United States
Securities and Exchange Commission
Washington, D.C. 20549

Schedule 13D/A
Under the Securities Exchange Act of 1934
(Amendment No. 5)*

JD.com, Inc.
(Name of Issuer)

Class A ordinary shares, par value US$0.00002 per share
(Title of Class Securities)

47215P106
(CUSIP Number)**

Tencent Holdings Limited
29/F Three Pacific Place
No. 1 Queen’s Road East, Wanchai, Hong Kong Telephone: +852 3148 5100
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

March 25, 2022
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box. ☐

*The remainder of this cover page shall be filled out for a reporting person’s initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be “filed” for the purpose of Section 18 of the Securities Exchange Act of 1934 (“Act”) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

**This CUSIP number applies to the American Depositary Shares, each representing two Class A ordinary shares, par value $0.00002 per share. No CUSIP has been assigned to the Class A ordinary shares.
1. **NAME OF REPORTING PERSON**  
HUANG RIVER INVESTMENT LIMITED

2. **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)**
   
   (a) ☐  
   (b) ☐

3. **SEC USE ONLY**

4. **SOURCE OF FUNDS**
   
   AF

5. **CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)**
   
   ☐

6. **CITIZENSHIP OR PLACE OF ORGANIZATION**
   
   BRITISH VIRGIN ISLANDS

| NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH | 
|-----------------------------|-----------------------------|
| 7. SOLE VOTING POWER | None |
| 8. SHARED VOTING POWER | 71,734,799(1) |
| 9. SOLE DISPOSITIVE POWER | None |
| 10. SHARED DISPOSITIVE POWER | 71,734,799(1) |

7. **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
   
   71,734,799(1)

8. **CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions)**
   
   ☐

9. **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
   
   2.3% of total outstanding Ordinary Shares and 2.7% of total outstanding Class A Shares (2)

10. **TYPE OF REPORTING PERSON (See Instructions)**
    
    CO

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(1) Includes 71,734,799 Class A ordinary shares, par value US$0.00002 per share (“Class A Shares”), beneficially owned by Huang River Investment Limited.

(2) Calculation is based on 3,118,832,137 outstanding Ordinary Shares, comprising (i) 2,690,646,636 issued and outstanding Class A Shares, and (ii) 428,185,501 Class B ordinary shares, par value US$0.00002 per share (“Class B Shares” and collectively with Class A Shares, the “Ordinary Shares”), issued and outstanding as of December 31, 2021, assuming conversion of all Class B Shares into Class A Shares, and excluding the 40,476,694 Class A Shares issued to the Issuer’s depositary bank for bulk issuance of American depositary shares, each representing two Class A Shares, reserved for future issuances upon the exercising or vesting of awards granted under the Issuer’s share incentive plan. Holders of Class A Shares are entitled to one vote per share, while holders of Class B Shares are entitled to twenty votes per share, when voting together as one class on all matters subject to shareholder vote. Based on the foregoing, the 71,734,799 Class A Shares beneficially owned by the Reporting Person represent approximately 2.3% of the total outstanding Ordinary Shares, approximately 2.7% of the total outstanding Class A Shares, and approximately 0.6% of the aggregate voting power of the total outstanding Ordinary Shares.
1. **NAME OF REPORTING PERSON**
   
   TENCENT HOLDINGS LIMITED

2. **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)**
   
   (a) ☐
   
   (b) ☐

3. **SEC USE ONLY**

4. **SOURCE OF FUNDS**
   
   AF

5. **CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)**

   ☐

6. **CITIZENSHIP OR PLACE OF ORGANIZATION**
   
   CAYMAN ISLANDS

<table>
<thead>
<tr>
<th>NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH</th>
<th>7. SOLE VOTING POWER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>None</td>
</tr>
</tbody>
</table>

8. **SHARED VOTING POWER**
   
   71,756,227(1)

<table>
<thead>
<tr>
<th>NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH</th>
<th>9. SOLE DISPOSITIVE POWER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>None</td>
</tr>
</tbody>
</table>

10. **SHARED DISPOSITIVE POWER**
    
    71,756,227(1)

11. **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
    
    71,756,227(1)

12. **CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions)**

   ☐

13. **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
    
    2.3% of total outstanding Ordinary Shares and 2.7% of total outstanding Class A Shares (2)

14. **TYPE OF REPORTING PERSON (See Instructions)**
    
    HC

(1) See Note (1) above.

(2) See Note (2) above. The 71,756,227 Class A Shares beneficially owned by the Reporting Person represent approximately 2.3% of the total outstanding Ordinary Shares, approximately 2.7% of the total outstanding Class A Shares, and approximately 0.6% of the aggregate voting power of the total outstanding Ordinary Shares.
This Amendment No. 5 to statement on Schedule 13D (this “Amendment No. 5”) amends and supplements the Schedule 13D filed on June 9, 2014, as amended by Amendment No. 1 filed on August 19, 2016, Amendment No. 2 filed on May 15, 2019, Amendment No. 3 filed on June 19, 2020 and Amendment No. 4 filed on January 10, 2022 (the “Statement”), and is being filed on behalf of Tencent Holdings Limited, a limited liability company organized and existing under the laws of the Cayman Islands (“Tencent”), and Huang River Investment Limited, a company incorporated in the British Virgin Islands and wholly owned by Tencent (“Huang River” and together with Tencent, the “Reporting Persons”) in respect of the Class A ordinary shares, par value US$0.00002 per share (the “Class A Shares”) of JD.com, Inc., a company with limited liability incorporated under the laws of the Cayman Islands (the “Issuer”). Unless otherwise stated herein, the Statement remains in full force and effect. All capitalized terms used in this Amendment No. 5 but not defined herein shall have the meanings ascribed to them in the Statement.

As a result of the transactions described herein, as of the date of this filing, the Reporting Persons have ceased to be beneficial owners of 5% or more of the outstanding Class A Shares. Accordingly, this Amendment No. 5 is the final amendment to the Statement and constitutes an exit filing for each of the Reporting Persons.

Item 1. Security and Issuer

The second paragraph of Item 1 of the Statement is hereby amended and restated in its entirety as follows:

The Issuer’s American depositary shares, each representing two Class A Shares, are listed on the NASDAQ Global Select Market under the symbol “JD.” The Reporting Persons beneficially own 71,756,227 Class A Shares.

Item 2. Identity and Background

Appendix A to the Statement is hereby amended and restated in its entirety by Appendix A attached hereto, which is incorporated herein by reference.

Item 3. Source and Amount of Funds or Other Consideration

No change.

Item 4. Purpose of Transaction

Item 4 of the Statement is hereby amended by adding the following paragraph:

On March 25, 2022, Tencent announced the dispatch of share certificates for the Distribution. Please refer to exhibit no. 12 filed hereto for the full text of the announcement of Tencent on Payment of Special Interim Dividend by Way of Distribution in Specie of Shares in JD.com Inc. Immediately following the completion of the Distribution, Tencent will, through itself and Huang River, beneficially own 71,756,227 Class A Shares, representing approximately 2.3% of the total issued share capital of the Issuer as at December 31, 2021.

Item 5. Interest in Securities of the Issuer

Items 5(a)–(b) of the Statement are hereby amended and restated in its entirety as follows:

(a)–(b) As of the date of this Statement, the Reporting Persons are deemed to have beneficial ownership and shared power to vote or direct the vote of 71,756,227 Class A Shares, representing approximately 2.3% of the total outstanding Ordinary Shares, approximately 2.7% of the total outstanding Class A Shares and approximately 0.6% of the aggregate voting power of the total outstanding Ordinary Shares. As of the date of this filing, each of Tencent Holdings Limited and Huang River Investment Limited has ceased to be the beneficial owner of 5% or more of the outstanding Class A Shares.

To the extent any person identified in Appendix A hereto qualifies as a qualifying shareholder of Tencent as of the Record Date for purposes of the Distribution, they are entitled to receive the corresponding number of Class A Shares upon the completion of the Distribution and may potentially enter into transactions relating to such shares.

3
Except as otherwise described herein, there has been no transaction in the Ordinary Shares by the Reporting Persons or, to the best of knowledge of the Reporting Persons, any of the persons identified in Appendix A hereto during the past 60 days.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer

Item 6 of the Statement is hereby amended by incorporating by reference the description under Item 4. The foregoing description of the Distribution does not purport to be a complete description of the terms thereof and is qualified in its entirety by reference to the full text of announcement of Tencent filed as Exhibit 12 hereto and is incorporated herein by reference.

Item 7. Material to be Filed as Exhibits

Item 7 of the Statement is hereby amended and supplemented by adding the following exhibit:

<table>
<thead>
<tr>
<th>Exhibit No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Announcement of Tencent on Payment of Special Interim Dividend by Way of Distribution in Specie of Shares in JD.com, Inc.</td>
</tr>
</tbody>
</table>
EXECUTIVE OFFICERS AND DIRECTORS OF TENCENT HOLDINGS LIMITED

The names of the directors and the names and titles of the executive officers of Tencent Holdings Limited and their principal occupations are set forth below. The business address of each of the directors or executive officers is c/o Tencent Holdings Limited, 29/F Three Pacific Place, No. 1 Queen’s Road East, Wanchai, Hong Kong. Unless otherwise indicated, each title set forth opposite an individual’s name refers to that held by such individual at Tencent Holdings Limited.

<table>
<thead>
<tr>
<th>Name</th>
<th>Present Principal Employment</th>
<th>Citizenship</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Directors:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ma Huateng</td>
<td>Chairman of the Board and Executive Director</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Lau Chi Ping Martin</td>
<td>Executive Director</td>
<td>People’s Republic of China (Hong Kong SAR)</td>
</tr>
<tr>
<td>Jacobus Petrus (Koos) Bekker</td>
<td>Non-Executive Director</td>
<td>Republic of South Africa</td>
</tr>
<tr>
<td>Charles St Leger Searle</td>
<td>Non-Executive Director</td>
<td>Republic of South Africa</td>
</tr>
<tr>
<td>Li Dong Sheng</td>
<td>Independent Non-Executive Director</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Ian Charles Stone</td>
<td>Independent Non-Executive Director</td>
<td>United Kingdom of Great Britain and Northern Ireland</td>
</tr>
<tr>
<td>Yang Siu Shun</td>
<td>Independent Non-Executive Director</td>
<td>People’s Republic of China (Hong Kong SAR)</td>
</tr>
<tr>
<td>Ke Yang</td>
<td>Independent Non-Executive Director</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td><strong>Executive officers:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ma Huateng</td>
<td>Chief Executive Officer</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Lau Chi Ping Martin</td>
<td>President</td>
<td>People’s Republic of China (Hong Kong SAR)</td>
</tr>
<tr>
<td>Xu Chenye</td>
<td>Chief Information Officer</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Ren Yuxin</td>
<td>Chief Operating Officer and President of Platform &amp; Content Group and Interactive Entertainment Group</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>James Gordon Mitchell</td>
<td>Chief Strategy Officer and Senior Executive Vice President</td>
<td>United Kingdom of Great Britain and Northern Ireland</td>
</tr>
<tr>
<td>David A M Wallerstein</td>
<td>Chief eXploration Officer and Senior Executive Vice President</td>
<td>United States of America</td>
</tr>
<tr>
<td>John Shek Hon Lo</td>
<td>Chief Financial Officer and Senior Vice President</td>
<td>People’s Republic of China (Hong Kong SAR)</td>
</tr>
</tbody>
</table>
The names of the directors of Huang River Investment Limited are set forth below. The business address of each of them is c/o Tencent Holdings Limited, 29/F Three Pacific Place, No. 1 Queen’s Road East, Wanchai, Hong Kong. Unless otherwise indicated, each title set forth opposite an individual’s name refers to that held by such individual at Huang River Investment Limited.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Citizenship</th>
</tr>
</thead>
<tbody>
<tr>
<td>Directors:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ma Huateng</td>
<td>Director</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>Charles St Leger Searle</td>
<td>Director</td>
<td>Republic of South Africa</td>
</tr>
</tbody>
</table>

Executive officers:
N/A

Appendix A-2
SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: March 30, 2022

Tencent Holdings Limited

By: /s/ Lau Chi Ping Martin
   Name: Lau Chi Ping Martin
   Title: Authorized Signatory

Huang River Investment Limited

By: /s/ Lau Chi Ping Martin
   Name: Lau Chi Ping Martin
   Name: Authorized Signatory
TENCENT HOLDINGS LIMITED
(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 700)

PAYMENT OF SPECIAL INTERIM DIVIDEND BY WAY OF DISTRIBUTION IN SPECIE OF SHARES IN JD.COM, INC.

Reference is made to the announcement of Tencent Holdings Limited (the “Company”) dated 23 December 2021 (the “Distribution Announcement”) in relation to the declaration of a special interim dividend in the form of a distribution in specie of a majority of the Class A ordinary shares of JD.com indirectly held by the Company.

Unless otherwise defined herein, capitalised terms used in this announcement shall have the same meanings as those defined in the Distribution Announcement.

DISPATCH OF SHARE CERTIFICATES AND CCASS SETTLEMENT

The Board is pleased to announce that share certificates of the relevant JD.com Shares in respect of the distributions to the Qualifying Shareholders were dispatched to the Qualifying Shareholders at their respective addresses shown on the register of members of the Company by post or delivery service at their risk on Friday, 25 March 2022 (Hong Kong time) (the “Share Certificate Dispatch Date”). While the share certificates have been dispatched on the Share Certificate Dispatch Date, there may potentially be a delay in the actual receipt of the share certificates due to possible disruption of postal or delivery service as a result of the latest pandemic situation.
Investors holding Shares through CCASS Participants are expected to receive the JD.com Shares through their respective stockbrokers or custodians or through their CCASS Investor Participant stock accounts following the dispatch of the share certificates of the JD.com Shares and subject to compliance with the applicable Regulation S requirements. Such investors should seek the advice of their respective stockbrokers or other professional advisers in case of doubt.

By accepting any JD.com Shares as a Qualifying Shareholder in the Distribution in Specie, you will be deemed to have acknowledged, represented to and agreed with the Company and JD.com the matters as set out under the section headed “Restrictions on sales of the JD.com Shares in the US for 40 days after the Distribution in Specie” in the Distribution Announcement.

CASH-IN-LIEU PAYMENTS AND DISPATCH OF CHEQUES

The Company has determined that the cash-in-lieu payments in respect of all fractional entitlements and in respect of all distributions to Non-Qualifying Shareholders will be funded by disposing of the corresponding JD.com Shares by the Company or its agent in the market as soon as practicable on or after the Share Certificate Dispatch Date. For such purpose, a total of 436 JD.com Shares shall be disposed of in the market. Such disposal has been completed on 25 March 2022. Proceeds of the disposal, after deduction of expenses and duties where applicable, will be distributed in Hong Kong dollars to the relevant Shareholders on a pro rata basis according to their respective entitlements, except that net proceeds of less than HK$100 will not be distributed and will be retained for the benefit of the Company.

Dispatch of cheques

Cheques representing the cash-in-lieu payments are expected to be sent to the relevant Shareholders at their respective addresses shown on the register of members of the Company by post or delivery service at their risk within fourteen (14) days after the Share Certificate Dispatch Date. There may potentially be a delay in the actual receipt of the cheques due to possible disruption of postal or delivery service as a result of the latest pandemic situation. In the absence of bad faith or wilful default, none of the Company nor any broker, agent or intermediary involved in the disposal of the JD.com Shares or posting of the cheques shall have any liability for any loss whatsoever arising from these arrangements.
SHAREHOLDING PERCENTAGE IN JD.COM AFTER COMPLETION OF THE DISTRIBUTION IN SPECIE

Immediately following the completion of the Distribution in Specie, the Group’s shareholding percentage in JD.com will be reduced to approximately 2.3% (based on the total number of issued shares of JD.com as at 31 December 2021).

ODD LOT MATCHING SERVICE

The Company has, at its own costs, appointed BOCI Securities Limited to provide matching service for sale and purchase of odd lots of the JD.com Shares, on a best effort basis, to those Qualifying Shareholders entitled to the Distribution in Specie (if they are not Stock Connect Investors) who wish to acquire odd lots of the JD.com Shares to make up a full board lot, or to dispose of their odd lots of the JD.com Shares. Qualifying Shareholders who wish to utilise the service should contact BOCI Securities Limited at (852) 2718 9663, or at 18/F Grand Millennium Plaza, 181 Queen’s Road Central, Hong Kong during the period from 9:00 a.m. on Friday, 25 March 2022 to 4:00 p.m. on Monday, 25 April 2022, both days inclusive. Holders of odd lots of the JD.com Shares should note that successful matching of such sale and purchase is not guaranteed.

OVERVIEW OF CERTAIN US FEDERAL INCOME TAX CONSIDERATIONS

The following discussion is a summary of certain US federal income tax considerations generally applicable to US Holders (as defined below) who will receive cash in lieu of the JD.com Shares (the “Cash Distribution”) as described in the Distribution Announcement. This summary does not address the tax consequences that may be relevant to holders in special tax situations including, without limitation, dealers in securities, traders, banks or other financial institutions, holders which are entities or arrangements treated as partnerships for US federal income tax purposes or investors therein or holders that actually or constructively through attribution own 10% or more of the total voting power or value of the Company’s outstanding equity.

This summary is based upon the US Internal Revenue Code of 1986, as amended (the “Code”), applicable US Treasury Regulations, administrative pronouncements and judicial decisions, in each case as in effect on the date of this announcement, all of which are subject to change (possibly with retroactive effect). No ruling will be requested from the Internal Revenue Service (the “IRS”) regarding the tax consequences described herein, and there can be no assurance that the IRS will agree with the discussion set out below. This summary does not address any US federal tax consequences other than US federal income tax consequences (such as the estate and gift tax or the Medicare tax on net investment income) and does not address US state or local or non-US tax consequences. It also does not address consequence relating to holders other than US Holders.

-3-
As used herein, the term “US Holder” means, for the purposes of the Distribution (as defined below), a beneficial owner of the Shares that is, for US federal income tax purposes, (i) an individual who is a citizen or resident of the US, (ii) a corporation or other entity taxable as a corporation created or organised under the laws of the US or any state thereof or therein or the District of Columbia, (iii) an estate the income of which is subject to US federal income taxation regardless of its source, or (iv) a trust (a) that is subject to the supervision of a court within the US and the control of one or more United States persons as described in the Code section 7701(a)(30), or (b) that has a valid election in effect under applicable US Treasury Regulations to be treated as a “United States person”.

The discussion assumes that the Company is not, and has not been, a passive foreign investment company (“PFIC”) for US federal income tax purposes. A non-US company would be a PFIC for any taxable year if, after the application of certain look-through rules, either: (i) 75% or more of a company’s gross income for such year is “passive income” (as defined in the relevant provisions of the Code), or (ii) 50% or more of the value of a company’s assets (generally determined on the basis of a quarterly average) during such year is attributable to assets that produce or are held for the production of passive income.

THE SUMMARY OF US FEDERAL INCOME TAX CONSEQUENCES SET OUT BELOW IS FOR GENERAL INFORMATION ONLY. ALL HOLDERS SHOULD CONSULT THEIR TAX ADVISORS AS TO THE PARTICULAR TAX CONSEQUENCES TO THEM OF THE DISTRIBUTION (AS DEFINED BELOW), INCLUDING THE APPLICABILITY AND EFFECT OF STATE, LOCAL AND NON-US TAX LAWS AND POSSIBLE CHANGES IN TAX LAW.

Cash to be received by a US Holder in lieu of the JD.com Shares on the date of the Cash Distribution with respect to the Shares, before reduction for foreign withholding taxes withheld therefrom (if any), generally will be included in the US Holder’s gross income as ordinary income from foreign sources, to the extent paid out of the Company’s current or accumulated earnings and profits (as determined for US federal income tax purposes). Any excess of such cash over the allocable earnings and profits will generally be treated as a non-taxable return of capital to the extent of the US Holder’s adjusted tax basis in the Shares and thereafter as capital gains. However, it is not expected that the Company will calculate its earnings and profits under US federal income tax principles. Therefore, US Holders should expect that the cash received upon the Cash Distribution will generally be treated as a dividend even if it would otherwise be treated as a non-taxable return of capital or as capital gain under the rules described above.
Foreign withholding tax (if any) paid in respect of the Cash Distribution at the rate applicable to a US Holder (taking into account any applicable income tax treaty) will, subject to limitations and conditions, be treated as foreign income tax eligible for credit against such holder’s US federal income tax liability or, at such holder’s election, eligible for deduction in computing such holder’s US federal taxable income. The dividend income arising from the Cash Distribution generally will constitute foreign source income and passive category income for purposes of the foreign tax credit. The rules governing the treatment of foreign taxes imposed on a US Holder and foreign tax credits are complex, and US Holders should consult their tax advisors about the impact of these rules in their particular situations.

Dividends paid by a “qualified foreign corporation” may be “qualified dividend income”, which is taxed at the lower capital gains rate for certain non-corporate US Holders (including individuals), if certain conditions are met. A foreign corporation is generally considered a qualified foreign corporation if the shares on which the dividends are paid are readily tradable on an established securities market in the US or if the foreign corporation is eligible for benefits of a US income tax treaty meeting certain conditions. It is unclear if the Company would be considered a qualified foreign corporation for this purpose. Such dividend income may not qualify for dividends-received deduction for corporate US Holders.

Should any US Holder receives the JD.com Shares in connection with any actions contemplated in the Distribution Announcement (“Share Distribution”, together with the Cash Distribution, the “Distribution”), such Share Distribution is generally expected to be treated as a taxable distribution for US federal income tax purposes. Assuming such treatment is respected, the fair market value of the JD.com Shares received by a US Holder on the Share Certificate Dispatch Date, before reduction for foreign withholding taxes withheld therefrom (if any), generally will be included in the gross income of the US Holder under the same rules applicable to, and the resulting dividend income would be subject to the same treatment as, the Cash Distribution discussed above. US Holders’ initial tax basis in the JD.com Shares received or deemed to have been received upon the Share Distribution generally will equal the fair market value of the JD.com Shares on the Share Certificate Dispatch Date.

If JD.com is a PFIC, any US Holders holding the JD.com Shares will be subject to adverse US federal income tax consequences.

The Distribution may be subject to information reporting to the IRS and potentially backup withholding. Backup withholding will not apply, however, to a US Holder who furnishes a correct taxpayer identification number, makes other required certification and otherwise complies with the applicable requirements of the backup withholding rules. Backup withholding is not an additional tax. Rather, any amount withheld under the backup withholding rules will be creditable or refundable against the US Holder’s US federal income tax liability, provided that the required information is timely furnished to the IRS.
This announcement is not, and does not form part of, an offer to sell or solicitation of an offer to purchase or subscribe for any securities of JD.com in Hong Kong, the US or any other jurisdictions, and this announcement or any part hereof, shall not form the basis of, or be relied on in connection with, any investment decision relating to any securities of JD.com.

By Order of the Board
Ma Huateng
Chairman

25 March 2022

As at the date of this announcement, the directors of the Company are:

Executive Directors:
Ma Huateng and Lau Chi Ping Martin;

Non-Executive Directors:
Jacobus Petrus (Koos) Bekker and Charles St Leger Scarle; and

Independent Non-Executive Directors:
Li Dong Sheng, Ian Charles Stone, Yang Siu Shun and Ke Yang.