UNITED HAMPSHIRE US REAL ESTATE INVESTMENT TRUST
(a real estate investment trust constituted on 18 September 2019
under the laws of the Republic of Singapore)
(Managed by United Hampshire US REIT Management Pte. Ltd.)

NOTICE IN RELATION TO SECTION 1446(f) OF
UNITED STATES INTERNAL REVENUE CODE OF 1986, AS AMENDED

FOR THE PERIOD FROM 1 OCTOBER 2026 TO 31 DECEMBER 2026

Date: 30 September 2026

Pursuant to Section 1446(f) of United States Internal Revenue Code of 1986, as amended (the "**US IRC**"), United Hampshire US Real Estate Management Pte. Ltd. ("**Manager**"), as manager of United Hampshire US Real Estate Investment Trust ("**UHREIT**"), hereby provides notice that UHREIT has not been engaged in a trade or business within the United States at any time during its current taxable year period 1 October 2026 to 31 December 2026.

No portion of the distribution payable for the corresponding period above is attributable to income effectively connected with a trade or business in the United States or is otherwise subject to withholding under Section 1446 of the US IRC. The entire portion of the distribution that is attributable to United States source interest is eligible to be treated by Unitholders as portfolio interest.

This Notice is intended to be a qualified notice described in Section 1.1446-4(b)(4) and 1.1446(f)-4(b)(3) of the United States Treasury Regulations.

For further enquiries, please contact us at ir@uhreit.com or our Unit Registrar, Boardroom Corporate Advisory Services Pte. Ltd. at srs.teamc@boardroomlimited.com.

BY ORDER OF THE BOARD

Gerard Yuen
Chief Executive Officer
United Hampshire US REIT Management Pte. Ltd.
(Company Registration No. 201916768W)
As Manager of United Hampshire US Real Estate Investment Trust

30 September 2026

IMPORTANT NOTICE

This announcement is for information only and does not constitute or form part of an offer, invitation or solicitation of any offer to purchase or subscribe for the Units 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 the Units and the income derived from them may fall as well as rise. The Units are not obligations of, deposits in, or guaranteed by UHREIT, United Hampshire US REIT Management Pte. Ltd., Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates.

An investment in the Units is subject to investment risks, including the possible loss of the principal amount invested. The holders of Units have no right to request that the Manager redeem or purchase their Units while the Units are listed. It is intended that holders of Units may only deal in their Units through trading on the Singapore Exchange Securities Trading Limited ("SGX-ST"). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units. The past performance of UHREIT is not necessarily indicative of its future performance.