



(UEN/Company Registration No. 201228542D)
(Incorporated with limited liability in Singapore)

ANNOUNCEMENT

S\$450,000,000 5.70 PER CENT. SUSTAINABILITY-LINKED PERPETUAL SECURITIES COMPRISED IN SERIES 003 TRANCHE 001 (THE "SERIES 003 TRANCHE 001 PERPETUAL SECURITIES") AND THE S\$50,000,000 5.70 PER CENT. SUSTAINABILITY-LINKED PERPETUAL SECURITIES COMPRISED IN SERIES 003 TRANCHE 002 (THE "SERIES 003 TRANCHE 002 PERPETUAL SECURITIES" AND TOGETHER WITH THE SERIES 003 TRANCHE 001 PERPETUAL SECURITIES, THE "PERPETUAL SECURITIES") (ISIN: SGXF26579122) ISSUED PURSUANT TO THE S\$1,500,000,000 MULTICURRENCY DEBT ISSUANCE PROGRAMME

In the Pricing Supplements dated 8 January 2024 and 24 January 2024 issued by STT GDC Pte. Ltd. (the "**Issuer**") in connection with the offering of the Perpetual Securities, references were made to an application to the Inland Revenue Authority of Singapore ("**IRAS**") for a ruling that holders of the Perpetual Securities may enjoy the tax concessions available for qualifying debt securities ("**QDS**"), provided that the relevant conditions are met. Capitalised terms not defined herein have their same meanings as in the Offering Circular dated 17 October 2023 (the "**Offering Circular**").

The Board of Directors of the Issuer wishes to announce that, based on such ruling which has been obtained from the IRAS and based on the Return on Debt Securities filed with the Monetary Authority of Singapore in respect of each of the Series 003 Tranche 001 Perpetual Securities and Series 003 Tranche 002 Perpetual Securities, the Perpetual Securities would be regarded as "debt securities" for the purpose of Section 43H(4) of the Income Tax Act 1947 of Singapore and Regulation 2 of the Income Tax (Qualifying Debt Securities) Regulations and accordingly, the Distributions due and payable on the Perpetual Securities (including Arrears of Distribution and any Additional Distribution Amount) will be regarded as interest payable on indebtedness. Correspondingly, the Perpetual Securities should qualify as QDS and holders of the Perpetual Securities should therefore be able to enjoy the tax concessions under the QDS scheme subject to the conditions set out in the section "Taxation – Singapore Taxation" of the Offering Circular dated 17 October 2023, as supplemented by the Pricing Supplements dated 8 January 2024 and 24 January 2024.

29 May 2024