

FAR EAST HOSPITALITY TRUST

A hospitality stapled group comprising:

Far East Hospitality Real Estate Investment Trust

(a real estate investment trust constituted on 1 August 2012 under the laws of the Republic of Singapore)

Far East Hospitality Business Trust

(a business trust constituted on 1 August 2012 under the laws of the Republic of Singapore)

**NOTICE OF CUMULATIVE DISTRIBUTION RECORD DATE AND DISTRIBUTION
PAYMENT DATE**

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Stapled Securityholders of Far East Hospitality Trust ("**Far East H-Trust**") will be closed at **5.00 p.m. on Thursday, 7 August 2025** (the "**Record Date**") for the purpose of determining the entitlements of stapled securityholders of Far East H-Trust ("**Stapled Securityholders**") to Far East H-Trust's cumulative distribution comprising (a) the period from 1 January 2025 to 30 June 2025 ("**1HFY25 Distribution**") and (b) the period from 1 July 2025 to 19 August 2025 (the "**Advanced Distribution**", together with the 1HFY25 Distribution, the "**Cumulative Distribution**"), being the day immediately preceding the day on which the issuance of an aggregate of S\$15.0 million worth of stapled securities of Far East H-Trust (the "**Earn-out Stapled Securities**") in connection with the acquisition of Oasia Hotel Downtown are expected to be issued.¹

The Earn-out Stapled Securities are expected to be issued on 20 August 2025.

The next distribution following the Cumulative Distribution will comprise of Far East H-Trust's distributable income for the period from the day the Earn-out Stapled Securities are issued to 31 December 2025. Semi-annual distributions will resume thereafter.

The current expectation of the Managers is that the quantum of distribution per stapled security in Far East H-Trust ("**Stapled Security**") under the Cumulative Distribution is estimated to be 2.25 Singapore cents per Stapled Security from Far East Hospitality Real Estate Investment Trust ("**Far East H-REIT**") entirely comprising (a) the 1HFY25 Distribution of 1.78 Singapore cents per Stapled Security, and (b) the Advanced Distribution which is currently estimated to be 0.47 Singapore cents per Stapled Security, and which (a) and (b) collectively, is made up of:

- (i) a taxable income component of 1.98 Singapore cents per Stapled Security ("**taxable income distribution**"); and
- (ii) an other gains component of 0.27 Singapore cents per Stapled Security ("**other gains distribution**").

The actual quantum of the distribution per Stapled Security under the Cumulative Distribution (together with a breakdown on the proportion of the Cumulative Distribution which comprise the taxable income distribution component and the other gains distribution component from Far East Hospitality Real Estate Investment Trust ("**Far East H-REIT**") entirely) will be announced at a later date after the management accounts of Far East H-REIT for the period from 1 July 2025 to 19 August 2025 have been finalised.

¹ For further details, please refer to the announcement dated 30 July 2025 titled "Issuance of Earn-out Stapled Securities in relation to the Acquisition of Oasia Hotel Downtown".

For Singapore income tax purposes, the components making up a Stapled Security are recognised separately, i.e. as one Far East H-REIT unit and one Far East Hospitality Business Trust (“**Far East H-BT**”) unit. Accordingly, distributions from Far East H-Trust are recognised separately as distributions from Far East H-REIT and distributions from Far East H-BT for the purpose of determining the applicable Singapore tax treatment.

Stapled Securityholders whose securities accounts with The Central Depository (Pte) Limited are credited with stapled securities of Far East H-Trust (“**Stapled Securities**”) as at 5.00 p.m. on **Thursday, 7 August 2025** will be entitled to the Cumulative Distribution that will be paid on **Thursday, 25 September 2025**.

DECLARATION FOR SINGAPORE TAX PURPOSES

A. Taxable income distribution

1. For taxable income distribution from Far East H-REIT, tax will be deducted at source in certain circumstances. The following paragraphs describe the circumstances in which tax will or will not be deducted from such Cumulative Distribution.
2. The following categories of Stapled Securityholders will receive a gross Cumulative Distribution (i.e. no tax will be deducted from it):-
 - (a) holders who are individuals and who hold the Stapled Securities either in their sole names or jointly with other individuals;
 - (b) holders which are companies incorporated and tax resident in Singapore;
 - (c) holders which are Singapore branches of companies incorporated outside Singapore;
 - (d) holders which are body of persons (excluding companies or partnerships) incorporated or registered in Singapore, such as:
 - (i) charities registered under the Charities Act 1994 or established by any written law; or
 - (ii) town councils; or
 - (iii) statutory boards; or
 - (iv) co-operative societies registered under the Co-operative Societies Act 1979; or
 - (v) trade unions registered under the Trade Unions Act 1940;
 - (e) holders which are international organisation that is exempt from tax on such distribution by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948;
 - (f) holders which are real estate investment trust exchange-traded funds (“REIT ETFs”) which have been accorded the tax transparency treatment; and
 - (g) Supplementary Retirement Scheme (“SRS”) operators, acting in their capacity as nominees for Stapled Securities purchased using SRS funds.



3. To receive a gross Cumulative Distribution, Stapled Securityholders in categories (b) to (f) under Paragraph 2 above must complete a prescribed form – the “*Declaration for Singapore Tax Purposes Form*” (“**Form A**”).
4. These categories of Stapled Securityholders, unless they are exempt from tax because of their own circumstances, will have to pay income tax subsequently at their own applicable tax rates.
5. Stapled Securityholders in category (a) under Paragraph 2 above are not required to submit any form. The gross Cumulative Distribution received by these Stapled Securityholders (irrespective of their tax residence status) is exempt from tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession. Where the Cumulative Distribution are received by such Stapled Securityholders through a partnership in Singapore or from the carrying on of a trade, business or profession, such Stapled Securityholders must declare the Cumulative Distribution received as income in their Singapore income tax returns.
6. Tax at the reduced rate of 10 per cent. (10%) will be deducted from the Cumulative Distribution made to foreign non-individual Stapled Securityholders or foreign funds.

A foreign non-individual Stapled Securityholder is one (other than an individual) who is not a resident of Singapore for income tax purposes and:-

- (a) who does not have a permanent establishment in Singapore; or
- (b) who carries on any operation in Singapore through a permanent establishment in Singapore, where the funds used to acquire the Stapled Securities in Far East H-Trust are not obtained from that operation.

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

- (c) who does not have a permanent establishment in Singapore (other than a fund manager in Singapore); or
- (d) who 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 Stapled Securities in Far East H-Trust are not obtained from that operation.

A foreign fund refers to 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.

7. To receive the Cumulative Distribution net of tax deducted at 10 per cent. (10%), foreign non-individual Stapled Securityholders and foreign funds are required to complete Form A
8. Beneficial owners of Stapled Securities in Far East H-Trust who hold their Stapled Securities 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 per cent. (10%) if they are foreign non-individuals and foreign funds described in Paragraph 6 above.

9. To receive gross Cumulative Distribution or Cumulative Distribution net of tax deducted at 10 per cent. (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 Stapled Securityholders and depository agents respectively, by Far East H-Trust's Stapled Security Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (the "**Registrar**") on or around **11 August 2025**.
11. Stapled Securityholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Registrar by **5.00 p.m. on 21 August 2025**. DBS Trustee Limited, the trustee of Far East H-REIT (the "**REIT Trustee**") and FEO Hospitality Asset Management Pte. Ltd. as manager of Far East H-REIT (the "**REIT 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 REIT Trustee and the REIT Manager will be obliged to deduct the appropriate amount of tax from the Cumulative Distribution in respect of which this announcement is made.
12. Stapled Securityholders who hold the Stapled Securities under the SRS do not have to return any form as they will receive gross Cumulative Distribution as long as Cumulative Distribution are paid to their respective SRS accounts.

B. Other gains distribution

The other gains component of the Cumulative Distribution is not taxable in the hands of all Stapled Securityholders. No tax will be deducted at source from this component.

DECLARATION IN INCOME TAX RETURN

The taxable income component of this Cumulative Distribution is considered as income for the year 2025. Beneficial owners of the Cumulative Distribution, other than those who are exempt from tax on the Cumulative Distribution or who are entitled to the reduced tax rate of 10 per cent. (10%) are required to declare the gross amount of the taxable income distribution as taxable income in their Singapore income tax return for the year of assessment 2025.

IMPORTANT REMINDER

The Registrar will despatch the relevant forms to Stapled Securityholders on or around **11 August 2025**.

Stapled Securityholders and the depository agents must complete and return the Declaration for Singapore Tax Purposes Forms A and B (and its annexes), respectively to the Registrar's office by 5.00 p.m. on **Thursday, 21 August 2025** in order to receive the Cumulative Distribution either at gross or at net (after deduction of tax at 10 per cent. (10%)) as described above.

IMPORTANT DATES AND TIMES

Date/Time	Event
Wednesday, 6 August 2025	Stapled Securities will be traded ex-distribution
Thursday, 7 August 2025	Closure of the Transfer Books and Register of Stapled Securityholders
Thursday, 21 August 2025	Stapled Securityholders and the depository agents must complete and return the Forms A and B (and its annexes), respectively to the Registrar's office
Thursday, 25 September 2025	Payment of Cumulative Distribution

Should Stapled Securityholders have any queries in relation to the matters stated above, please do not hesitate to contact:

Mr James Tan

Manager, Investor Relations & Sustainability Management

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By Order of the Board

Gerald Lee Hwee Keong
 Chief Executive Officer and Executive Director
 FEO Hospitality Asset Management Pte. Ltd.
 (Company Registration No. 201102629K)
 30 July 2025

By Order of the Board

Gerald Lee Hwee Keong
 Chief Executive Officer and Executive Director
 FEO Hospitality Trust Management Pte. Ltd.
 (Company Registration No. 201210698W)
 30 July 2025

Important Notice

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for Stapled Securities.

The value of Stapled Securities and the income derived from them may fall as well as rise. Stapled Securities are not obligations of, deposits in, or guaranteed by, the Managers or any of their affiliates. An investment in Stapled Securities is subject to investment risks, including the possible loss of the principal amount invested. Investors have no right to request the Managers to redeem their Stapled Securities while the Stapled Securities are listed. It is intended that Stapled Securityholders may only deal in their Stapled Securities through trading on the SGX-ST. Listing of the Stapled Securities on the SGX-ST does not guarantee a liquid market for the Stapled Securities. The past performance of Far East H-Trust is not necessarily indicative of the future performance of Far East H-Trust.

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for Stapled Securities in the United States. This announcement is not for publication or distribution, directly or indirectly, in or into the United States (including its territories and possessions, any state of the United States and the District of Columbia), Canada or Japan. The securities referred to herein have not been and will not be registered under the United States Securities Act of 1933, as amended (the "**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 under the Securities Act. No public offering of securities is being made in the United States.