Independence Standards for Independent Directors of JD.com, Inc.
(Adopted by the Board of Directors of JD.com, Inc. (the “Company”) and effective on May 10th, 2023)

In accordance with the Nasdaq corporate governance requirements, a director shall not be determined independent if he or she falls under any of the categories listed below (the references to the “company” includes any parent or subsidiary of the company):

- The director is, or at any time during the past three years was, employed by the company.
- The director accepted or has a Family Member (as defined in the Nasdaq corporate governance requirements) who accepted any compensation from the company in excess of $120,000 during any period of twelve consecutive months within the three years preceding the determination of independence, other than the following:
  (i) compensation for board or board committee service;
  (ii) compensation paid to a Family Member who is an employee (other than an executive officer) of the company; or
  (iii) benefits under a tax-qualified retirement plan, or non-discretionary compensation.
- The director is a Family Member of an individual who is, or at any time during the past three years was, employed by the company as an executive officer.
- The director is, or has a family member who is, a partner in, or a controlling shareholder or an executive officer of, any organization to which the company made, or from which the company received, payments for property or services in the current or any of the past three fiscal years that exceed 5% of the recipient’s consolidated gross revenues for that year, or $200,000, whichever is more, other than the following:
  (i) payments arising solely from investments in the company’s securities; or
  (ii) payments under non-discretionary charitable contribution matching programs.
- The director is, or has a Family Member who is, employed as an executive officer of another entity where at any time during the past three years any of the executive officers of the company serve on the compensation committee of such other entity.
- The director is, or has a Family Member who is, a current partner of the company’s outside auditor, or was a partner or employee of the company’s outside auditor who worked on the company’s audit at any time during any of the past three years.
- The director has any other conflict of interest that the board itself determines
to mean they cannot be considered independent.