10 Collyer Quay, #42-06
Ocean Financial Centre
Singapore 049315

Re: Digital Core REIT
SGX Symbol: DCRU
ISIN # SGXC50067435
Posting date[1]: 1 January 2023
Publicly Traded Partnership ("PTP") Transfer Qualified Notice
Withholding Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)

Date: 3 January 2023

This notice serves as a Qualified Notice under Treas. Reg. § 1.1446(f)-4(b)(3) with respect to transfers of interests in Digital Core REIT.

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in Digital Core REIT. The exception applies because Digital Core REIT satisfied the following requirement(s) on the "PTP designated date"[2]:

- Per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A)(2), Digital Core REIT was **not** engaged in a trade or business within the United States at any time during its taxable year through the "PTP designated date."

By Order of the Board
Digital Core REIT Management Pte. Ltd.
(Company Registration Number: 202123160H)
as Manager of Digital Core REIT

John J. Stewart
Chief Executive Officer
3 January 2023

BofA Securities (Merrill Lynch (Singapore) Pte. Ltd.), Citigroup Global Markets Singapore Pte. Ltd. and DBS Bank Ltd. were the joint issue managers, global coordinators, bookrunners and underwriters for the initial public offering of units in Digital Core REIT.

[1] Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in Digital Core REIT that occur during the 92-day period effective as of the "Posting Date" of this Qualified Notice. This Qualified Notice should not be relied upon after this 92-day period. Digital Core REIT may issue a new Qualified Notice during this 92-day period, in which case, the most recently posted Qualified Notice will apply (subject to certain optional 10-day timing rules).

[2] For purposes of this Qualified Notice, the "PTP Designated Date" (per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(B)) is the "Posting Date" (above).

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Important Notice

This announcement is for information purposes only and does not constitute or form part of an offer, invitation, or solicitation of any offer to purchase or subscribe for any securities of Digital Core 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. The value of units in Digital Core REIT ("**Units**") and the income derived from them may fall as well as rise. The Units are not obligations of, deposits in, or guaranteed by Digital Core REIT Management Pte. Ltd. (as manager of Digital Core REIT (the "**Manager**")), Perpetual (Asia) Limited (as trustee of Digital Core REIT) or any of their respective affiliates. The past performance of Digital Core REIT is not necessarily indicative of its future results.

Holders of Units ("**Unitholders**") have no right to request that the Manager redeem or purchase their Units while the Units are listed. It is intended that Unitholders may only deal in their Units through trading on Singapore Exchange Securities Trading Limited (the "**SGX-ST**"). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.