NOT FOR DISTRIBUTION OR PUBLICATION, DIRECTLY OR INDIRECTLY IN OR INTO THE UNITED STATES (OTHER THAN TO "QUALIFIED INSTITUTIONAL BUYERS" AS DEFINED IN RULE 144A UNDER THE U.S. SECURITIES ACT OF 1933, AS AMENDED), HONG KONG, THE UNITED KINGDOM (OTHER THAN TO ELIGIBLE UK INVESTORS), JAPAN, MALAYSIA OR AUSTRALIA (OTHER THAN PERSONS TO WHOM A DISCLOSURE DOCUMENT OR PRODUCT DISCLOSURE STATEMENT IS NOT REQUIRED TO BE GIVEN UNDER CHAPTER 6D OR PART 7.9 OF CHAPTER 7 OF THE CORPORATIONS ACT 2001 (CTH))

Keppel DC REIT

(Constituted in Republic of Singapore pursuant to
a trust deed dated 17 March 2011 (as amended))

ANNOUNCEMENT

NOTICE OF ADVANCED DISTRIBUTION RECORD DATE AND DISTRIBUTION PAYMENT DATE

Capitalised terms used herein, unless otherwise defined, shall have the meanings ascribed to them in the announcement of Keppel DC REIT dated 1 September 2026 titled "Launch of Private Placement to Raise Gross Proceeds of no less than approximately S$600.0 million".

NOTICE IS HEREBY GIVEN that pursuant to the Private Placement, the Transfer Books and Register of Unitholders of Keppel DC REIT will be closed on **Wednesday, 9 September 2026 at 5.00 p.m.** (the "**Record Date**") for the purpose of determining the entitlements of existing Unitholders to an advanced distribution of the distributable income for the period from 1 July 2026 to 9 September 2026, being the day immediately prior to the date on which the New Units will be issued (the "**Advanced Distribution**").

The New Units are expected to be listed on the SGX-ST on 10 September 2026.

The next distribution following the Advanced Distribution will comprise Keppel DC REIT's distributable income for the period from the day the New Units are issued to 31 December 2026. Semi-annual distributions will resume thereafter, unless otherwise announced.

THE ADVANCED DISTRIBUTION

The current expectation of Keppel DC REIT Management Pte. Ltd., as the manager of Keppel DC REIT (the "**Manager**"), is that the quantum of distribution per Unit in issue on the day immediately prior to the date on which the New Units are issued (the "**Existing Units**") under the Advanced Distribution is estimated to be approximately 2.261 Singapore cents (based on the mid-point of the estimated Advanced Distribution of between 2.241 Singapore cents and 2.281 Singapore cents (the "**Advanced Distribution Range**")[1], which comprises:

(i) a taxable income component of 2.046 to 2.076 Singapore cents per Unit; and

(ii) a tax-exempt income component of 0.195 to 0.205 Singapore cents per Unit.

1 The Advanced Distribution Range comprises the estimated distribution range for the period from 1 July 2026 to 9 September 2026 (being the date immediately prior to the date on which the New Units are issued), based on the Manager's *pro rated* estimate of Keppel DC REIT's revenue and expenses for the period from 1 July 2026 to 9 September 2026. This range is only an estimate based on information currently available to the Manager, and the actual Advanced Distribution may differ.

Unitholders of Keppel DC REIT ("**Unitholders**") who are registered in the Register of Unitholders as at the Record Date and Unitholders registered in the Depository Register[2] whose securities accounts with The Central Depository (Pte) Limited (the "**CDP**") are credited with Units as at the Record Date will be entitled to the Advanced Distribution to be paid on or around 23 November 2026.

The Advanced Distribution will only be distributed in respect of Existing Units held as at the Record Date. The Advanced Distribution is intended to ensure that the distributable income accrued by Keppel DC REIT up to the day immediately prior to the date of issue of the New Units (which at this point, will be entirely attributable to the Existing Units) is only distributed in respect of the Existing Units, and is being proposed as a means to ensure fairness to holders of the Existing Units. A further announcement on the actual quantum of the Advanced Distribution will be made by the Manager in due course.

STATUS OF THE NEW UNITS

The New Units will, upon issue and allotment, rank *pari passu* in all respects with the Existing Units, including the right to Keppel DC REIT's distributable income from the day of issuance of the New Units as well as all distributions thereafter, but excluding the Advanced Distribution.

For the avoidance of doubt, the holders of the New Units will not be entitled to the Advanced Distribution.

DECLARATION FOR SINGAPORE TAX PURPOSES

The Advanced Distribution will comprise two types of distribution – distribution of taxable income ("**Taxable Income Distribution**") and distribution of tax-exempt income ("**Tax-Exempt Income Distribution**").

The Tax-Exempt Income Distribution is exempt from tax in the hands of all Unitholders. No tax will be deducted at source from such distribution.

Tax will be deducted at source from the Taxable Income Distribution in certain circumstances. The following paragraphs in this section describe the circumstances in which tax will or will not be deducted from such distribution, which is referred therein as a "distribution".

Perpetual (Asia) Limited, in its capacity as trustee of Keppel DC REIT (the "**Trustee**"), and the Manager will not deduct tax from distributions made to Qualifying Unitholders. A Qualifying Unitholder refers to:

(a) an individual;

(b) a company incorporated and tax resident in Singapore;

(c) a Singapore branch of a company incorporated outside Singapore;

(d) a body of persons (excluding company or partnership) incorporated or registered in Singapore, including a charity registered under the Charities Act 1994 of Singapore, or established by any written law, a town council, a statutory board, a co-operative society registered under the Co-operative Societies Act 1979 of Singapore, a platform work association registered under Part 3 of the Platform Workers Act 2024 of Singapore or a trade union registered under the Trade Unions Act 1940 of Singapore;

(e) an international organisation that is exempt from tax on such distributions by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948 of Singapore;

2 "**Depository Register**" shall have the meaning ascribed to it in the Securities and Futures Act 2001.

or

(f) a real estate investment trust exchange-traded fund ("**REIT ETF**") which has been accorded the tax transparency treatment.

Qualifying Unitholders (Individuals)

Unitholders who are individuals and who hold Units in their sole names or jointly with other individuals are not required to complete any forms and will receive a gross distribution. The distribution received by individuals (whether Singapore tax resident or not) is tax-exempt if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession. The gross distribution derived by individuals through a partnership in Singapore or from the carrying on of a trade, business or profession is not exempt from tax and such individuals must declare the gross distribution received as income in their Singapore tax returns.

Qualifying Unitholders (REIT ETFs)

Unitholders who are REIT ETFs which have been accorded the tax transparency treatment will receive a gross distribution. Such Unitholders must complete a prescribed form (Section C) to declare that they have been accorded the tax transparency treatment - the "Declaration for Singapore Tax Purposes Form" ("**Form A**"). REIT ETFs will receive Form A from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. If a REIT ETF fails to return Form A or fails to properly complete Form A, the Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such REIT ETF.

Qualifying Unitholders (other than individuals and REIT ETFs)

Qualifying Unitholders (other than individuals and REIT ETFs) will receive a gross distribution, but will have to pay Singapore income tax later at their own applicable tax rates unless they are exempt from tax because of their own circumstances. Such Unitholders must complete Form A (which is the "Declaration for Singapore Tax Purposes Form") (Section A, B or C, whichever is applicable) to declare their Singapore tax residence status. They will receive Form A from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. If a Qualifying Unitholder (other than individuals and REIT ETFs) fails to return Form A or fails to properly complete Form A, the Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Qualifying Unitholder (other than individuals and REIT ETFs).

CPF/SRS Funds

Unitholders who have purchased their Units using moneys from their Central Provident Fund ("**CPF**") accounts or Supplementary Retirement Scheme ("**SRS**") accounts will receive a gross distribution which is tax-exempt. There is no need for such Unitholders to complete any forms.

Foreign (Non-Individual) Unitholders

For foreign (non-individual) Unitholders who meet certain conditions, they will receive their distribution net of 10% tax. A foreign non-individual investor is one who is not a resident of Singapore for Singapore income tax purposes and: (a) who does not have a permanent establishment in Singapore; or (b) who carries on any operation in Singapore through a permanent establishment in Singapore, where the funds used to acquire the Units are not obtained from that operation. Such Unitholders must complete Form A (Section D) to declare their status in relation to these conditions. They will receive Form A from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete (Section D) and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. The

Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Unitholder if Form A is not returned within the stipulated time limit or is not properly completed.

Foreign Funds

Foreign funds will receive their distribution net of 10% tax. A foreign fund is one that qualifies for tax exemption under section 13D, 13OA (with effect from 1 January 2025), 13U or 13V of the Income Tax Act 1947 of Singapore that is not a resident of Singapore for income tax purposes and: (a) who does not have a permanent establishment in Singapore (other than the fund manager in Singapore); or (b) who carries on any operation in Singapore through a permanent establishment in Singapore (other than the fund manager in Singapore), where the funds used to acquire the Units are not obtained from that operation. Such Unitholders must complete Form A (Section E) to declare their status in relation to these conditions. They will receive Form A from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete (Section E) and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. The Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Unitholder if Form A is not returned within the stipulated time limit or is not properly completed.

Nominee Unitholders

Nominees who hold their Units for the benefit of Qualifying Unitholders will receive a gross distribution. Nominees who hold their Units for the benefit of foreign (non-individual) investors or foreign funds will receive a distribution net of 10% tax. This is provided that the nominees furnish certain particulars of the beneficiaries to the Trustee and the Manager. These particulars are to be provided together with a declaration by the nominees on the status of the beneficiaries.

Nominees will receive the Declarations by Depository Agents for Singapore Tax Purposes Form ("**Form B**") from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form B to Boardroom Corporate & Advisory Services Pte. Ltd.. The Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Unitholder if the applicable form is not returned within the stipulated time limit or is not properly completed.

Joint Unitholders and All Other Unitholders

All other Unitholders, including Unitholders who hold their Units jointly (other than those held jointly by individuals) will receive their distribution net of 17% tax. There is no need for such Unitholders to complete any forms.

IMPORTANT REMINDER

Last Date and Time for Return of the Forms

Boardroom Corporate & Advisory Services Pte. Ltd. will despatch the relevant forms to the relevant Unitholders on or around **Tuesday, 15 September 2026**. Such relevant Unitholders must complete and return the applicable form(s) to Boardroom Corporate & Advisory Services Pte. Ltd.'s office at 1 Harbourfront Avenue, #14-07 Keppel Bay Tower, Singapore 098632 by **Friday, 25 September 2026 at 5.00 p.m.** in order to receive a gross distribution or distribution net of 10% tax, as the case may be.

DECLARATION IN INCOME TAX RETURN

The Advanced Distribution is considered as income for the year 2026. Beneficial owners of the Advanced Distribution, other than those who are exempt from tax on the Advanced Distribution or who are entitled to the reduced tax rate of 10%, are required to declare the gross amount of the taxable income component of the Advanced Distribution as taxable income in their Singapore income tax return for the year of assessment 2027.

IMPORTANT INDICATIVE DATES AND TIMES

Unitholders should note the following important indicative dates and events:

Date / Deadline	Event
Monday, 7 September 2026 at 5.00 p.m.	Last date and time that the Units are quoted on a "cum-distribution" basis in relation to the Advanced Distribution
Wednesday, 9 September 2026 at 5.00 p.m.	Record Date for the Advanced Distribution
Friday, 25 September 2026 at 5.00 p.m.	Completed Tax Declaration Forms (if applicable) must be received by the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd.
On or around Monday, 23 November 2026	Payment of Advanced Distribution

The above timetable may be subject to change. In the event that the above timetable is modified, the Manager will make a separate SGXNET announcement.

By Order of the Board

Keppel DC REIT Management Pte. Ltd.
(UEN: 199508930C)
as manager of Keppel DC REIT

Darren Tan
Company Secretary
1 September 2026

IMPORTANT NOTICE

This announcement is for information purposes only and does not constitute or form part of an offer, invitation or solicitation of any securities of Keppel DC REIT in Singapore or any other jurisdiction nor should it or any part of it form the basis of, or be relied upon in connection with, any contract or commitment whatsoever.

This announcement may contain forward-looking statements that involve risks and uncertainties. Actual future performance, outcomes and results may differ materially from those expressed in forward-looking statements as a result of a number of risks, uncertainties and assumptions. Representative examples of these factors include (without limitation) general industry and economic conditions, interest rate trends, cost of capital and capital availability, competition from other companies and venues for the sale or distribution of goods and services, shifts in customer demands, customers and partners, changes in operating expenses (including employee wages, benefits and training costs), governmental and public policy changes and the continued availability of financing in the amounts and the terms necessary to support future business. Investors are cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager's view of future events. The past performance of Keppel DC REIT and the Manager are not necessarily indicative of the future performance of any of them.

The value of the New Units and the income derived from them may fall as well as rise. New Units are not obligations of, deposits in, or guaranteed by, the Manager, Perpetual (Asia) Limited, in its capacity as trustee of Keppel DC REIT, or any of their respective affiliates.

An investment in the New Units is subject to investment risks, including the possible loss of the principal amount invested. Unitholders have no right to request that the Manager redeem or purchase their New Units while the New Units are listed. It is intended that Unitholders may only deal in their New Units through trading on the SGX-ST. The listing of the New Units on the SGX-ST does not guarantee a liquid market for the New Units.

The New Units have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "**Securities Act**") or the securities laws of any state or other jurisdiction of the United States, or under the securities laws of any other jurisdiction, and may not be offered, sold, resold, granted, delivered, allotted, taken up or transferred, directly or indirectly, in the United States except pursuant to an exemption from the registration requirements of the Securities Act and in compliance with applicable state laws of the United States. Accordingly, the New Units will be offered or sold (i) in "offshore transactions", as defined in, and in reliance on Regulation S under the Securities Act; and (ii) in the United States only to "qualified institutional buyers" (as defined in Rule 144A under the Securities Act) in transactions exempt from the registration requirements of the Securities Act. There will be no public offering of New Units in the United States.

The New Units have not been reviewed or approved by any regulatory authority, including the Securities and Futures Commission in Hong Kong and, accordingly, no person shall (i) offer or sell in Hong Kong, by means of any document, any New Units other than to "professional investors" as defined in the Securities and Futures Ordinance (Cap. 571, Laws of Hong Kong) (the "**SFO**") and any rules made under the SFO; or (ii) issue or have in its possession for the purposes of issue, whether in Hong Kong or elsewhere, any advertisement, invitation or document relating to the New Units which is directed at, or the contents of which are likely to be accessed or read by, the public of Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to the New Units which are or are intended to be disposed of only to persons outside Hong Kong or only to "professional investors" as defined in the SFO and any rules made under the SFO.

No prospectus or other offering material or document in connection with the offer and sale of the New Units has been or will be registered, lodged, approved or recognised by the Securities Commission

Malaysia under the Capital Markets and Services Act 2007 of Malaysia or any other applicable Malaysian laws, regulations or guidelines. Accordingly, no person may offer or sell, or make the subject of an invitation for subscription or purchase, the New Units in Malaysia to persons in Malaysia.

The New Units will only be made available in Australia to persons to whom an offer of securities or financial products can be made without a disclosure document or product disclosure statement, such as a professional investor, sophisticated investor or wholesale client for the purposes of Chapter 6D or Part 7.9 of Chapter 7 of the *Corporations Act 2001* (Cth)).

The New Units will not be distributed to retail investors in the United Kingdom. For these purposes, a retail investor means a person meeting the criteria in rule 1A.1.5 of the FCA's Product Disclosure Sourcebook ("**DISC**"). Consequently, the Units are not "consumer composite investments" as defined in DISC, and none of the obligations set out in DISC in relation to consumer composite investments (including the requirement to prepare a product summary and/or core information disclosures) will apply to the New Units. This announcement has not been reviewed by the Monetary Authority of Singapore.

Notification under Section 309B of the Securities and Futures Act 2001: The New Units are prescribed capital markets products (as defined in the Securities and Futures (Capital Markets Products) Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).