



Alpha Integrated Real Estate Investment Trust

(a real estate investment trust constituted on 29 October 2010 under the laws of the Republic of Singapore)

NOTICE OF BOOKS CLOSURE DATE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of Alpha Integrated Real Estate Investment Trust (“**Alpha Integrated REIT**” or “**AI-REIT**”, and the unitholders of AI-REIT, the “**Unitholders**”) will be closed at 5.00 p.m. on 31 July 2026 (the “**Books Closure Date**” or “**Record Date**”) to determine Unitholders’ entitlements to AI-REIT’s distribution. AI-REIT has announced a distribution of **2.03 cents per unit in AI-REIT (“Unit”) for the period from 1 January 2026 to 30 June 2026** (the “**Distribution**”), comprising wholly taxable income distribution.

Unitholders whose securities accounts with The Central Depository (Pte) Limited (“**CDP**”) are credited with Units as at the Books Closure Date will be entitled to the Distribution to be paid on or around 28 September 2026.

DECLARATION FOR SINGAPORE TAX PURPOSES

1. HSBC Institutional Trust Services (Singapore) Limited, as trustee of AI-REIT (the “**Trustee**”) and Alpha Integrated REIT Management Pte. Ltd., as manager of AI-REIT (the “**Manager**”), will not deduct tax from distributions made out of AI-REIT’s taxable income that is not taxed at AI-REIT’s level to:
 - (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 foreign companies;
 - (d) Unitholders which are a body of persons (excluding companies or partnerships) constituted or registered in Singapore, such as:
 - (i) institutions, authorities, persons or funds specified in the First Schedule to the Income Tax Act 1947 of Singapore;
 - (ii) co-operative societies registered under the Co-operative Societies Act 1979 of Singapore;
 - (iii) trade unions registered under the Trade Unions Act 1940 of Singapore;
 - (iv) charities registered under the Charities Act 1994 of Singapore or established by an Act of Parliament;
 - (v) town councils; and
 - (vi) statutory boards.

- (e) Unitholders which are international organisations that are exempt from tax on distributions from the Trustee by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948 of Singapore; and
 - (f) Unitholders which are real estate investment trust exchange-traded funds which have been accorded the tax transparency treatment.
2. For distributions made to classes of Unitholders that do not fall within the categories stated under Note 1 above, the Trustee and the Manager will deduct tax at the rate of 10% if the Unitholders are:
- (a) foreign non-individual investors; or
 - (b) foreign funds.

A foreign non-individual investor 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 units in AI-REIT are not obtained from that operation.

A foreign fund is one that qualifies for tax exemption under section 13CA, 13X or 13Y of the Income Tax Act 1947 of Singapore that is not a resident of Singapore for income tax purposes and:

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

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 (b) to (f) stated under Note 1 above or Section D of Form A if they qualify as a foreign non-individual investor / foreign fund as described under Note 2 above. The Trustee and the Manager 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 Note 1(b) to Note 1(f) above; and (ii) if tax is to be deducted at the rate of 10% for distributions to qualifying foreign non-individual investors/foreign fund.
4. **Unitholders who fall within class (a) under Note 1 above are not required to submit Form A.**
5. Unitholders who do not fall within the classes 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.
6. The Trustee and the Manager will deduct tax at the prevailing corporate tax rate from distributions made out of AI-REIT’s taxable income that are not taxed at AI- REIT’s level, 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 the categories in Note 1(b) to Note 1(f) above);
or
- (c) qualifying foreign non-individual investors / foreign funds (as defined under Note 2 above).

For Units held through the depository agents, the depository agents must complete the “*Declaration by Depository Agents for Singapore Tax Purposes Form*” (“**Form B**”) and its annexes (Annex 1 for individuals, Annexes 2 and 2.1 for qualifying Unitholders and Annex 3 for foreign non-individuals / foreign funds).

7. Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, by AI-REIT’s unit registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (the “**Unit Registrar**”) on or around 4 August 2026.
8. **Unitholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send them to the Unit Registrar such that it is received by 5.00 p.m. on 19 August 2026. The Trustee and the Manager 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 will be obliged to deduct the appropriate amount of tax from the distribution in respect of which this announcement is made.**
9. Unitholders who hold units under the Central Provident Fund Investment Scheme (“**CPFIS**”) and the Supplementary Retirement Scheme (“**SRS**”) do not have to return any form as they will receive gross distributions as long as the distributions are paid to their respective CPFIS and SRS accounts.

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 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 as taxable income in their Singapore income tax return for the year of assessment 2027.

LAST DATE AND TIME FOR RETURN OF FORMS

Boardroom Corporate & Advisory Services Pte. Ltd. will despatch the relevant forms to Unitholders on or around 4 August 2026.

Unitholders and depository agents must complete and return the applicable form to Boardroom Corporate & Advisory Services Pte. Ltd. by 19 August 2026 at 5.00 p.m. in order to receive the taxable income component of the Distribution either at gross or at net (after deduction of tax at 10%) as described above.

IMPORTANT INDICATIVE DATES AND TIMES

Unitholders should note the following important indicative dates and events:

Date/Deadline	Event
Wednesday, 29 July 2026	Last date that the Units are quoted on a “cum”-distribution basis
Thursday, 30 July 2026	Units will be traded ex-dividend
Friday, 31 July 2026 at 5.00 p.m.	Closing of the Transfer Books and Register of Unitholders
Tuesday, 4 August 2026	Despatch of Tax Declaration Forms ¹
Wednesday, 19 August 2026 at 5.00 p.m.	Completed Tax Declaration Form must be received by the Unit Registrar
Monday, 28 September 2026	Payment of Distribution

DIRECTORS’ RESPONSIBILITY STATEMENT

The Directors (including any who may have delegated detailed supervision of this Announcement) have taken all reasonable care to ensure that the facts stated and all opinions expressed in this Announcement are fair and accurate and that no material facts have been omitted from this Announcement, and they jointly and severally accept responsibility accordingly.

Where any information has been extracted or reproduced from published or otherwise publicly available sources, the sole responsibility of the Directors has been to ensure through reasonable enquiries that such information has been accurately and correctly extracted from such sources or, as the case may be, reflected or reproduced in this Announcement.

BY ORDER OF THE BOARD

Alpha Integrated REIT Management Pte. Ltd.

(as Manager of Alpha Integrated Real Estate Investment Trust)

(Company registration no. 202417210W)

Karen Lee

Chief Executive Officer

23 July 2026

¹ “**Tax Declaration Forms**” means the “Declaration for Singapore Tax Purposes Form A and Form B (and its annexes)” which are sent to all Unitholders except individual Unitholders.

**For media and analyst enquiries, please contact:
Alpha Integrated REIT Management Pte. Ltd.**

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About Alpha Integrated REIT

Alpha Integrated Real Estate Investment Trust (“**AI-REIT**”) is a Singapore-listed real estate investment trust focused on high-quality industrial assets. Listed on the Singapore Exchange Securities Trading Limited since 26 November 2010, AI-REIT invests in high quality income-producing industrial properties. As at 31 December 2025, AI-REIT holds interests in a diversified portfolio of 18 properties with a total gross floor area of approximately 386,227 square metres in Singapore, spanning the high-tech industrial, warehouse and logistics, chemical warehouse and logistics, as well as general industrial sectors. The Group’s total assets amounted to approximately S\$1.06 billion as at 31 December 2025. AI-REIT is also a constituent of the MSCI Singapore Micro-Cap Index. AI-REIT is managed by Alpha Integrated REIT Management Pte. Ltd. (“**Manager**”), which is wholly-owned by the REIT.

For further information on Alpha Integrated REIT, please visit www.ai-reit.com.

Important Notice

This Announcement is for information only and does not have regard to your specific investment objectives, financial situation or particular needs. Any information contained in this Announcement is not to be construed as investment or financial advice and does not constitute an invitation or offer to acquire, purchase or subscribe for units in Alpha Integrated Real Estate Investment Trust (“**AI-REIT**”) (“**Units**”), nor does it constitute an offer or invitation to invest in any investment or product of, or to subscribe to any services offered by, the manager of AI-REIT (the “**Manager**”), the trustee of AI-REIT (the “**Trustee**”) or any of their respective affiliates.

The value of the Units and the income derived from them may fall or rise. Units are not obligations of, deposits in, or guaranteed by the Manager, the Trustee or any of their respective 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 that the Manager redeem or purchase their Units for so long as the Units are listed on Singapore Exchange Securities Trading Limited (the “**SGX-ST**”). It is intended that Unitholders may only deal in their Units through trading on the SGX-ST. The listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

The past performance of AI-REIT is not necessarily indicative of its future performance. This Announcement may contain forward-looking statements that involve 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. You are cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager's current views on future events.