



(Constituted in the Republic of Singapore pursuant to a Trust Deed dated 5 July 2004 (as amended))

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## **ANNOUNCEMENT**

### **NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE**

*Capitalised terms used herein, but not otherwise defined, shall have the meanings ascribed to them in the announcement of MapleTree Logistics Trust (“MLT”) dated 22 November 2021 titled “The proposed acquisitions of (A) a 100.0% interest in 13 new logistics assets located in the People’s Republic of China through the acquisition of 13 property holding companies and (B) a 100.0% interest in three logistics assets located in Vietnam through the acquisition of three property holding companies, as interested person transactions”.*

NOTICE IS HEREBY GIVEN that the Transfer Books and Register of Unitholders of MLT will be closed at **5.00 p.m. on Tuesday, 10 May 2022** for the purpose of determining unitholders’ entitlements to MLT’s distribution. Details of the distribution are as follows:

- 1) Unitholders with units in MLT (“**Units**”) traded under the main MLT stock counter, *MapleTree Log Tr*, will receive a total of 2.268 Singapore cents per Unit for the period from 1 January 2022 to 31 March 2022. The distribution of 2.268 Singapore cents per Unit comprises a taxable income component of 0.684 Singapore cent per Unit, a tax-exempt income component of 0.869 Singapore cent per Unit and a capital component of 0.715 Singapore cent per Unit.
- 2) Unitholders with Units traded under the temporary stock counter, *MapleTree Log Tr A*, will receive a total of 1.820 Singapore cents per Unit for the period from 20 January 2022 to 31 March 2022. The distribution of 1.820 Singapore cents per Unit comprises a taxable income component of 0.553 Singapore cent per Unit, a tax-exempt income component of 0.695 Singapore cent per Unit and a capital component of 0.572 Singapore cent per Unit. This temporary stock counter was established as a result of the issue of 106,382,979 Consideration Units in connection with the PRC Acquisitions.
- 3) The *MapleTree Log Tr A* stock counter will be merged with the main MLT stock counter, *MapleTree Log Tr*, once Units under both stock counters commence trading on an “ex” basis at 9.00 a.m. on Monday, 9 May 2022.

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with Units under the main MLT stock counter, *MapleTree Log Tr*, as at **5.00 p.m. on Tuesday, 10 May 2022** will be entitled to the distribution to be paid on **Tuesday, 21 June 2022**.

### **Declaration for Singapore Tax Purposes**

1. The tax-exempt income component of the distribution is exempt from tax in the hands of all Unitholders. No tax will be deducted at source from this component.
2. The capital component of the distribution is treated as a return of capital for Singapore income tax purposes. No tax will be deducted at source from this component.

3. Tax will be deducted at source from the taxable income component 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.
4. 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 body of persons (excluding companies or partnerships) incorporated or registered in Singapore;
  - (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 which have been accorded the tax transparency treatment.
5. To receive a gross distribution, Unitholders in categories (b) to (f) under Paragraph 4 above must complete a prescribed form – the “*Declaration for Singapore Tax Purposes Form*” (“**Form A**”).
6. 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.
7. Unitholders in category (a) 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.
8. Tax at the reduced rate of 10% will be deducted from the distribution made to Unitholders which are:-
  - (a) foreign non-individual; and
  - (b) qualifying non-resident fund.
9. A foreign non-individual Unitholder is one (other than an individual) who is not a resident of Singapore for income tax purposes and:-
  - (a) who does not have any permanent establishment in Singapore; or
  - (b) who carries on any operation through a permanent establishment in Singapore, where the funds used to acquire the Units in MLT are not obtained from that operation.
10. A qualifying non-resident 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:-
  - (a) does not have any permanent establishment in Singapore (other than a fund manager in Singapore); or

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

For this purpose, a non-resident fund refers to a fund being 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.

11. To receive the distribution net of tax deducted at 10%, Unitholders in categories (a) and (b) under Paragraph 8 above are required to complete Form A.
12. Beneficial owners of Units in MLT who hold their Units through depository agents will receive:-
  - (a) gross distribution if they are persons described in categories (a) to (f) under Paragraph 4 above; and
  - (b) distribution net of tax deducted at 10% if they are Unitholders described in categories (a) and (b) under Paragraph 8 above.
13. To receive gross distribution and distribution net of tax deducted at 10%, depository agents are required to complete the “*Declaration by Depository Agents for Singapore Tax Purposes Form*” (“**Form B**”) and its annexes.
14. Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, by MLT’s unit registrar (the “**Unit Registrar**”), Boardroom Corporate & Advisory Services Pte. Ltd. located at 1 Harbourfront Avenue #14-07 Keppel Bay Tower, Singapore 098632, on or around **Thursday, 12 May 2022**.
15. Unitholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Unit Registrar such that they are received by **5.00 p.m.** on **Friday, 27 May 2022**. Failure to comply with any of these requirements will render Form A and Form B invalid and the trustee and Mapletree Logistics Trust Management Ltd., as manager of MLT (the “**Manager**”), will be obliged to deduct tax at the rate of 17% from the distribution.
16. 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

### **Important Reminder**

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 **Friday, 27 May 2022** in order to receive the distribution either at gross or at net (after deduction of tax at 10%) as described above.

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

This distribution is considered as income for the year 2022. 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 (regardless whether the distribution is paid in cash or in the form of units) as taxable income in their Singapore income tax return for the year of assessment 2023.

## Important Dates and Times

Date / Deadline	Event
9.00 a.m., Monday, 9 May 2022	First day of “ex-distribution” trading
5.00 p.m., Tuesday, 10 May 2022	Closure of MLT’s Transfer Books and Register of Unitholders (Record Date)
Thursday, 12 May 2022	Despatch of Form A and Form B
5.00 p.m., Friday, 27 May 2022	Unitholders and depository agents must have completed and returned Form A or Form B, as applicable, to the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., located at 1 Harbourfront Avenue #14-07 Keppel Bay Tower, Singapore 098632
On or around Tuesday, 21 June 2022	Payment of cash distribution to Unitholders’ securities accounts

Should Unitholders have any queries in relation to these procedures, please do not hesitate to contact:

Ms Lum Yuen May  
Director, Investor Relations  
Tel : +65 6659 3671  
Email : [lum.yuenmay@mapletree.com.sg](mailto:lum.yuenmay@mapletree.com.sg)  
Or visit MLT’s website at [www.mapletree logisticstrust.com](http://www.mapletree logisticstrust.com)

By Order of the Board

Wan Kwong Weng  
Joint Company Secretary  
Mapletree Logistics Trust Management Ltd.  
(Company Registration No. 200500947N)  
As Manager of Mapletree Logistics Trust

28 April 2022

## IMPORTANT NOTICE

The value of units in MLT (“**Units**”) and the income derived from them may fall as well as rise. Units are not obligations of, deposits in, or guaranteed by, Mapletree Logistics Trust Management Ltd., as manager of MLT (the “**Manager**”), or any of its affiliates. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

Investors have no right to request the Manager to redeem their Units while the Units are listed. It is intended that unitholders of MLT 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.

The past performance of MLT is not necessarily indicative of the future performance of MLT.