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**Cash Dividend Announcement for Equity Issuer**

|                                         |                                                     |
|-----------------------------------------|-----------------------------------------------------|
| Issuer name                             | USAS Building System (Shanghai) Co., Ltd.           |
| Stock code                              | 02671                                               |
| 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 December 31, 2025 |
| Announcement date                       | 26 March 2026                                       |
| Status                                  | New announcement                                    |

**Information relating to the dividend**

|                                                |                    |
|------------------------------------------------|--------------------|
| Dividend type                                  | Final              |
| Dividend nature                                | Ordinary           |
| For the financial year end                     | 31 December 2025   |
| Reporting period end for the dividend declared | 31 December 2025   |
| Dividend declared                              | RMB 0.37 per share |
| Date of shareholders' approval                 | To be announced    |

**Information relating to Hong Kong share register**

|                                                                                                                           |                                                   |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| Default currency and amount in which the dividend will be paid                                                            | RMB 0.37 per share                                |
| Exchange rate                                                                                                             | RMB 1 : RMB 1                                     |
| Ex-dividend date                                                                                                          | To be announced                                   |
| Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend | To be announced                                   |
| Book close period                                                                                                         | To be announced                                   |
| Record date                                                                                                               | To be announced                                   |
| Payment date                                                                                                              | To be announced                                   |
| Share registrar and its address                                                                                           | Computershare Hong Kong Investor Services Limited |
|                                                                                                                           | Shops 1712-1716, 17th Floor                       |
|                                                                                                                           | Hopewell Centre                                   |
|                                                                                                                           | 183 Queen's Road East                             |
|                                                                                                                           | Wan Chai<br>Hong Kong                             |

# Information relating to withholding tax

The tables below set out the details of withholding tax applied to the dividend declared for the H shareholders.

If the individual holders of H Shares are residents of countries or regions that have a tax rate higher than 10% but lower than 20% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the applicable tax rates stated in such tax treaties on behalf of such Shareholders.

For further details of withholding tax, please refer to the section headed "DIVIDEND TAX" in the annual results announcement for the year ended December 31, 2025 of the Company dated March 26, 2026.

Details of withholding tax applied to the dividend declared

| Type of shareholders                                             | Tax rate | Other relevant information (if any)                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Enterprise - non-resident<br>i.e. registered address outside PRC | 10%      | The Company will, after withholding 10% of the annual dividend as enterprise income tax, distribute the annual dividend to non-resident enterprise Shareholders whose names appear on the Register of Members of H Shares, i.e. any Shareholders who hold H Shares in the name of non-individual Shareholders, including but not limited to HKSCC Nominees Limited, other nominees, trustees, or holders of H Shares registered in the name of other organisations and groups. |
| Individual - non-resident<br>i.e. registered address outside PRC | 10%      | If the individual holders of H Shares are Hong Kong or Macau residents or residents of other countries or regions that have a tax rate of 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders.                                                                                                                                                                                  |
| Individual - non-resident<br>i.e. registered address outside PRC | 10%      | If the individual holders of H Shares are residents of countries or regions that have a tax rate lower than 10% under the tax treaties with the PRC, the Company will withhold and pay individual income tax at the rate of 10% on behalf of such Shareholders.                                                                                                                                                                                                                |
| Enterprise - non-resident<br>i.e. registered address outside PRC | 20%      | If the individual holders of H Shares are residents of countries or regions that have a tax rate of 20% under the tax treaties with the PRC, or that have not entered into any tax treaties with the PRC, or otherwise, the Company will withhold and pay individual income tax at the rate of 20% on                                                                                                                                                                          |

|                                                                                                                                                                                                                                                                                                         |                |  |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|------------------------------|
|                                                                                                                                                                                                                                                                                                         |                |  | behalf of such Shareholders. |
| 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 comprises Mr. Brian B.Y. Chen and Ms. Angela Chen Mah as executive directors, Mr. Charles Chiang Mah and Mr. Wajdi Maalouf as non-executive directors, and Mr. Liu Xuming, Mr. He Zhicong and Mr. Chong Hon Wang as independent non-executive directors. |                |  |                              |