

NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN that the Transfer Books and Register of Unitholders of ESR-REIT will be closed at **5.00 p.m.** on **5 August 2026** for the purpose of determining Unitholders' entitlements to ESR-REIT's distribution.

The Manager of ESR-REIT has announced a distribution of 11.510 cents per ESR-REIT unit ("**Unit**") for the period from 1 January 2026 to 30 June 2026 (the "**Distribution**") comprising the following components:

- | | |
|----------------------------------|-----------------------|
| • Taxable income distribution | 10.126 cents per Unit |
| • Tax-exempt income distribution | 0.050 cents per Unit |
| • Capital distribution | 1.334 cents per Unit |

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with ESR-REIT Units as at **5.00 p.m.** on **5 August 2026** will be entitled to the Distribution that will be paid on or around **11 September 2026**.

The Manager of ESR-REIT hereby confirms that, after making payment of the Distribution, ESR-REIT has sufficient financial resources to fulfil its liabilities as and when they fall due.

DECLARATION FOR SINGAPORE TAX PURPOSES

A. Capital distribution

The capital component of the Distribution represents a return of capital to Unitholders for Singapore income tax purposes and is therefore not subject to income tax. For Unitholders holding ESR-REIT Units as trading assets, the amount of capital distribution will be applied to reduce the cost base of their ESR-REIT Units for the purpose of calculating the amount of taxable trading gains arising from the disposal of their ESR-REIT Units.

B. Tax-exempt income distribution

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

C. Taxable income distribution

Tax will be deducted at source from the taxable income distribution in certain circumstances. The following section describes the circumstances in which tax will or will not be deducted from such distributions.

1. The Trustee and the Manager of ESR-REIT will not deduct tax from distributions made out of ESR-REIT's taxable income that is not taxed at the trustee level of ESR-REIT to:
 - (a) Unitholders who are individuals and who hold the units either in their sole names or jointly with other individuals;
 - (b) Unitholders who are Central Provident Fund ("**CPF**") members who use their CPF funds under the CPF Investment Scheme and where the distributions received are returned to their CPF accounts;

- (c) Unitholders who are individuals and use their Supplementary Retirement Scheme (“**SRS**”) funds and where the distributions received are returned to their SRS accounts;
 - (d) Unitholders which are companies incorporated and tax resident in Singapore;
 - (e) Unitholders which are Singapore branches of companies incorporated outside Singapore;
 - (f) Unitholders which are body of persons (excluding companies or partnerships) incorporated or registered in Singapore, such as:
 - (i) statutory boards;
 - (ii) co-operative societies registered under the Co-operative Societies Act 1979;
 - (iii) trade unions registered under the Trade Unions Act 1940;
 - (iv) charities registered under the Charities Act 1994 or established by any written law;
 - (v) town councils; and
 - (vi) platform work associations registered under Part 3 of the Platform Workers Act 2024.
 - (g) 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
 - (h) Unitholders which are real estate investment trust exchange-traded funds which have been accorded the tax transparency treatment.
2. For distributions made to Unitholders who do not fall within the categories stated under Note 1 above, the Trustee and the Manager of ESR-REIT will deduct tax at the rate of 10% if the Unitholders are:
- (a) qualifying non-resident non-individuals – for distributions made during the period from 18 February 2005 to 31 December 2030; or
 - (b) qualifying non-resident funds – for distributions made during the period from 1 July 2019 to 31 December 2030.

A qualifying non-resident non-individual Unitholder is one who is not a resident of Singapore for income tax purposes and;

- (i) who does not have a permanent establishment in Singapore; or
- (ii) who carries on any operation in Singapore through a permanent establishment in Singapore, where the funds used to acquire the ESR-REIT Units are not obtained from that operation.

A qualifying non-resident fund is a fund that qualifies for tax exemption under section 13D, 13U or 13V of the Income Tax Act 1947 and is not a resident of Singapore for income tax purposes and;

- (i) who does not have a permanent establishment in Singapore (other than a fund manager in Singapore); or
- (ii) 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 ESR-REIT Units are not obtained from that operation.

For this purpose, a non-resident fund refers to a fund that is a non-resident company, a partnership where all partners are non-residents, a trust administered by a non-resident trustee, or a non-resident entity.

3. Unitholders are required to complete the applicable Section A, B or C of the “*Declaration for Singapore Tax Purposes Form A*” (“**Form A**”) if they fall within the categories (d) to (h) stated under Note 1, Section D of Form A if they qualify as a non-resident non-individual unitholder as described under Note 2, or Section E of Form A if they qualify as a non-resident fund as described under Note 2.
4. The Trustee and the Manager of ESR-REIT will rely on the declarations made in Form A to determine (i) if tax is to be deducted for the categories of Unitholders listed in (d) to (h) under Note 1; and (ii) if tax is to be deducted at the rate of 10% for distributions to qualifying non-resident non-individual unitholders and qualifying non-resident funds as described under Note 2.
5. **Unitholders who fall within categories (a) to (c) 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 a 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 categories of Unitholders listed in Note 1 and Note 2 above can choose not to return Form A as tax will be deducted from the distributions made to them at the prevailing corporate tax rate in any case.
7. The Trustee and the Manager of ESR-REIT will deduct tax at the prevailing corporate tax rate from distributions made out of ESR-REIT’s taxable income that is not taxed at the trustee level of ESR-REIT, 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 (d) to (h) under Note 1;
 - (c) qualifying non-resident non-individual unitholders; or
 - (d) qualifying non-resident funds.

For units held through the depository agents, the depository agents must complete the “*Declaration by Depository Agents for Singapore Tax Purposes Form B*” (“**Form B**”) and its annexes.

8. Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, by ESR-REIT’s Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., on or around **12 August 2026**.
9. Unitholders (Form A) and depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Unit Registrar such that it is received by **5.00 p.m. on 19 August 2026**. The Trustee and the Manager of ESR-REIT 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 of ESR-REIT will be obliged to deduct the appropriate amount of tax from the Distribution.
10. Unitholders who hold units under the Central Provident Fund Investment Scheme (“**CPFIS**”) and the Supplementary Retirement Scheme (“**SRS**”) do not have to return the Form as they will receive gross distributions paid to their respective CPFIS and SRS accounts.

IMPORTANT REMINDER

Unitholders and depository agents must complete and return the “Declaration for Singapore Tax Purposes Form A and Form B (and its annexes)” to Boardroom Corporate & Advisory Services Pte. Ltd.’s office by 5.00 p.m. on 19 August 2026 in order to receive the Distribution either at gross or at net as described above.

DECLARATION IN INCOME TAX RETURN

The Distribution is considered as income for the year 2026. Beneficial owners of the Distribution, other than those who are exempt from tax on the Distribution, are required to declare the taxable income component of the Distribution as taxable income in their income tax return for the Year of Assessment 2027.

IMPORTANT DATES AND TIMES

Timeline	Event
9.00 a.m., 4 August 2026 (Tue)	Units will be traded ex-distribution
5.00 p.m., 5 August 2026 (Wed)	Closure of ESR-REIT’s Transfer Books and Register of Unitholders
12 August 2026 (Wed)	Despatch of Tax Declaration Form to Unitholders
5.00 p.m., 19 August 2026 (Wed)	Unitholders and depository agents must have completed and returned the Tax Declaration Form to the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd.
11 September 2026 (Fri)	Payment of Distribution

BY ORDER OF THE BOARD

ESR-REIT Management (S) Limited

As Manager of ESR-REIT

(Company Registration No. 200512804G, Capital Markets Services Licence No. 100132)

Adrian Chui

Chief Executive Officer and Executive Director

28 July 2026

For further enquiries, please contact:

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About ESR-REIT

ESR-REIT is a leading New Economy and future-ready Asia Pacific S-REIT. Listed on the Singapore Exchange Securities Trading Limited since 25 July 2006, ESR-REIT invests in quality income-producing industrial properties in key gateway markets.

As at 30 June 2026, ESR-REIT holds interests in a diversified portfolio of logistics properties, high-specifications industrial properties, business parks and general industrial properties with total assets of approximately S\$5.6 billion. Its portfolio comprises 62 properties (excluding 48 Pandan Road held through a joint venture) located across the developed markets of Singapore (42 assets), Australia (18 assets) and Japan (2 assets), with a total gross floor area of approximately 2.2 million sqm, as well as investments in three property funds in Australia.

ESR-REIT has been assigned a 'BBB' rating with a 'Stable' outlook by Fitch Ratings, and is a constituent of the FTSE EPRA Nareit Global Real Estate Index, iEdge Singapore Next 50 Index, and iEdge Singapore Next 50 Liquidity Weighted Index.

ESR-REIT is managed by ESR-REIT Management (S) Limited (the "Manager") and sponsored by ESR. The Manager is owned by ESR (99.0%) and Shanghai Summit Pte. Ltd. (1.0%), respectively.

For further information on ESR-REIT, please visit www.esr-reit.com.sg.

About the Sponsor, ESR

ESR is a leading Asia-Pacific real asset owner and manager focused on logistics real estate and data centres that power the digital economy and supply chain for investors, customers, and communities. Through our fully integrated real asset fund management and development platform, we strive to create value and growth opportunities for our global portfolio of investors. We offer our customers modern space solutions to realise their ambitions across Australia and New Zealand, Japan, South Korea, Greater China, Southeast Asia, and India, including a presence in Europe. Our purpose, Space and Investment Solutions for a Sustainable Future, drives us to manage sustainably and impactfully for the communities we serve to thrive for generations to come. Visit www.esr.com for more information.

Important Notice

The value of units in ESR-REIT (“**Units**”) and the income derived from them may fall as well as rise. Units are not investments or deposits in, or liabilities or obligations, of ESR-REIT Management (S) Limited (“**Manager**”), Perpetual (Asia) Limited (in its capacity as trustee of ESR-REIT) (“**Trustee**”), or any of their respective related corporations and affiliates (individually and collectively “**Affiliates**”). An investment in Units is subject to equity investment risk, including the possible delays in repayment and loss of income or the principal amount invested. Neither ESR-REIT, the Manager, the Trustee nor any of the Affiliates guarantees the repayment of any principal amount invested, the performance of ESR-REIT, any particular rate of return from investing in ESR-REIT, or any taxation consequences of an investment in ESR-REIT. Any indication of ESR-REIT performance returns is historical and cannot be relied on as an indicator of future performance.

Investors have no right to request that the Manager redeem or purchase their Units while the Units are listed. It is intended that investors 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. 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. Representative examples of these factors include (without limitation) general industry and economic conditions, interest rate trends, cost of capital and capital availability, competition from similar developments, shifts in expected levels of occupancy or property rental income, changes in operating expenses, governmental and public policy changes and the continued availability of financing in amounts and on terms necessary to support ESR-REIT’s future business. You are cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager’s current view of future events.

This announcement is for information purposes only and does not have regard to your specific investment objectives, financial situation or your particular needs. Any information contained in this announcement is not to be construed as investment or financial advice and does not constitute an offer or an invitation to invest in ESR-REIT or any investment or product of or to subscribe to any services offered by the Manager, the Trustee or any of the Affiliates.