GuocoLand Limited
(Reg. No. 197600660W)

S$180,000,000 4.35 PER CENT. SUBORDINATED PERPETUAL SECURITIES AND THE S$120,000,000 4.35 PER CENT. SUBORDINATED PERPETUAL SECURITIES ISSUED PURSUANT TO THE S$3,000,000,000 MULTICURRENCY MEDIUM TERM NOTE PROGRAMME OF GLL IHT PTE. LTD.

Capitalised terms not defined in this announcement shall have the same meaning set out in the Trust Deed dated 23 April 2008 (as last amended and restated on 29 July 2022).

GuocoLand Limited (the "**Company**") refers to the Pricing Supplements dated 21 February 2025 and 10 July 2025 ("**Pricing Supplements**") issued by its wholly-owned subsidiary, GLL IHT Pte. Ltd. (the "**Issuer**"), in connection with the issuances of the S$180,000,000 4.35 per cent. subordinated perpetual securities (the "**Series 030 Tranche 1 Securities**") and the S$120,000,000 4.35 per cent. subordinated perpetual securities (which were consolidated and form a single series with the Series 030 Tranche 1 Securities) (the "**Series 030 Tranche 2 Securities**" and, together with the Series 030 Tranche 1 Securities, the "**Series 030 Securities**"). In the Pricing Supplements, reference was made to an application to the Inland Revenue Authority of Singapore ("**IRAS**") for a ruling that holders of the Series 030 Securities may enjoy the tax concessions available for qualifying debt securities ("**QDS**"), provided that the relevant conditions are met.

The Company wishes to announce that, based on such ruling which has been obtained from the IRAS and based on the Return on Debt Securities in respect of each of the Series 030 Tranche 1 Securities and Series 030 Tranche 2 Securities filed with the Monetary Authority of Singapore, the Series 030 Securities would be regarded as "debt securities" for the purpose of Section 43H(4) of the Income Tax Act 1947 and Regulation 2 of the Income Tax (Qualifying Debt Securities) Regulations. Accordingly, the Distributions due and payable on the Series 030 Securities (including Arrears of Distribution, any Additional Distribution Amounts, and the accrued distribution from (and including) 25 February 2025 up to (but excluding) 14 July 2025 payable in respect of the Series 030 Tranche 2 Securities) will be regarded as interest payable on indebtedness. Correspondingly, the Series 030 Securities should qualify as QDS and holders of the Series 030 Securities should therefore be able to enjoy the tax concessions under the QDS scheme subject to the conditions set out in the section "Singapore Taxation" of the Information Memorandum dated 29 July 2022 (as amended by the Pricing Supplements).

By Order of the Board

Ng Chooi Peng
Group Company Secretary
6 November 2025