## Disclaimer

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Cash Dividend Announcement for Equity Issuer				
Issuer name	China Telecom Corporation Limited			
Stock code	00728			
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 (updated)			
Announcement date	21 April 2023			
Status	Update to previous announcement			
Reason for the update / change	Update on information relating to Hong Kong share register and withholding tax			
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 0.076 per share			
Date of shareholders' approval	23 May 2023			
Information relating to Hong Kong share register				
Default currency and amount in which the dividend will be paid	HKD amount to be announced			
Exchange rate	To be announced			
Ex-dividend date	31 May 2023			
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	01 June 2023 16:30			
Book close period	From 02 June 2023 to 08 June 2023			
Record date	08 June 2023			
Payment date	21 July 2023			
	Computershare Hong Kong Investor Services Limited			
Share registrar and its address	Shops 1712-1716, 17th Floor, Hopewell Centre			
	183 Queen's Road East			
	Wanchai			
	Hong Kong			

Page 1 of 3 v 1.1.1

## Information relating to withholding tax

Details of withholding tax (including type of shareholders and applicable tax rate) applied to the dividends declared are set out in the table below. In addition, If the individual H share shareholders whose country of domicile is a country which has entered into a tax treaty with PRC stipulating a dividend tax rate of more than 10% but less than 20%, the Company will withhold and pay individual income tax at the actual tax rate stipulated in the relevant tax treaty. For further details, please refer to the section headed "Management's Discussion and Analysis (Report of the Directors)" in the 2022 Annual Report of the Company published on 21 April 2023.

The Company assumes no responsibility and disclaims all liabilities whatsoever in relation to the tax status or tax treatment of the individual H share shareholders and for any claims arising from any delay in or inaccurate determination of the tax status or tax treatment of the individual H share shareholders or any disputes relating to the tax withholding and payment mechanism or arrangements.

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Type of shareholders	Tax rate	Other relevant information (if any)	
Enterprise - non-resident			
i.e. registered address outside PRC	10%	For H share shareholders who are non-resident enterprise shareholders of overseas H shares (including HKSCC Nominees Limited, other corporate nominees or trustees, and other entities or organisations), the Company will withhold and pay the enterprise income tax at a rate of 10% of dividend.	
Individual - non-resident			
i.e. registered address outside PRC	10%	If the individual H share shareholders who are Hong Kong or Macau residents and those whose country of domicile is a country which has entered into a tax treaty with PRC stipulating a dividend tax rate of 10%, or if the individual H share shareholders whose country of domicile is a country which has entered into a tax treaty with PRC stipulating a dividend tax rate of less than 10%, the Company will withhold and pay individual income tax at the rate of 10% on behalf of the individual H share shareholders.	
Individual - non-resident			
i.e. registered address outside PRC	20%	If the individual H share shareholders whose country of domicile is a country which has entered into a tax treaty with PRC stipulating a dividend tax rate of 20%, or a country which has not entered into any tax treaties with PRC, or under any other circumstances, the Company will withhold and pay individual income tax at the rate of 20% on behalf of the individual H share shareholders.	

Details of withholding tax applied to the dividend declared

Page 2 of 3 v 1.1.1

	Mainland individual investors for investing in the H shares of the Company through the Southbound Trading Link.	20%	The Company will withhold and pay individual income tax at the rate of 20% with respect to dividends received by the Mainland individual investors for investing in the H shares of the Company through the Southbound Trading Link.			
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 Board of Directors of the Company consists of Mr. Ke Ruiwen (as the Chairman and Chief Executive Officer); Mr. Shao Guanglu (as the President and Chief Operating Officer); Mr. Liu Guiqing, Mr. Tang Ke, Mr. Xia Bing and Mr. Li Yinghui (as the Chief Financial Officer) (all as the Executive Vice Presidents); Mr. Chen Shengguang (as the Non-Executive Director); Mr. Ng, Kar Ling Johnny, Madam Wang Hsuehming, Mr. Yeung Chi Wai, Jason and Mr. Chen Dongqi (all as the Independent Non-Executive Directors).

> Page 3 of 3 v 1.1.1