FRASERS CENTREPOINT TRUST

(Constituted in the Republic of Singapore pursuant to a trust deed dated 5 June 2006 (as amended, restated and supplemented))

NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

Notice is hereby given that the Transfer Books and Register of Unitholders of Frasers Centrepoint Trust ("**FCT**") will be closed at 5.00pm on 30 October 2026 for the purpose of determining unitholders' entitlements to FCT's distribution. FCT has announced a distribution of 6.214 Singapore cents per unit for 1 April 2026 to 30 September 2026. This distribution comprises a taxable component of 6.209 Singapore cents per unit and a tax-exempt component of 0.005 Singapore cents per unit.

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with units in FCT as at 5.00pm on 30 October 2026 will be entitled to the distribution that will be paid on **27 November 2026**.

Declaration for Singapore Tax Purposes

1. Tax will be deducted at source from the taxable income component in certain circumstances. The following paragraphs describe the circumstances in which tax will or will not be deducted from the taxable income component of the distribution.

2. The following categories of unitholders (not including a person acting in the capacity of a trustee) will receive a gross distribution (i.e. no tax will be deducted from it): -
   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 companies incorporated outside Singapore;
   d) unitholders which are bodies of persons (excluding companies or partnerships) incorporated or registered in Singapore, including charities registered under the Charities Act 1994 or established by any written law, town councils, statutory boards, co-operative societies registered under the Co-operatives Societies Act 1979 or trade unions registered under the Trade Unions Act 1940;
   e) unitholders which are international organisations that are exempt from tax on such distributions by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948; and
   f) unitholders which are real estate investment trust exchange-traded funds which have been accorded the tax transparency treatment.

3. To receive a gross distribution, unitholders in categories (b) to (f) above must complete a prescribed form – the "*Declaration for Singapore Tax Purposes Form*" ("**Form A**").

4. These categories of unitholders, unless they are exempt from tax because of their own circumstances, will have to declare the gross taxable income in their income tax return and pay income tax subsequently at their own applicable tax rates.

5. Unitholders in category (a) are not required to submit any form. The gross distribution received by these unitholders (irrespective of their tax residence status) is exempt from Singapore income tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession. Where the distribution is not exempt from Singapore income tax, these unitholders will have to declare the gross taxable income in their income tax return.

6. Tax at the reduced rate of 10%* will be deducted from the distribution made to qualifying non-resident non-individual investors or qualifying non-resident funds@. A qualifying non-resident non-individual investor / qualifying non-resident fund@ is one who is not a resident of Singapore** for income tax purposes and:-

a) who does not have a permanent establishment^ in Singapore (other than a fund manager in Singapore); or
b) who carries on any operation through a permanent establishment in Singapore (other than a fund manager in Singapore), where the funds used to acquire the units in FCT are not obtained from that operation.

7. To receive the distribution net of tax deducted at 10%*, qualifying non-resident non-individual investor / qualifying non-resident fund@ are required to complete Form A.

8. Beneficial owners of units in FCT who hold their units through depository agents will receive:-
   a) gross distribution if they are persons described in categories (a) to (f) under Paragraph 2 above; and
   b) distribution net of tax deducted at 10%* if they are qualifying non-resident non-individual investors/ qualifying non-resident funds described in Paragraph 6 above.

9. To receive gross distribution and distribution net of tax deducted at 10%*, depository agents are required to complete the "*Declaration by Depository Agents for Singapore Tax Purposes Form*" ("**Form B**") and its annexes.

10. Form A and Form B (and its annexes) will be sent to unitholders and depository agents respectively, by FCT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., on or around **3 November 2026**.

11. Unitholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Unit Registrar such that they are received by **5.00pm on 12 November 2026**. Failure to comply with any of these requirements will render Form A and Form B invalid and the trustee and the manager of FCT will be obliged to deduct tax at the rate of 17% from the distribution.

12. Unitholders who hold units under the Central Provident Fund Investment Scheme and the Supplementary Retirement Scheme do not have to return any form. They will receive gross distribution.

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* The reduced rate of 10% will apply to distributions made up to 31 December 2030.

** A company is not a resident of Singapore if the management and control of its business is exercised outside Singapore.

@ A qualifying non-resident fund refers to a non-resident fund that is a fund being a non-resident company, a partnership where all partners are non-residents, a trust administered by a non-resident trustee, or a non-resident entity, and is one that qualifies for tax exemption under Section 13D, 13OA (with effect from 1 January 2025), 13U or 13V of the Income Tax Act 1947.

^ Under Section 2 of the Income Tax Act 1947, permanent establishment means a fixed place where a business is wholly or partly carried on. It includes a place of management, a branch, an office, a factory, a warehouse, a workshop, a farm or plantation, a mine, oil well, quarry or other place of extraction of natural resources, a building or work site or a construction, installation or assembly project. A person shall deemed to have a permanent establishment in Singapore if the person (a) carries on supervisory activities in connection with a building or work site or a construction, installation or assembly project; or (b) has another person acting on that person's behalf in Singapore who (i) has and habitually exercises an authority to conclude contracts; (ii) maintains a stock of goods or merchandise for the purpose of delivery on behalf of that person; or (iii) habitually secures orders wholly or almost wholly for that person or for such other enterprises as are controlled by that person.

BY ORDER OF THE BOARD

Frasers Centrepoint Asset Management Ltd.
As manager of Frasers Centrepoint Trust
Company Registration No: 200601347G

Catherine Yeo
Company Secretary
22 October 2026

For further information, kindly contact:
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