SGX-ST ANNOUNCEMENT
For immediate release

FRASERS LOGISTICS & COMMERCIAL TRUST

(a real estate investment trust constituted on 30 November 2015 under the laws of the Republic of Singapore)

NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN that the Transfer Books and Register of Unitholders of Frasers Logistics & Commercial Trust ("**FLCT**") will be closed at **5.00 p.m.** on **Thursday, 19 November 2026** ("**Record Date**") for the purpose of determining the entitlements of unitholders of FLCT ("**Unitholders**") to the Distribution (as defined herein). FLCT has declared a distribution of 2.95 Singapore cents per unit in FLCT ("**Unit**"), for the period from 1 April 2026 to 30 September 2026 (the **"Distribution**"), comprising a tax-exempt income distribution component of 0.99 Singapore cents (the "**Tax-Exempt Income Distribution Component**"), a capital distribution component of 1.72 Singapore cents (the "**Capital Distribution Component**"), a capital gains distribution component of 0.07 Singapore cents (the **"Capital Gains Distribution Component"**) and a taxable income distribution component of 0.17 Singapore cents (the "**Taxable Income Distribution Component**").

Unitholders whose securities accounts with The Central Depository (Pte) Limited ("**CDP**") are credited with Units on the Record Date will be entitled to the Distribution which will be paid on **Wednesday, 23 December 2026**.

DECLARATION FOR SINGAPORE TAX PURPOSES

1. The Tax-exempt Income Distribution Component is exempt from Singapore income tax in the hands of all Unitholders entitled to the Distribution ("**Eligible Unitholders**") regardless of their nationality, corporate identity or tax residence status. No tax will be deducted from such component.
2. The Capital Distribution Component represents a return of capital to Eligible Unitholders for Singapore income tax purposes. The amount of the Capital Distribution Component will be applied to reduce the cost base of Unitholders' Units for Singapore income tax purposes. For Eligible Unitholders who are liable for Singapore income tax on profits from the sale of their Units, the reduced cost base of their Units will be used to calculate any taxable trading gains arising from the disposal of the Units.
3. The Capital Gains Distribution Component is not taxable in the hands of all Unitholders. No tax will be deducted from such component.
4. Tax will be deducted at source from the Taxable Income Distribution Component in certain circumstances. The following section describes the circumstances in which tax will or will not be deducted from such Taxable Income Distribution Component.

Individuals

Unitholders who are individuals not acting in the capacity of a trustee and who hold Units in their sole names or jointly with other individuals are not required to submit any forms and will receive the Taxable Income Distribution Component at gross, i.e. no tax will be deducted at source. The Taxable Income Distribution Component received by individuals (whether Singapore tax resident or not) is exempt from tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession.

The aforesaid tax exemption does not apply to the Taxable Income Distribution Component received by individuals through a partnership in Singapore or from the carrying on of a trade, business or profession. Such Unitholders must declare the Taxable Income Distribution Component received as income in their tax returns, notwithstanding that they may receive the amount at gross.

Qualifying Unitholders

Qualifying Unitholders (which term, for the avoidance of doubt, does not include individuals) not acting in the capacity of a trustee should receive the Taxable Income Distribution Component at gross, but may have to pay income tax later at their own applicable tax rates. To receive the Taxable Income Distribution Component at gross, such Unitholders (who hold Units in their own names) must complete a prescribed tax declaration form to declare their Singapore tax status - the "Declaration for Singapore Tax Purposes Form" ("**Form A**"). They will receive Form A from the unit registrar of FLCT, 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 fails to return Form A within the stipulated time limit or fails to properly complete Form A, Perpetual (Asia) Limited, in its capacity as trustee of FLCT (the "**Trustee**") and Frasers Logistics & Commercial Asset Management Pte. Ltd., as manager of FLCT (the "**Manager**") will be obliged to deduct tax at the rate of 17.0% from the Taxable Income Distribution Component to such Qualifying Unitholder.

Qualifying Unitholders include Singapore incorporated and tax-resident companies and exclude a person acting in the capacity of a trustee. The complete list of Qualifying Unitholders will be shown on Form A.

CPFIS/SRS Funds

Unitholders who hold Units under the Central Provident Fund Investment Scheme ("**CPFIS**") or Supplementary Retirement Scheme ("**SRS**") will receive the Taxable Income Distribution Component paid at gross to their respective CPFIS or SRS accounts, which is tax-exempt. There is no need for such Unitholders to return any forms.

Foreign (Non-Individual) Unitholders and Non-resident Funds

Foreign (non-individual) Unitholders and non-resident funds that meet certain conditions will receive their Taxable Income Distribution Component net of 10.0% tax. Such Unitholders (that hold Units in their own names) must complete Form A to declare their status in relation to these conditions. They will receive Form A from Boardroom Corporate & Advisory Services Pte. Ltd. and will have to complete 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 17.0% from the

Taxable Income Distribution Component if Form A is not returned within the stipulated time limit or is not properly completed.

Nominee Unitholders

Provided that the nominee Unitholders furnish certain particulars of their beneficiaries to the Trustee and the Manager, the following treatment will apply:

- nominees who hold their Units for the benefit of individuals and Qualifying Unitholders will receive the Taxable Income Distribution Component in relation to such Units at gross; and
- nominees who hold their Units for the benefit of qualifying foreign (non-individual) investors and qualifying non-resident funds will receive the Taxable Income Distribution Component in relation to such Units net of 10.0% tax.

These particulars are to be provided together with a declaration by the nominees of the status of the beneficiaries.

Nominees will receive the "Declarations by Depository Agents for Singapore Tax Purposes Form" ("**Form B**") from 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 17.0% from the Taxable Income Distribution Component if Form B is not returned within the stipulated time limit or is not properly completed.

Joint Unitholders and All Other Unitholders

Unitholders who hold their Units jointly (other than those held jointly by individuals) as well as Unitholders who do not fall within the categories described above will receive their Taxable Income Distribution Component net of 17.0% tax. These Unitholders do not need to return any forms.

DECLARATION IN INCOME TAX RETURN

The Taxable Income Distribution Component is considered as income for the year 2026. Beneficial owners of the Taxable Income Distribution Component, other than those who are exempt from tax on the Taxable Income Distribution Component or who are entitled to the reduced rate of 10.0%, are required to declare the Taxable Income Distribution Component as taxable income in their income tax return for the year of assessment 2027.

IMPORTANT REMINDER

Last Dates and Time for Return of Form A and Form B

Boardroom Corporate & Advisory Services Pte. Ltd. will despatch Form A and Form B (as applicable) on or around 24 November 2026. Unitholders and depository agents must complete and return Form A and Form B (and the annexes) (as applicable) to the office of Boardroom Corporate & Advisory Services Pte. Ltd. by **5.00 p.m.** on **4 December 2026**, in order to receive the Taxable Income Distribution Component either at gross or net (after deduction of tax at 10.0%) as the case may be. The office of Boardroom Corporate & Advisory Services Pte. Ltd. is

located at 1 Harbourfront Avenue, Keppel Bay Tower #14-07, Singapore 098632 (Telephone number: +65 6536 5355).

IMPORTANT DATES AND TIMES

Date / Deadline	Event
Wednesday, 18 November 2026 at 9.00 a.m.	Ex-Distribution Date[1]
Thursday, 19 November 2026 at 5.00 p.m.	Record Date – Closing of the Transfer Books and Register of Unitholders
Friday, 4 December 2026 at 5.00 p.m.	Unitholders and/or depository agents must have completed and returned Form A or Form B (as applicable) to Boardroom Corporate & Advisory Services Pte. Ltd.
Wednesday, 23 December 2026	Payment of 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

Frasers Logistics & Commercial Asset Management Pte. Ltd.
as manager of Frasers Logistics & Commercial Trust
(Company Registration No. 201528178Z)

Catherine Yeo
Company Secretary
6 November 2026

For further information, kindly contact:
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[1] This refers to a date on which Units are traded on an "ex-distribution" basis following the announcement of the Distribution

IMPORTANT NOTICE

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, capital availability, competition from similar developments, shifts in expected levels of property rental income, changes in operating expenses (including employee wages, benefits and training costs), property expenses, governmental and public policy changes and the continued availability of financing in the amounts and on 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 current view on future events.

The value of the Units and the income derived from them, if any, may fall or rise. The Units are not obligations of, deposits in, or guaranteed by, the Manager or Perpetual (Asia) Limited, as trustee of FLCT. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

This announcement is for information purposes only and does not constitute an offer for sale or an invitation or offer to acquire, purchase or subscribe for Units in the United States. This announcement is not for publication or distribution, directly or indirectly, in or into the United States (including its territories and possessions, any state of the United States and the District of Columbia), Canada or Japan. The Units referred to herein have not been, and will not be, registered under the Securities Act, or the securities laws of any state of the United States or other jurisdiction, and the Units may not be offered or sold in the United States, absent registration or an exemption from, the registration requirements under the Securities Act and applicable state or local securities laws. No public offering of securities is being made in the United States.

Investors should note that they have no right to request the Manager to redeem their Units while the Units are listed. It is intended that unitholders of FLCT may only deal in their Units through trading on the SGX-ST. Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units. This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for the Units. The past performance of FLCT and the Manager is not necessarily indicative of the future performance of FLCT and the Manager.