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SGX Stock Code (SGD): GRN

Bloomberg Ticker Symbol: GRN SP

Date: 12 September 2025

Dividend Announcement for UOB APAC GREEN REIT ETF

On 12 September 2025, UOB Asset Management Ltd (the "Manager"), the manager of the UOB APAC Green REIT ETF (the "Fund") announced a distribution of S$0.015892 per unit registered in the name of each holder of the Fund (each a "Unitholder").

The above distribution is paid out of Capital which is a non-taxable receipt in the hands of the Unitholders.

The Fund is an exchange traded fund listed on the Mainboard of the Singapore Exchange Securities Trading Limited. The attention of Unitholders is drawn to the following in respect of the dividend distribution.

Date	Event
19 Sep 2025	Ex Dividend Date
22 Sep 2025	Record Date
29 Sep 2025	Distribution Payment Date

The dividend will be paid directly to Unitholder's bank account.

Unitholders may receive distributions from the Fund, being a REIT ETF, which are made out of the following:

- Qualifying S-REIT Distributions;
- income that has been taxed on the Trustee of the Fund; and
- non-taxable income/receipts of the Fund.

Distributions made out of Qualifying S-REIT Distributions

The table below shows the tax treatment of the distributions based on the types of Holders:

	Unitholder	**Tax treatment**	**Withholding Tax Treatment under Section 45 of the ITA**
Qualifying Unitholders	Individuals who derive any distribution through a partnership in Singapore or from the carrying on of a trade, business or profession.	Tax at the individual's tax rates. The individual must declare such distributions received as income in their tax returns.	Section 45 of the ITA does not apply.
	Other individuals.	Exempted from tax.	
	• Companies incorporated and resident in Singapore; • Singapore branches of companies incorporated outside Singapore; • Bodies of persons incorporated or registered in Singapore; • International organisations that are exempt from tax.	Tax at their respective tax rates unless otherwise exempt.	
Non-Resident Non-Individual Unitholders	Qualifying non-resident non-individuals.	Subject to a 10% final* withholding tax in respect of distributions made during the period from 1 July 2018 to 31 December 2025. * The Unitholders cannot claim any expenses against the distributions received.	Section 45 of the ITA applies.

	Qualifying non-resident funds	Subject to a 10% final* withholding tax in respect of distributions made during the period from 1 July 2019 to 31 December 2025. * The Unitholders cannot claim any expenses against the distributions received.	
	Others	Subject to withholding tax at the prevailing corporate tax rate**. ** The tax deducted is not a final tax. The Unitholder may submit a tax return to claim allowable expenses under the ITA and Section 46(1)(d) of the ITA credit in respect of the tax deducted to obtain a refund of any tax deducted in excess of its actual tax liability.	Section 45 of the ITA applies.

Distributions made out of income that has been taxed on the Trustee of the Fund

Distributions made out of income that has been taxed on the Trustee will not be subject to further tax when distributed to the Unitholders.

Distributions made out of non-taxable income/receipts

Non-taxable income/receipts of the Fund could be:

- capital gains: or
- tax exempt income.

The above non-taxable income/receipts do not form part of the statutory income of the Trustee of the Fund. Thus, by virtue of Section 35(15) of the ITA, distributions by the Trustee out of the above non-taxable income/receipts are not taxable in the hands of the Unitholders.

For the avoidance of doubt, we have not applied to the IRAS for tax transparency treatment to apply to the Fund as at the date of this Prospectus.

Disclaimer

This letter has not been reviewed by the Monetary Authority of Singapore. It is for information only and is not a recommendation, offer or solicitation to deal in any capital markets products or investments and does not have regard to your specific investment objectives, financial situation or particular needs. You should read the prospectus and Product Highlights Sheet for the UOB APAC Green REIT ETF (the "Fund"), which is available and may be obtained from UOB Asset Management Ltd ("UOBAM") or any of the appointed Participating Dealers("PDs"), before deciding whether to subscribe units in the Fund. Investments are subject to investment risks and foreign exchange risks, including the possible loss of the principal amount invested. The performance of the Fund, the value of its units and any accruing income are not guaranteed and may rise or fall. Past performance, payout yield and payments and any prediction, projection, or forecast are not indicative of the future performance, payout yields and payments of the Fund. You should independently assess any information, opinion or estimate provided and seek professional advice on them. Information, opinions, estimates, graphs, charts, formulae or devices provided are subject to change without notice and are not to be relied on as advice. The Fund may invest in financial derivative instruments for hedging and/or efficient portfolio management.

The units of the Fund are listed and traded on the Singapore Stock Exchange ("SGX") and may be traded at prices different from its net asset value, suspended from trading, or delisted. Such listing does not guarantee a liquid market for the units. You cannot subscribe or redeem units in the Fund directly with UOBAM, but you may, subject to specific conditions, do so on the SGX or through the PDs. Any dividend distributions, which may be either be made out of income, capital gains and/or capital, are not guaranteed and subject to the Manager's discretion. Any such dividend distributions may have the effect of lowering the net asset value of the Fund.

The Fund is not in any way sponsored, endorsed, sold or promoted by and/or its affiliates and SGX and/or its affiliates make no warranty or representation whatsoever, expressly or impliedly, either as to the results to be obtained from the use of the iEdge-UOB APAC Yield Focus Green REIT Index (the "Index") and/or the figure at which the Index stands at any particular time on any particular day or otherwise, The Index is administered, calculated and published by SGX. SGX shall not be liable (whether in negligence or otherwise) to any person for any error in the Fund and the Index and shall not be under any obligation to advise any person of any error therein.

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