



Accommodation REIT

(a real estate investment trust constituted on 12 August 2025 under the laws of the Republic of Singapore)

## NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

DBS Bank Ltd. and UBS AG, Singapore Branch are the joint issue managers and global coordinators and the joint bookrunners and underwriters to the initial public offering of Centurion Accommodation REIT.

**NOTICE IS HEREBY GIVEN THAT** the Transfer Books and Register of Unitholders of CENTURION ACCOMMODATION REIT (“**CAREIT**”) will be closed on **3 March 2026 at 5.00 p.m.** (the “**Record Date**”) to determine Unitholders’ entitlements to CAREIT’s distributable income of 1.739 cents per unit in CAREIT (“**Unit**”) for the period from 25 September 2025 to 31 December 2025 (the “**Distribution**”) comprising a Taxable Income Component of 1.406 cents per Unit, a Tax-Exempt Income Component of 0.325 cents per Unit and a Capital Distribution Component of 0.008 cents per Unit.

Holders of Units (“**Unitholders**”) whose securities accounts with The Central Depository (Pte) Limited (“**CDP**”) are credited with the Units as at 5.00 p.m. on the Record Date will be entitled to the Distribution that will be paid on **31 March 2026**.

### Declaration for Singapore Tax Purposes

A. Tax-Exempt Income Component

The Tax-Exempt Income Component is exempt from Singapore income tax in the hands of all Unitholders entitled to the Distribution regardless of their nationality, corporate identity or tax residence status. No tax will be deducted at source from this component.

B. Capital Distribution Component

The Capital Distribution Component represents a return of capital to Unitholders for Singapore income tax purposes and is therefore not subject to Singapore income tax. For Unitholders who are liable to Singapore income tax on profits from sale of CAREIT Units, the amount of Capital Distribution will be applied to reduce the cost base of their CAREIT Units for Singapore income tax purposes.

C. Taxable Income Component

1. Perpetual (Asia) Limited, in its capacity as trustee of CAREIT (the “**Trustee**”), and Centurion Asset Management Pte. Ltd., in its capacity as manager of CAREIT (the “**Manager**”), will not deduct tax<sup>1</sup> from the Distribution made out of CAREIT’s taxable income that is not taxed at CAREIT’s level to “Qualifying Unitholders” (not including a person acting in the capacity of a trustee), who are as follows:

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<sup>1</sup> Please note that the non-deduction of tax does not mean that the distributions are not taxable for the Unitholders. Unitholders should seek their own tax advice as to the taxability of the distributions.

- (a) Unitholders who are individuals and who hold the Units either in their sole names or jointly with other individuals;
  - (b) Unitholders which are companies incorporated and tax resident in Singapore;
  - (c) Unitholders which are Singapore branches of companies incorporated outside Singapore;
  - (d) Unitholders which are a body of persons (as defined in section 2(1) of the Income Tax 1947) incorporated or registered in Singapore, including a charity registered under the Charities Act 1994 or established by any written law, a town council, a statutory board, a co-operative society registered under the Co-operative Societies Act 1979, a platform work association registered under Part 3 of the Platform Workers Act 2024, or a trade union registered under the Trade Unions Act 1940;
  - (e) Unitholders which are international organisations that are exempt from tax on such distributions by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948; and
  - (f) Unitholders which are real estate investment trust exchange-traded funds (as defined in section 43(1) of the Income Tax Act 1947) which have been accorded the tax transparency treatment.
2. For the Distribution made to classes of Unitholders that do not fall within the categories stated under Note 1 above, the Trustee and the Manager will deduct tax at the rate of 10% if the Unitholders are Qualifying non-resident non-individual Unitholders or Qualifying non-resident funds.

A Qualifying non-resident non-individual Unitholder is one who is not a resident of Singapore for 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.

A Qualifying non-resident fund is one that qualifies for tax exemption under section 13D, 13OA, 13U or 13V of the Income Tax Act 1947 and:

- (a) who does not have a permanent establishment in Singapore (other than a fund manager in Singapore); or
- (b) who carries on any operation in Singapore through a permanent establishment in Singapore (other than a fund manager in Singapore), where the funds used to acquire the Units are not obtained from that operation.

3. Unitholders are required to complete the applicable Sections A, B or C of the “*Declaration for Singapore Tax Purposes Form A*” (“**Form A**”) if they fall within classes (b) to (f) stated under Note 1 or the applicable Sections D or E of Form A if they qualify as a Qualifying non-resident non-individual Unitholder or Qualifying non-resident fund as described under Note 2.

4. The Trustee and the Manager will rely on the declarations made in Form A to determine:
  - (a) if tax is to be deducted for the categories of Unitholders listed in classes (b) to (f) under Note 1; or
  - (b) if tax is to be deducted at the rate of 10% for the Distribution to Qualifying non-resident non-individual Unitholders or Qualifying non-resident funds.
5. Unitholders who fall within class (a) under Note 1 are not required to submit Form A. The gross distribution received by these unitholders (irrespective of their tax residence status) is exempt from tax. However, this tax exemption does not apply to such unitholders in respect of Distribution derived by them through partnership in Singapore or from the carrying on of a trade, business or profession. Such unitholders, i.e., to whom the exemption does not apply, must declare the distribution received as income in their income tax returns.
6. Unitholders who do not fall within the classes of Unitholders listed in Notes 1 and 2 above may choose not to return Form A as tax will be deducted from the Distribution made to them at the prevailing corporate tax rate in any case.
7. The Trustee and the Manager will deduct tax at the prevailing corporate tax rate from the Distribution made out of CAREIT's taxable income that is not taxed at CAREIT's level, in respect of Units held by depository agents except where the beneficial owners of these Units are:
  - (a) Individuals and the Units are not held through a partnership in Singapore;
  - (b) Qualifying Unitholders (as listed in categories (b) to (f) under Note 1);
  - (c) Qualifying non-resident non-individual Unitholders (as defined under Note 2);or
  - (d) Qualifying non-resident funds (as defined under Note 2).

For Units held through depository agents, the depository agents must complete the "Declaration by Depository Agents for Singapore Tax Purposes Form B" ("**Form B**") and its annexes (Annex 1 for individuals, Annexes 2 and 2.1 for Qualifying Unitholders, Annex 3 for Qualifying non-resident non-individual Unitholders or Qualifying non-resident funds).

8. Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, by CAREIT's unit registrar, Boardroom Corporate & Advisory Services Pte. Ltd. ("**Unit Registrar**"), on or around **5 March 2026**.
9. Forms from Unitholders (Form A) and depository agents (Form B and its annexes) must be completed legibly and received by the Unit Registrar **by 5.00 p.m. on 12 March 2026**. The Trustee and the Manager will rely on the declarations made in Form A and Form B to determine if tax is to be deducted. Failure to comply with any of these requirements will render Form A and Form B invalid and the Trustee

and the Manager will be obliged to deduct the appropriate amount of tax from the Distribution in respect of which this announcement is made.

10. Unitholders who hold Units under the Central Provident Fund Investment Scheme (“**CPFIS**”) or the Supplementary Retirement Scheme (“**SRS**”) do not have to submit any forms. They will receive a gross Distribution which will be paid to their respective CPFIS or SRS accounts.

Unitholders should consult their own tax agents should they require further clarification on their tax obligations.

### **Last Date and Time for Return of the Form**

Unitholders and depository agents must complete and return the “Declaration for Singapore Tax Purposes Form A and Form B (and its annexes)”, respectively to the Unit Registrar’s office **by 5.00 p.m. on 12 March 2026**, in order to receive the Distribution either gross or net (after deduction of tax) as described above.

### **Declaration in Income Tax Return**

The Distribution is considered as income for the year ended 31 December 2026. Beneficial owners of the Distribution, other than those who are exempt from tax on the 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 Distribution in their Singapore income tax return for the Year of Assessment 2027.

### **Important Dates and Times**

9.00 a.m. 2 March 2026	First day of “ex-distribution” trading
5.00 p.m. 3 March 2026	Close of CAREIT’s Transfer Books and Register of Unitholders (“Record Date”)
5 March 2026	Despatch of Form A and Form B
5.00 p.m. 12 March 2026	Completed “ <i>Declaration for Singapore Tax Purposes Form A and Form B (and annexes)</i> ” must be received by the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd.
31 March 2026	Payment of Distribution

Should Unitholders have any queries in relation to these procedures, please contact us at:

Tel: 6501-3161  
Email: [contactus@ca-reit.com](mailto:contactus@ca-reit.com)

By Order of the Board  
Tony Bin Hee Din  
Chief Executive Officer

For and on behalf of

**Centurion Asset Management Pte. Ltd.**  
(Registration Number: 202502774N)  
(as manager of Centurion Accommodation REIT)

23 February 2026

### **IMPORTANT NOTICE**

This announcement is for information purposes only and does not constitute or form part of an offer, solicitation or invitation of any offer, to buy or subscribe for any 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. This announcement is qualified in its entirety by, and should be viewed in conjunction with, the full text of the Prospectus in relation to the Offering.

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 Centurion Accommodation REIT, the Manager, Perpetual (Asia) Limited, as trustee of Centurion Accommodation REIT, the Sponsor, the Joint Bookrunners and Underwriters, 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 SGX-ST. Listing of the Units on the SGX ST does not guarantee a liquid market for the Units.

This announcement may contain forward-looking statements that involve assumptions, 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. Predictions, projections or forecasts of the economy or economic trends of the markets are not necessarily indicative of the future or likely performance of Centurion Accommodation REIT. The forecast financial performance of Centurion Accommodation REIT is not guaranteed. A potential investor is cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager's current view of future events.