IMPORTANT ANNOUNCEMENT – DIVIDEND DISTRIBUTION

SGX Stock Code: SRT (S$) & SRU (US$)

Bloomberg Ticker: SRT SP Equity (S$) & SRU SP Equity (US$)

We, CSOP Asset Management Pte. Ltd. (the "**Manager**"), are the manager of the CSOP iEdge S-REIT Leaders Index ETF (the "**ETF**").

We hereby wish to announce a dividend distribution of S$0.022 per unit for the period from 1 July 2024 to 31 December 2024 registered in the name of each holder of the ETF (each a "**Unitholder**"). For the avoidance of doubt, distributions in respect of each counter will be made in S$ only by the Manager.

The ETF is an exchange traded fund listed on the Singapore Exchange Securities Trading Limited. The attention of Unitholders is drawn to the following in respect of the dividend distribution:

Date	Event
20 January 2025	Ex-dividend date
21 January 2025	Record date
24 February 2025	Distribution payment date

The above mentioned dividend distribution is subject to the tax transparency treatment for distributions received by the ETF from real estate investment trusts or corporations listed on the Singapore Exchange Securities Trading Limited.

The above distribution comprises a taxable income component of S$0.009795 per unit, a tax exempt income component of S$0.005031 per unit and a capital component of S$0.007174 per unit.

Declaration for Singapore Tax Purposes

The tax-exempt component of the distribution is exempt from tax in the hands of all Unitholders. No tax will be deducted at source from this component of the distribution.

Tax will be deducted at source by the Trustee and the Manager from the taxable income component of the distribution in certain circumstances. The following paragraphs describe the circumstances in which tax will or will not be deducted from the taxable income component of the distribution.

1. The following categories of Unitholders will receive a gross distribution (i.e., no tax will be deducted from it):

   (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 international organisations that are exempt from tax on such distributions by reason of an order made under the International Organisations (Immunities and Privileges) Act 1945; or

(e) Unitholders which are non-corporate entities (excluding partnerships) constituted 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; and

(v) town councils.

To receive a gross distribution, Unitholders in categories (b) to (e) above must complete the applicable Section A, B or C of the "Declaration for Singapore Tax Purposes Form" ("Form A").

These categories of Unitholders, unless they are exempt from tax because of their own circumstances, will have to pay income tax subsequently at their own applicable tax rates.

Unitholders in category (a) above are not required to submit any form. The gross distribution received by these Unitholders (irrespective of their tax residence status) 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.

2. Tax at the reduced rate of 10% will be deducted from distribution made to foreign non-individual Unitholders or foreign funds.

(a) A foreign non-individual Unitholder is one (other than an individual) who is not a resident in Singapore for income tax purposes and:

(i) who does not have any 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 units in the Fund are not obtained from that operation in Singapore.

(b) A foreign fund is one that qualifies for tax exemption under section 13D, 13U or 13V of the Income Tax Act 1947 that is not a resident of Singapore for income tax purposes and:

(i) who does not have any 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 units in the Fund are not obtained from that operation in Singapore.

To receive the distribution net of tax deducted at 10%, foreign non-individual Unitholders are required to complete Section D of Form A or Section E of Form A for foreign funds.

3. Unitholders who do not fall within the classes of Unitholders listed in sub-paragraph "1" or "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, currently at 17%.

For beneficial owners of units in the Fund who hold their units through depository agents to receive:

(a) gross distribution if they are persons described in categories (a) to (e) under sub-paragraph 1 above; or

(b) distribution net of tax deducted at 10% if they are foreign non-individuals described in sub-paragraph 2 above,

the depository agents must complete the "Declaration by Depository Agents for Singapore Tax Purposes Form" ("Form B") and its annexes.

Unitholders who hold units under the Central Provident Fund Investment Scheme and the Supplementary Retirement Scheme do not have to return any form. They will receive gross distribution.

Last Date And Time For Return Of The Forms

Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, on or around 23 January 2025.

Unitholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Processing Agent such that they are received by 5.00 p.m. on 6 February 2025. Failure to comply with any of these requirements will render Form A and Form B invalid and the Trustee and the Manager of the Fund will be obliged to deduct tax at the prevailing tax rate of 17% from the taxable distribution in respect of which the declaration is made. Unitholders may wish to seek their own tax advice for completing the Form A and/or Form B.

Issued by CSOP Asset Management Pte. Ltd.

(as Manager of the ETF)

10 January 2025

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The units of the ETF are listed and traded on the Singapore Stock Exchange ("SGX"), and may be traded at prices different from its net asset value, suspended from trading, or delisted. Such listing does not guarantee a liquid market for the units. You cannot purchase or redeem units in the ETF directly with the Manager of the ETF, but you may, subject to specific conditions, do so on the SGX or through the PDs.

Any dividend distributions, which may be either out of income and/or capital, are not guaranteed and subject to the Manager's discretion. Any such dividend distributions will reduce the available capital for reinvestment and may result in an immediate decrease in the net asset value of the ETF.

Past performance or any prediction, projection or forecast is not indicative of future performance. The ETF or any underlying fund may use or invest in financial derivative instruments. The value of units and income from them may fall or rise. Investments in the ETF are subject to investment risks, including the possible loss of principal amount invested. You should read the relevant prospectus (including the risk warnings) and product highlights sheet of the ETF, which are available and may be obtained from appointed distributors of the Manager or our website (https://www.csopasset.com/sg/home.html) before deciding whether to invest in the ETF.

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