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**CHINA UNICOM (HONG KONG) LIMITED**

**中國聯合網絡通信(香港)股份有限公司**

*(Incorporated in Hong Kong with limited liability)*

**(Stock Code: 762)**

## **Adjustments to the Scope of Application of VAT Categories for Telecommunications Services**

This announcement is made by China Unicom (Hong Kong) Limited (the "Company", together with its subsidiaries, the "Group") pursuant to Rule 13.09 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and the Inside Information Provisions under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

Recently, the Ministry of Finance and the State Taxation Administration of the People's Republic of China issued the "Announcement on Matters Relating to the Specific Scope of Value-Added Tax Categories" (Announcement of the Ministry of Finance and the State Taxation Administration No. 9 of 2026)(《關於增值稅徵稅具體範圍有關事項的公告》(財政部 稅務總局公告 2026 年第 9 號)), which stipulates that starting from 1 January 2026, within the territory of the People's Republic of China, the tax categories applicable to business activities involving the provision of mobile data services, SMS and MMS services, and Internet broadband access services through the use of fixed-line networks, mobile networks, satellites and the Internet, is adjusted from value-added telecommunications services to basic telecommunications services, and the corresponding VAT rate adjusted from 6% to 9%.

This adjustment to the scope of application of tax categories will have an impact on the revenue and profit of the Company. The Company will insist on upholding integrity and innovation and focusing on main responsibilities and main businesses, focusing on the core arenas of "connectivity", "computing power", "service", and "security". It will strive to create differentiated advantages, further enhance operational efficiency and promote the steady and long-term high-quality development.

**In the meantime, shareholders and investors of the Company are advised to exercise caution in dealing in the securities of the Company.**

By order of the Board  
**China Unicom (Hong Kong) Limited**  
**Dong Xin**  
*Chairman & Chief Executive Officer*

Hong Kong, 1 February 2026

*Certain statements contained in this announcement may be viewed as “forward-looking statements”. Such forward-looking statements are subject to known and unknown risks, uncertainties and other factors, which may cause the actual performance, financial condition or results of operations of the Company to be materially different from any future performance, financial condition or results of operations implied by such forward-looking statements. In addition, we do not intend to update these forward-looking statements. Neither the Company nor the directors, employees or agents of the Company assume any liabilities in the event that any of the forward-looking statements does not materialise or turns out to be incorrect.*

As at the date of this announcement, the board of directors of the Company comprises:

Executive Directors:	Dong Xin, Jian Qin, Tang Yongbo and Li Yuzhuo
Independent Non-executive Directors:	Cheung Wing Lam Linus, Chung Shui Ming Timpson, Law Fan Chiu Fun Fanny and Fan Chun Wah Andrew