



Foreign Stock Cash Dividend Charges***

Singapore Shares	
Dividend Tax *	0-15%
Handling Charges **	2%
Min	SGD 8
Max	SGD 100

U.S. Shares	
Dividend Tax *	0-30%
Handling Charges **	2%
Min	USD 6
Max	USD 70

Malaysia Shares	
Dividend Tax*	25%
Handling Charges **	1.00%
Min	MYR 20
Max	MYR 120
Plus any other overseas charges	

Japan Shares	
Dividend Tax	15.315%
Handling Charges **	JPY 450

Thailand Shares	
Dividend Tax*	10%
Handling Charges **	THB 150

Philippines Shares	
Dividend Tax*	30%
Handling Charges **	2%
Min	SGD 8
Max	SGD 100

Turkey Shares & Bonds	
Dividend Tax*	15%
Bonds Interest Tax *	10%
Handling Charges **	TRY 10

Sweden Shares	
Dividend Tax*	30%
Handling Charges **	SEK 5

EURONEXT Shares		
Dividend Tax *	Belgium	21-25%
	Netherlands	0-15%
	France	30%
	Portugal	30%
Handling Charges **	EUR 4	

Ireland Shares	
Dividend Tax *	20%
Handling Charges **	EUR 4

Indonesia Shares	
Dividend Tax*	20%
Handling Charges **	IDR 37,500

U.K. Shares	
Dividend Tax *	10%
Handling Charges **	GBP 3

Australia Shares	
Dividend Tax *	30-46.50%
Handling Charges **	AUD 5

Taiwan Shares	
Dividend Tax *	20%
Handling Charges **	TWD 150

Korean Shares	
Dividend Tax *	22%
Handling Charges **	KRW 3,800

China Shanghai B Shares	
Dividend Tax*	10%
Handling Charges **	USD 4

China Shenzhen B Shares	
Dividend Tax*	10%
Handling Charges **	HKD 30

Canada Shares	
Dividend Tax*	25%
Handling Charges **	CAD 4

Germany Shares	
Dividend Tax *	26.3750%
Handling Charges **	EUR 4

Switzerland Shares	
Dividend Tax *	35%
Handling Charges **	CHF 5

Finland Shares	
Dividend Tax*	30%
Handling Charges **	EUR 4

Remarks:

* Subject to change by relevant Country tax policy

** Charges apply on the amount after dividend tax

*** For overseas dividends, there will be a processing time of not less than 14 days.

Foreign Stock All Corporate Action Charges
 (Except Cash Dividend **)

North America			
US Shares		Canada Shares	
Handling Charges		USD 27	Handling Charges
			CAD 7
Asia			
Singapore Shares		Indonesia Shares	
Handling Charges		SGD 20.7	Handling Charges
			IDR 58000
Australia Shares		Thailand Shares	
Handling Charges		AUD 10	Handling Charges
			THB 430
Malaysia Shares		Philippines Shares	
Handling Charges		MYR 55	Handling Charges
			SGD 10
Japan Shares		Taiwan Shares	
Handling Charges		JPY 500	Handling Charges
			TWD 200
Korean Shares			
Handling Charges		KRW 8000	
Europe			
UK Shares		Finland shares	
Handling Charges		GBP 15	Handling Charges
			EUR 25
Germany Shares		France Shares	
Handling Charges		EUR 25	Handling Charges
			EUR 25
Swiss Shares		Netherland Shares	
Handling Charges		CHF 26	Handling Charges
			EUR 25
Sweden Shares		Portugal Shares	
Handling Charges		EUR 25	Handling Charges
			EUR 25
Ireland Shares		Belgium Shares	
Handling Charges		EUR 25	Handling Charges
			EUR 25
Others			
Loan Stock or Bonds		Euroclear	
Handling Charges		EUR 25	Handling Charges
			EUR 25

** Cash offer, Privatization Exercise, Merge & Exchange, Liquidation, Warrant conversion

(Plus External fees collected by foreign counterparties where applicable)

Proxy Voting

USD 100.00 (Plus fees collected by other involved broker(s) where applicable)

Attending Shareholders Meeting

USD 500.00 (Plus fees collected by other involved broker(s) where applicable)

For the queries of arrangement of Proxy Vote and of Attending Shareholder Meeting, please refer to the below link:

<http://www.poems.com.hk/en-us/customer-service/important-notes/>



Foreign Stock Transfer (Out) Charges

North America			
US Shares		Canada Shares	
Standard Handling Fee (1st Counter)	USD 53	Standard Handling Fee (1st Counter)	CAD 90.00
2nd Counter (Per Counter)	USD 40	2nd Counter (Per Counter)	CAD 75.00
Asia			
Singapore Shares		Indonesia Shares	
Standard Handling Fee (1st Counter)	SGD 80.00	Standard Handling Fee (1st Counter)	IDR 265,000.00
2nd Counter (Per Counter)	SGD 60.00	2nd Counter (Per Counter)	IDR 150,000.00
Australia Shares		Thailand Shares	
Standard Handling Fee (1st Counter)	AUD 100.00	Standard Handling Fee (1st Counter)	THB 600.00
2nd Counter (Per Counter)	AUD 84.00	2nd Counter (Per Counter)	THB 100.00
Malaysia Shares		Philippines Shares	
Standard Handling Fee (1st Counter)	MYR 100.00	Standard Handling Fee (1st Counter)	SGD 70.00
2nd Counter (Per Counter)	MYR 50.00	2nd Counter (Per Counter)	SGD 50.00
Japan Shares			
Standard Handling Fee (1st Counter)	JPY 10,000.00		
2nd Counter (Per Counter)	JPY 10,000.00		
Europe			
UK Shares		Finland Shares	
Standard Handling Fee (1st Counter)	GBP 35	Standard Handling Fee (1st Counter)	EUR 50
2nd Counter (Per Counter)	GBP 25	2nd Counter (Per Counter)	EUR 40
Germany Shares		France Shares	
Standard Handling Fee (1st Counter)	EUR 50	Standard Handling Fee (1st Counter)	EUR 50
2nd Counter (Per Counter)	EUR 40	2nd Counter (Per Counter)	EUR 40
Swiss Shares		Netherland Shares	
Standard Handling Fee (1st Counter)	CHF 50	Standard Handling Fee (1st Counter)	EUR 50
2nd Counter (Per Counter)	CHF 40	2nd Counter (Per Counter)	EUR 40
Sweden Shares		Portugal Shares	
Standard Handling Fee (1st Counter)	EUR 50	Standard Handling Fee (1st Counter)	EUR 50
2nd Counter (Per Counter)	EUR 40	2nd Counter (Per Counter)	EUR 40
Euroclear		Belgium Shares	
Standard Handling Fee (1st Counter)	EUR 50	Standard Handling Fee (1st Counter)	EUR 50
2nd Counter (Per Counter)	EUR 40	2nd Counter (Per Counter)	EUR 40

External Fees plus is subject to global / local custodian charged.

All scripless / electronic depository are not subject to charge handling fee but except the below cases:-

US Shares deposit from Registry		
Standard Handling Fee (Per Counter)	DRS	USD 100
Standard Handling Fee (Per Counter)	DWAC	USD 200
DRS/DWAC rejection to be charged USD 40.00		