UNITED HAMPSHIRE US REAL ESTATE INVESTMENT TRUST

(a real estate investment trust constituted on 18 September 2019
under the laws of the Republic of Singapore)
(Managed by United Hampshire US REIT Management Pte. Ltd.)

(I) NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

(II) APPLICATION OF DISTRIBUTION REINVESTMENT PLAN TO THE DISTRIBUTION FOR THE PERIOD FROM 1 JANUARY 2025 to 30 JUNE 2025

NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of United Hampshire US Real Estate Investment Trust ("**UHREIT**") will be closed at 5.00 p.m. on Friday, 22 August 2025 (the "**Record Date**") for the purpose of determining the entitlements of holders of units ("**Units**" and holders of Units, "**Unitholders**") in UHREIT's distribution of US 2.09 cents per Unit for the period from 1 January 2025 to 30 June 2025 (the "**Distribution**"), comprising:

(a) tax-exempt income distribution of US 1.23 cents per Unit; and

(b) capital distribution of US 0.86 cents per Unit.

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 to be paid on Friday, 26 September 2025.

Unitholders who do not submit required U.S. tax forms completely and accurately will be subject to an effective withholding tax of 38.4523% on the tax-exempt income distribution. The U.S. tax forms are required to be reviewed and validated by the appointed processing agent by Wednesday, 17 September 2025. To ensure the forms can be validated by Wednesday, 17 September 2025, Unitholders are reminded to submit the completed tax forms to the unit registrar of UHREIT, Boardroom Corporate & Advisory Services Pte. Ltd. (the "Unit Registrar") before the validation deadline by Monday, 15 September 2025.

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

The capital component of the Distribution 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 Units, the amount of capital distribution will be applied to reduce the cost base of their Units for Singapore income tax purposes.

APPLICATION OF DISTRIBUTION REINVESTMENT PLAN TO THE DISTRIBUTION

United Hampshire US REIT Management Pte. Ltd. (the "**Manager**"), as Manager of UHREIT, has determined that the DRP will apply to the Distribution.

The DRP provides Unitholders with the option to receive their Distribution, either in the form of Units or cash or a combination of both. A Unitholder will have the following options in respect of his or her Distribution:

- elect to receive a cash distribution on his or her existing Units held; or

- elect to receive an allotment of Units credited as fully paid in lieu of the cash amount of the distribution entitlement for the distribution period from 1 January 2025 to 30 June 2025; or

- elect to receive an allotment of Units credited as fully paid in lieu of part of the cash amount of the distribution entitlement for the distribution period from 1 January 2025 to 30 June 2025 only, and the remaining distribution entitlement in cash.

Participation in the DRP is voluntary and Unitholders may elect to participate in respect of all or part of their unitholdings in UHREIT. Units to be issued under the DRP will be issued under the general mandate to issue Units obtained from Unitholders at the Annual General Meeting of UHREIT held on 28 April 2025. Details of the terms and conditions of the DRP are contained in the statement (the "**DRP Statement**"), which is available on UHREIT's website at https://investor.uhreit.com/drp.html. Please refer to paragraph 9 of the DRP Statement for further details of the restriction on ownership of Units in excess of 9.8% of the outstanding Units.

- **Notice of Election**

  The Notices of Election[1] in relation to the DRP will be sent to Unitholders registered in the Depository Register[2] as at the Record Date on Friday, 22 August 2025.

  Unitholders who wish to receive their Distribution in Singapore dollars need not take any action.

  Unitholders who wish to participate in the DRP or receive their Distribution in U.S. Dollars will have to complete the Notices of Election and send them to the Unit Registrar at 1 Harbourfront Avenue, Keppel Bay Tower #14-07, Singapore 098632 (Telephone number: +65 6536 5355) (or such other address as may be announced by the Manager from time to time), such that they are received by 5.00 p.m. on Monday, 15 September 2025.

  Unitholders who wish to participate in the DRP and do not receive the Notices of Election within three Market Days[3] after the expected date of dispatch on Thursday, 28 August 2025 may obtain a copy from the Unit Registrar at 1 Harbourfront Avenue, Keppel Bay Tower #14-07, Singapore 098632.

- **Overseas Unitholders**

  Only Unitholders with Singapore registered addresses will be eligible to participate in the DRP. For practical reasons and to avoid any violation of the securities laws applicable in countries outside Singapore where Unitholders may have their registered addresses, the DRP will not be offered to Overseas Unitholders (as defined in the DRP Statement).

  Overseas Unitholders who wish to be eligible to participate in the DRP should provide an address in Singapore for the service of notices and documents to the Manager c/o CDP, 9 North Buona Vista Drive, #06-07 The Metropolis Tower 2, Singapore 138588 (or such other address as may be

[1] "**Notices of Election**" means one or more notices of election (in such form as the Manager may approve) which the Manager will, at its discretion, send to each Unitholder and through which each Unitholder may indicate whether they wish to participate in the DRP and/or obtain their distributions in U.S. dollars.
[2] "**Depository Register**" shall have the meaning ascribed to it in the Securities and Futures Act 2001.
[3] "**Market Day**" means a day on which the SGX-ST is open for trading in securities.

announced by the Manager from time to time), not later than three (3) Market Days prior to the Record Date (or such other cut-off date as the Manager may determine). Unitholders should note that all correspondences and notices will be sent to their last registered mailing addresses with CDP. Unitholders which are subject to the laws and regulations of jurisdictions outside Singapore shall, in participating in the DRP, be deemed to have complied with all applicable legal and regulatory requirements of the relevant jurisdictions.

Where deduction of income tax is applicable and the Unitholders elect to receive the distributions in Units, the number of Units to be allocated under the DRP will be computed based on the distributions net of tax deducted.

- **Issue Price**

  The issue price of each new Unit issued pursuant to the DRP will be set at a discount to the adjusted volume-weighted average traded price per Unit[4] for all trades on Singapore Exchange Securities Trading Limited (the "**SGX-ST**") for each of the Market Days during the period of 10 Business Days[5] prior to and ending on the Record Date (the "**Issue Price**"). The Manager will announce further details on the application of the DRP to the Distribution, including the Issue Price of such new Units issued pursuant to the DRP in due course.

IMPORTANT – DISTRIBUTION CURRENCY ELECTION

With effect from 15 June 2020, CDP has implemented a Currency Conversion Service ("**CCY**"), which is a conversion and payment service that converts foreign currency cash distributions to Singapore Dollar (SGD) and credit them directly into CDP direct account holder's active Direct Crediting Service ("**DCS**") bank account. No action is required for CDP Securities Account holder with DCS, the CCY is automatically provided.

Registered Unitholders (other than CDP) and Unitholders whose Units are held directly through CDP will receive their Distribution in Singapore dollars, unless Unitholders elect to receive their Distribution in U.S. dollars by (i) submitting a completed "Distribution Election Notice"[6] to UHREIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (as indicated on the Distribution Election Notice) by Monday, 15 September 2025 and (ii) opt out of CCY at least 3 business days before payment date.

Please refer to https://www.sgx.com/securities/retail-investor/cdp-faqs or contact CDP for further information on how to opt out of the CCY to receive distributions in U.S. dollars.

For the Distribution to be paid in Singapore dollars, the Manager will make the necessary arrangements to convert the Distribution from U.S dollars to Singapore dollars (taking into account the cost of exchange) at the prevailing market exchange rate.

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[4] The adjusted volume-weighted average traded price per Unit in relation to the DRP shall be computed based on the volume-weighted average traded price per Unit ("**VWAP**") for all trades on the SGX-ST for each of the Market Days during the period of 10 Market Days prior to and ending on the Record Date. In the event that there is no trading in the Units during the period of 10 Market Days prior to and ending on the Record Date, the Issue Price shall not exceed the VWAP for all trades on the SGX-ST, for each of the Market Days during a period to be determined by the Manager prior to the announcement of the application of the DRP to the Distribution, and if the Market Days fall before the ex-date of the Distribution, the VWAP for that day shall be adjusted by the amount of the Distribution provided that in the event that the amount of the Distribution is only an estimate and not fixed, there shall be no adjustment to the VWAP in relation to the portion of the Distribution which is an estimate.

[5] "**Business Day**" means any day (other than a Saturday, Sunday or gazetted public holiday) on which commercial banks are open for business in Singapore and the SGX-ST is open for trading in securities.

[6] For the avoidance of doubt, there shall be a single Notice of Election in relation to a Unitholder's election to participate in the DRP and/or to obtain their distributions in U.S. dollar.

Neither CDP nor the Manager will be liable for any damages or losses suffered by Unitholders howsoever arising from the conversion of the Distribution payable to each Unitholder from U.S. dollars to Singapore dollars. Save for approved depository agents (acting as nominees of their individual customers), each Unitholder may elect to receive the entire Distribution in either Singapore dollars or U.S. dollars and will not be able to elect to receive the Distribution in a combination of Singapore dollars and U.S. dollars.

IMPORTANT DATES AND TIMES

Date / Deadline	**Event**
9.00 am Thursday, 21 August 2025	Units will be traded ex-dividend
5.00 pm Friday, 22 August 2025	Close of UHREIT's Transfer Books and Register of Unitholders
Friday, 22 August 2025	Date of announcement of Issue Price of Units for the DRP
Thursday, 28 August 2025	Despatch of Notices of Election and tax forms
5.00 pm Monday, 15 September 2025	Unitholders are reminded to submit the completed tax forms to UHREIT's Unit Registrar – Boardroom Corporate & Advisory Services Pte. Ltd.. Unitholders who do not submit required U.S. tax forms completely and accurately will be subject to withholding taxes on the Distribution.
5.00 pm Monday, 15 September 2025	Unitholders must complete and return the Notice of Election to UHREIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (as indicated on the Notice of Election) in order to participate in the DRP and/or receive the Distribution in U.S. dollars.
Friday, 26 September 2025	Payment of Distribution and issuance, crediting and listing of the Units issued pursuant to the DRP on the SGX-ST

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

Ms. Wong Siew Lu
Head of Investor Relations and Sustainability
Email: ir@uhreit.com
Or visit our website at: http://uhreit.com/

BY ORDER OF THE BOARD

Gerard Yuen
Chief Executive Officer

United Hampshire US REIT Management Pte. Ltd.
(Company Registration No. 201916768W)
As Manager of United Hampshire US Real Estate Investment Trust

13 August 2025

IMPORTANT NOTICE

This announcement is for information purposes only and does not constitute or form part of an invitation, solicitation or offer to any person in Singapore or otherwise to acquire, invest in, purchase or subscribe for any units ("Units") in UHREIT nor shall it or any part of it form the basis of, or be relied on in any connection with, any contract, commitment or investment decision whatsoever. The information contained herein is not comprehensive and does not purport to contain all the information that might be required by you in relation to UHREIT. The information in this announcement is subject to change without notice.

None of UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates, subsidiaries, controlling persons, directors, officers, employees, agents, advisers and representatives, makes any representation or warranty, express or implied, as to the fairness, accuracy, completeness, correctness or reliability of the information and opinions contained herein or otherwise made available nor as to the reasonableness of any assumption contained herein, and any liability therefore (including in respect of direct, indirect or consequential loss or damage) howsoever arising from any use, reliance or distribution of this announcement or its contents or otherwise arising in connection with this announcement is expressly disclaimed. Nothing contained herein is, or shall be relied upon as, a promise or representation, whether as to the past or the future and no reliance, in whole or in part, should be placed on the fairness, accuracy, completeness or correctness of the information and opinions contained herein. Further, nothing in this announcement should be construed as constituting legal, business, tax or financial advice. If you are in any doubt about the contents of this announcement or the action you should take, you should consult your legal, financial, tax or other professional advisers immediately. You are responsible for your own decisions.

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 UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), their subsidiaries 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 Singapore Exchange Securities Trading Limited ("SGX-ST"). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

The past performance of UHREIT is not necessarily indicative of its future performance, Certain statements made in this announcement may not be based on historical information or facts and may be forward-looking statements that involve assumptions, risks and uncertainties. Such forward-looking statements are based on certain assumptions and expectations of future events regarding UHREIT's present and future business strategies and the environment in which UHREIT operates in, and must be read together with those assumptions. 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. No assurance can be given that such assumptions and expectations are accurate or will be met or realized. Predictions, projections or forecasts of the economy or economic trends of the markets are not necessarily indicative of the future or likely performance of UHREIT, and the forecasted financial performance of UHREIT 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. None of UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates, subsidiaries, controlling persons, directors, officers, employees, agents, advisers or representatives undertake to update or revise any information on the basis of any subsequent developments, information, events or otherwise.

This announcement includes information (a) relating to persons other than UHREIT and/or (b) supplied by or on behalf of third-party sources and/or other publicly available sources (including, without limitation, information regarding market participants in the sectors in which UHREIT competes and other industry data) ("Third Party Information"). Such third-party sources have not reviewed this announcement. None of UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates, subsidiaries, controlling persons, directors, officers, employees, agents, advisers or representatives has undertaken any independent verification of such Third Party Information and nothing herein shall be taken as a representation, warranty or undertaking of any responsibility in relation to the accuracy, completeness, correctness and/or reliability of such Third Party Information.

This announcement is not for distribution, directly or indirectly, in or into the United States. No Units are being, or will be, registered under the U.S. Securities Act of 1933, as amended ("Securities Act"), or the securities laws of any state of the U.S. or other jurisdiction and no such securities may be offered or sold in the U.S. except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and any applicable state or local securities laws. No public offering of securities is being or will be made in the U.S. or any other jurisdiction.