

**NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION, DIRECTLY OR INDIRECTLY, IN OR INTO THE UNITED STATES, THE UNITED KINGDOM (OTHER THAN TO ELIGIBLE UK INVESTORS) OR HONG KONG**



**ELITE UK REIT**

(a real estate investment trust constituted on 7 June 2018 under the laws of the Republic of Singapore)

(Managed by Elite UK REIT Management Pte. Ltd.)

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

*Capitalised terms used herein, unless otherwise defined, shall have the meanings ascribed to them in the announcement of Elite UK REIT dated 16 June 2026 titled “Launch of Fully Underwritten Private Placement to Raise Gross Proceeds of Approximately £7.4 million”.*

**NOTICE IS HEREBY GIVEN THAT** pursuant to the Private Placement, the Transfer Books and Register of Unitholders of Elite UK REIT will be closed at **5.00 p.m. (Singapore time) on 24 June 2026** (the “**Record Date**”) for the purposes of determining the entitlements of Unitholders to an advanced distribution of Elite UK REIT’s distributable income for the period from 1 January 2026 to 24 June 2026, being the day immediately prior to the date of issuance of the Private Placement Units pursuant to the Private Placement (the “**Advanced Distribution**”). The Private Placement Units issued pursuant to the Private Placement are expected to be listed on 25 June 2026.

### **ADVANCED DISTRIBUTION**

The Advanced Distribution will be out of tax-exempt income and therefore exempt from Singapore income tax in the hands of all Unitholders. No Singapore income tax will be deducted from such Advanced Distribution.

The quantum of distribution per Unit under the Advanced Distribution is currently estimated to be approximately 1.44 pence.<sup>1</sup> A further announcement on the actual amount of Advanced Distribution (which may differ from the estimate above) will be made by the Manager after the management accounts of Elite UK REIT for the relevant period have been finalised. The Advanced Distribution will only be distributed in respect of the existing Units held as at 5.00 p.m. (Singapore Time) on the Record Date.

The next distribution following the Advanced Distribution will comprise Elite UK REIT’s distributable income for the period from the day on which the Private Placement Units are issued pursuant to the Private Placement to 31 December 2026. Semi-annual distributions will resume thereafter.

Unitholders whose securities accounts with The Central Depository (Pte) Limited (“**CDP**”) are credited with Units as at 5.00 p.m. (Singapore Time) on the Record Date will be entitled to the Advanced Distribution that will be paid on or around 11 August 2026.

---

<sup>1</sup> The amount is an estimate only based on information currently available to the Manager and the Manager’s estimate of Elite UK REIT’s revenue and expenses and the actual Advanced Distribution may differ. The actual quantum of the distribution will be announced on a later date after the closure of the Transfer Books and Register of Unitholders.

**For the avoidance of doubt, the holders of the Private Placement Units to be issued pursuant to the Private Placement will not be entitled to participate in the distribution of any distributable income accrued by Elite UK REIT prior to the date of issue of the Private Placement Units pursuant to the Private Placement (which includes the Advanced Distribution).**

## **DISTRIBUTION REINVESTMENT PLAN**

Elite UK REIT Management Pte. Ltd., as manager of Elite UK REIT (the “**Manager**”), wishes to announce that the distribution reinvestment plan (the “**DRP**”) will apply to the Advanced Distribution.

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

- elect to receive a cash distribution on his existing Units held; or
- elect to receive an allotment of Units credited as fully paid in lieu of all of the cash amount of the distribution entitlement for the distribution period from 1 January 2026 to the date immediately prior to the date on which the New Units are issued pursuant to the Private Placement only.

Participation in the **DRP** is voluntary and Unitholders may elect to participate in respect of all of their unitholdings in Elite UK REIT. 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 Elite UK REIT held on 23 April 2026.

- **Notice of Election**

The Notices of Election<sup>2</sup> in relation to the **DRP** will be sent to Unitholders registered in the Depository Register<sup>3</sup> as at the Record Date on or about 8 July 2026.

Unitholders who wish to receive their Advanced Distribution in Singapore dollars need not take any action. Unitholders who wish to participate in the **DRP** or receive their Distribution in GBP will have to complete the Notice of Election and send it to the Manager c/o The Central Depository (Pte) Limited at the address(es) indicated on the Notices of Election, such that it is received by 5.30 p.m. on Friday, 17 July 2026 (“**Election Closing Date**”).

Unitholders who wish to participate in the **DRP** and do not receive the Notice of Election within three Market Days<sup>4</sup> after the expected date of dispatch on or about 8 July 2026 may inform CDP in writing or submit the Notice of Election to CDP in electronic form via investors.sgx.com by the Election Closing Date.

- **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

---

2 “**Notice of Election**” means the 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 GBP.

3 “**Depository Register**” shall have the meaning ascribed to it in the Companies Act 1967 of Singapore.

4 “**Market Day**” shall mean a day on which the SGX-ST is open for trading in securities.

registered addresses, the DRP will not be offered to Overseas Unitholders (as defined in the DRP Terms and Conditions). 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 The Central Depository (Pte) Limited, not later than three Market Days prior to the Record Date. Unitholders should note that all correspondences and notices will be sent to their last registered 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 allotted under the DRP will be computed based on the distributions net of tax deducted.

- **Issue Price**

The issue price of each new Unit for this DRP will be set at a 2% discount to the volume-weighted average traded price per Unit for all trades on Singapore Exchange Securities Trading Limited (the “**SGX-ST**”) for each of the Market Days during the period of 10 Market Days 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 Advanced Distribution, including the Issue Price of new Units, in due course.

#### **IMPORTANT – DISTRIBUTION CURRENCY ELECTION**

Registered Unitholders (other than CDP) and Unitholders whose Units are held directly through CDP will receive their Advanced Distribution in Singapore dollars, unless Unitholders elect to receive their Advanced Distribution in GBP by submitting a completed “Distribution Election Notice” to CDP by Friday, 17 July 2026. No action is needed for Unitholders who wish to receive the Advanced Distribution in Singapore dollars.

For the Advanced Distribution to be paid in Singapore dollars, the Manager will make the necessary arrangements to convert the Advanced Distribution from GBP into Singapore dollars (taking into account the cost of exchange) at the prevailing market exchange rate. Neither CDP nor the Manager will be liable for any damages or losses suffered by Unitholders howsoever arising from the conversion of the Advanced Distribution payable to each Unitholder from GBP into Singapore dollars. Save for approved depository agents (acting as nominees of their individual customers), each Unitholder may elect to receive the entire Advanced Distribution in either Singapore dollars or GBP and will not be able to elect to receive the Advanced Distribution in a combination of Singapore dollars and GBP.

#### **IMPORTANT DATES AND TIMES**

<b>Event</b>	<b>Indicative Date</b>
Units commence trading on an “ex” basis	Tuesday, 23 June 2026
Record Date for the Advanced Distribution	Wednesday, 24 June 2026 at 5.00 p.m. (Singapore time)

Event	Indicative Date
Date of announcement of Issue Price for the DRP	Wednesday, 24 June 2026
Election start date for Unitholders who wish to participate in the DRP or receive their Advanced Distribution in GBP	Wednesday, 8 July 2026
Unitholders must complete and return the Distribution Election Notice to CDP in order to participate in the DRP and/or receive the Advanced Distribution in GBP	Friday, 17 July 2026 at 5.30 p.m. (Singapore time)
Payment of the Advanced Distribution and listing of Units issued pursuant to the DRP	Tuesday, 11 August 2026

For enquiries, please contact the Manager at +65 6955 9999 or email: [enquiry@eliteukreit.com](mailto:enquiry@eliteukreit.com) or visit our website at <https://www.eliteukreit.com/>.

BY ORDER OF THE BOARD

**ELITE UK REIT MANAGEMENT PTE. LTD.**

(as manager of Elite UK REIT)

(Company Registration No. 201925309R)

Liaw Liang Huat Joshua

Chief Executive Officer

16 June 2026

**Important Notice:**

**This announcement is not for distribution, directly or indirectly, in or into the United States and is not an offer of securities for sale in the United States or any other jurisdictions.**

This announcement is for information purposes only and does not constitute or form part of an offer, invitation or solicitation of any securities of Elite UK REIT in Singapore or any other jurisdiction nor should it or any part of it form the basis of, or be relied upon in connection with, any contract or commitment whatsoever.

The past performance of Elite UK REIT is not necessarily indicative of the future performance of Elite UK REIT.

This announcement may contain forward-looking statements that involve assumptions, 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. Representative examples of these factors include (without limitation) general industry and economic conditions, interest rate trends, cost of capital and capital availability, competition from similar developments, shifts in expected levels of property rental income, changes in operating expenses (including employee wages, benefits and training costs), property expenses and governmental and public policy changes. Investors are cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager's view of future events.

The value of Units and the income derived from them may fall as well as rise. Units are not obligations of, deposits in, or guaranteed by, 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 may only deal in their Units through trading on the SGX-ST. Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

This announcement is not for release, publication or distribution, directly or indirectly, in or into the United States, the United Kingdom (other than to eligible UK investors) or Hong Kong and should not be distributed, forwarded to or transmitted in or into any jurisdiction where to do so might constitute a violation of applicable securities laws or regulations.

The securities in Elite UK REIT have not been and will not be registered under the United States Securities Act of 1933, as amended (the "**U.S. Securities Act**") and may not be offered or sold in the United States except pursuant to an applicable exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and in compliance with any applicable state securities laws. Any public offering of securities to be made in the United States would be made by means of a prospectus that may be obtained from an issuer and would contain detailed information about such issuer and the management, as well as financial statements. There will be no public offering of the securities referred to herein in the United States.

Elite UK REIT has not been authorised as a collective investment scheme by Hong Kong's Securities and Futures Commission (the "**SFC**") pursuant to section 104 of Hong Kong's Securities and Futures Ordinance (Cap. 571) (the "**SFO**"). Accordingly, the Private Placement Units have not been reviewed or approved by any regulatory authority, including the SFC, and (i) no person shall offer or sell in Hong Kong, by means of any document, any Private Placement Units other than to persons who are "professional investors" within the meaning of the SFO and the Securities and Futures (Professional Investor) Rules (Cap. 571D) and any other rules made under the SFO or as otherwise permitted under the SFO; and (ii) no person may issue, circulate or distribute, or have in its possession for the purposes of issue, circulation or distribution, whether in Hong Kong or elsewhere, any invitation, advertisement

or other document relating to the Private Placement Units, which is directed at, or the contents of which are likely to be accessed or read by, the public of Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to the Private Placement Units which are or are intended to be disposed of only to persons outside Hong Kong or only to “professional investors” within the meaning of the SFO and the Securities and Futures (Professional Investor) Rules and any other rules made under the SFO or as otherwise permitted under the SFO.

This publication has not been reviewed by the Monetary Authority of Singapore.

**Notification under Section 309B of the Securities and Futures Act 2001 of Singapore:** The Private Placement Units are prescribed capital markets products (as defined in the Securities and Futures (Capital Markets Products) Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).