditable against income tax without limitation; even a refund is possible if no income tax is due (Sec. 36 (4) EStG).
- The Chinese withholding tax, which is not subject to any further reduction, is to be credited against the income tax attributable to foreign income from China within the limits set out in Section 34c of the German Income Tax Act (EStG) (so-called 'per-country limitation', Section 68a of the German Income Tax Implementation Regulation (EStDV)). Consequently, business expenses economically related to the dividend reduce the amount eligible for credit. If no income tax is payable (e.g. due to domestic losses), the Chinese withholding tax cannot be credited; a refund is not possible. Upon application, a tax deduction may be claimed when calculating income in the tax return instead of the credit.
- For trade tax purposes, dividends are generally recognized at 100% if the shareholding (in the nominal capital) was less than 15% at the beginning of the assessment period (January 1).

3. Corporate income tax entities (including corporations subject to corporate income tax):

- In the case of corporate income tax entities, the gross dividend is generally fully subject to corporate income tax, unless the participation was 10% or more at the beginning of the calendar year. If the participation comprises 10% or more, the gross dividends are effectively 95% exempt from corporate income tax.
- Operating expenses in connection with the dividends can generally be

taken into account.

- The German capital gains tax withheld and remitted by the paying agent can always be credited against corporate income tax; even a refund is possible if no corporate income tax is due (Sec. 36 (4) EStG).
- Chinese withholding tax, which is not subject to any further reduction, is to be credited against the corporation tax attributable to foreign income from China within the limits set out in Section 26 of the Corporation Tax Act (KStG) in conjunction with Section 34c of the Income Tax Act (EStG) (so-called 'per-country limitation', Section 68a of the Income Tax Implementation Regulation (EStDV)). Consequently, business expenses economically related to the dividend reduce the amount eligible for credit. If no corporation tax is payable (e.g. due to domestic losses), the Chinese withholding tax is not creditable; a refund is not possible. Upon application, a tax deduction may be claimed when determining taxable income as an alternative to the credit, within the context of the tax return.
- For trade tax purposes, dividends must be recognized at 100% if the shareholding (in the nominal capital) was less than 15% at the beginning of the assessment period (January 1).

In the case of foreign shareholders not resident in Germany, the Chinese withholding tax may, where applicable, be credited against tax payable in the relevant country on the dividend, in accordance with that country's national tax regulations or the provisions of a relevant double taxation treaty.

We would like to point out that the above information is intended to provide a general overview and therefore cannot be regarded as an exhaustive account of all national or international tax aspects, nor can it take into account the specific circumstances of individual cases.

Investors are advised to seek advice from a tax advisor on the specific tax consequences of their investment.

Frankfurt/Main, August 2026

On behalf of **Haier Smart Home Co., Ltd.**

Deutsche Bank
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