



(Constituted in Republic of Singapore pursuant to a trust deed dated 17 March 2011 (as amended))

ANNOUNCEMENT

NOTICE OF RECORD AND DISTRIBUTION PAYMENT DATE

*Capitalised terms used herein, unless otherwise defined, shall have the meanings ascribed to them in the announcement of Keppel DC REIT dated 3 February 2025 titled "Issue and Listing of 40,670,000 Sponsor Subscription Units in Keppel DC REIT pursuant to the Sponsor Subscription", in relation to the Sponsor Subscription (the "**Listing of Sponsor Subscription Units Announcement**").*

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of Keppel DC REIT will be closed on **Monday, 4 August 2025 at 5.00 p.m.** (the "**Record Date**") for the purpose of determining the entitlements of holders of units in Keppel DC REIT ("**Units**", and the holders of Units, the "**Unitholders**") to Keppel DC REIT's distribution of:

- (a) 5.133 cents per Unit for the period from 1 January 2025 to 30 June 2025 (the "**Distribution**") comprising:
 - (i) taxable income distribution of 2.145 cents per Unit;
 - (ii) tax-exempt income distribution of 1.672 cents per Unit; and
 - (iii) capital distribution of 1.316 cents per Unit.
- (b) 4.207 cents per Unit for the Sponsor Subscription Units¹ trading under the temporary Keppel DC REIT A stock counter for the period from 3 February 2025 to 30 June 2025, comprising:
 - (i) taxable income distribution of 1.791 cents per Unit;
 - (ii) tax-exempt income distribution of 1.344 cents per Unit; and
 - (iii) capital distribution of 1.072 cents per Unit.

Further to the Listing of Sponsor Subscription Units Announcement, the Sponsor Subscription Units were issued under a separate temporary stock counter (Counter Name: Keppel DC REIT A, Stock Code: X1JU) from the existing Keppel DC REIT stock counter. Such temporary stock counter will be maintained for the period commencing from the date of issue of the Sponsor Subscription Units to the last day of "cum-distribution" trading for the existing Units, in respect of the distribution period ending 30 June 2025. After the last day of "cum-distribution" trading, both the Sponsor Subscription Units and the existing Units will be aggregated and traded under the existing Keppel DC REIT stock counter on the Main Board of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**").

¹ "**Sponsor Subscription Units**" refer to the 40,670,000 Units which were issued to Keppel DC Investment Holdings Pte. Ltd. at an issue price of S\$2.090 per Sponsor Subscription Unit to partially finance the proposed acquisition of an interest in two data centres located at 82 Genting Lane, Singapore 349567. Please refer to the Circular dated 5 December 2024 for more information.

The Sponsor Subscription Units and the existing Units will be aggregated and traded under the existing Keppel DC REIT stock counter on the Main Board of the SGX-ST from 9.00 a.m. on Tuesday, 5 August 2025.

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with Units at the Record Date will be entitled to the Distribution (which is currently expected to be paid on Monday, 15 September 2025).

DECLARATION FOR SINGAPORE TAX PURPOSES

The Distribution will comprise three types of distribution – distribution of taxable income (“**Taxable Income Distribution**”), distribution of tax-exempt income (“**Tax-Exempt Income Distribution**”) and distribution of capital (“**Capital Distribution**”).

The Tax-Exempt Income Distribution is exempt from tax in the hands of all Unitholders. No tax will be deducted at source from such distribution.

The Capital Distribution is treated as a return of capital to Unitholders for Singapore income tax purposes and is therefore not subject to Singapore income tax. For Unitholders who are liable to Singapore income tax on profits from sale of Units, the amount of Capital Distribution will be applied to reduce the cost base of their Units for Singapore income tax purposes.

Tax will be deducted at source from the Taxable Income Distribution in certain circumstances. The following paragraphs in this section describe the circumstances in which tax will or will not be deducted from such distribution, which is referred therein as a “distribution”.

Perpetual (Asia) Limited, in its capacity as trustee of Keppel DC REIT (the “**Trustee**”), and the Manager will not deduct tax from distributions made to Qualifying Unitholders. A Qualifying Unitholder refers to:

- (a) an individual;
- (b) a company incorporated and tax resident in Singapore;
- (c) a Singapore branch of a company incorporated outside Singapore;
- (d) a body of persons (excluding company or partnership) incorporated or registered in Singapore, including a charity registered under the Charities Act 1994 of Singapore, or established by any written law, a town council, a statutory board, a co-operative society registered under the Co-operative Societies Act 1979 of Singapore, a platform work association registered under Part 3 of the Platform Workers Act 2024 of Singapore or a trade union registered under the Trade Unions Act 1940 of Singapore;
- (e) an international organisation that is exempt from tax on such distributions by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948 of Singapore; or
- (f) a real estate investment trust exchange-traded fund (“**REIT ETF**”) which has been accorded the tax transparency treatment.

Qualifying Unitholders (Individuals)

Unitholders who are individuals and who hold Units in their sole names or jointly with other individuals are not required to complete any forms and will receive a gross distribution. The distribution received by individuals (whether Singapore tax resident or not) is tax-exempt if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession. The gross distribution derived by individuals through a partnership in Singapore or from the carrying on of a trade,

business or profession is not exempt from tax and such individuals must declare the gross distribution received as income in their Singapore tax returns.

Qualifying Unitholders (REIT ETFs)

Unitholders who are REIT ETFs which have been accorded the tax transparency treatment will receive a gross distribution. Such Unitholders must complete a prescribed form (Section C) to declare that they have been accorded the tax transparency treatment - the “Declaration for Singapore Tax Purposes Form” (“**Form A**”). REIT ETFs will receive Form A from Keppel DC REIT’s Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. If a REIT ETF fails to return Form A or fails to properly complete Form A, the Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such REIT ETF.

Qualifying Unitholders (other than individuals and REIT ETFs)

Qualifying Unitholders (other than individuals and REIT ETFs) will receive a gross distribution, but will have to pay Singapore income tax later at their own applicable tax rates unless they are exempt from tax because of their own circumstances. Such Unitholders must complete Form A (which is the “Declaration for Singapore Tax Purposes Form”) (Section A, B or C, whichever is applicable) to declare their Singapore tax residence status. They will receive Form A from Keppel DC REIT’s Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. If a Qualifying Unitholder (other than individuals and REIT ETFs) fails to return Form A or fails to properly complete Form A, the Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Qualifying Unitholder (other than individuals and REIT ETFs).

CPF/SRS Funds

Unitholders who have purchased their Units using moneys from their Central Provident Fund (“**CPF**”) accounts or Supplementary Retirement Scheme (“**SRS**”) accounts will receive a gross distribution which is tax-exempt. There is no need for such Unitholders to complete any forms.

Foreign (Non-Individual) Unitholders

For foreign (non-individual) Unitholders who meet certain conditions, they will receive their distribution net of 10% tax. A foreign non-individual investor is one who is not a resident of Singapore for Singapore 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 Units are not obtained from that operation. Such Unitholders must complete Form A (Section D) to declare their status in relation to these conditions. They will receive Form A from Keppel DC REIT’s Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete (Section D) and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. The Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Unitholder if Form A is not returned within the stipulated time limit or is not properly completed.

Foreign Funds

Foreign funds will receive their distribution net of 10% tax. A foreign fund is one that qualifies for tax exemption under sections 13D, 13OA (with effect from 1 January 2025), 13U or 13V of the Income Tax Act 1947 of Singapore that is not a resident of Singapore for income tax purposes and: (a) who does not have a permanent establishment in Singapore (other than the fund manager in Singapore); or (b) who carries on any operation in Singapore through a permanent establishment in Singapore (other than the fund manager in Singapore), where the funds used to acquire the Units are not obtained from that operation. Such Unitholders must complete Form A (Section E) to declare their status in relation to

these conditions. They will receive Form A from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete (Section E) and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd.. The Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Unitholder if Form A is not returned within the stipulated time limit or is not properly completed.

Nominee Unitholders

Nominees who hold their Units for the benefit of Qualifying Unitholders will receive a gross distribution. Nominees who hold their Units for the benefit of foreign (non-individual) investors or foreign funds will receive a distribution net of 10% tax. This is provided that the nominees furnish certain particulars of the beneficiaries to the Trustee and the Manager. These particulars are to be provided together with a declaration by the nominees on the status of the beneficiaries.

Nominees will receive the Declarations by Depository Agents for Singapore Tax Purposes Form ("**Form B**") from Keppel DC REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form B to Boardroom Corporate & Advisory Services Pte. Ltd.. The Trustee and the Manager will be obliged to deduct tax at the rate of 17% from the distribution to such Unitholder if the applicable form is not returned within the stipulated time limit or is not properly completed.

Joint Unitholders and All Other Unitholders

All other Unitholders, including Unitholders who hold their Units jointly (other than those held jointly by individuals) will receive their distribution net of 17% tax. There is no need for such Unitholders to complete any forms.

IMPORTANT REMINDER

Last Date and Time for Return of the Forms

Boardroom Corporate & Advisory Services Pte. Ltd. will despatch the relevant forms to the relevant Unitholders on or around **Friday, 8 August 2025**. Such relevant Unitholders must complete and return the applicable form(s) to Boardroom Corporate & Advisory Services Pte. Ltd.'s office at 1 Harbourfront Avenue, #14-07 Keppel Bay Tower, Singapore 098632 by **Thursday, 21 August 2025 at 5.00 p.m.** in order to receive a gross distribution or distribution net of 10% tax, as the case may be.

DECLARATION IN INCOME TAX RETURN

The distribution is considered as income for the year 2025. Beneficial owners of the distribution, other than those who are exempt from tax on the distribution or who are entitled to the reduced tax rate of 10%, are required to declare the gross Taxable Income Distribution as taxable income in their income tax return for the year of assessment 2026.

IMPORTANT DATES AND TIMES

Date / Deadline	Event
5.00 p.m., Monday, 4 August 2025	Close of Keppel DC REIT's Transfer Books and Register of Unitholders for the Distribution
9.00 a.m., Tuesday, 5 August 2025	Commencement of trading of the Sponsor

	Subscription Units and existing Units under the existing Keppel DC REIT stock counter
5.00 p.m., Thursday, 21 August 2025	Unitholders and depository agents must have completed and returned the “Declaration for Singapore Tax Purposes Form A and Form B” to the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd.
Monday, 15 September 2025	Payment of Distribution

The above timetable may be subject to change. In the event that the above timetable is modified, the Manager will make a separate SGXNET announcement.

By Order of the Board
Keppel DC REIT Management Pte. Ltd.
(UEN: 199508930C)
as manager of Keppel DC REIT

Chiam Yee Sheng / Darren Tan
Company Secretaries
25 July 2025

IMPORTANT NOTICE

This announcement is for information purposes only and does not constitute or form part of an offer, invitation, inducement or solicitation of any offer to acquire, purchase or subscribe for Units of Keppel DC 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.

This announcement may contain forward-looking statements that involve 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 other companies and venues for the sale or distribution of goods and services, shifts in customer demands, customers and partners, changes in operating expenses (including employee wages, benefits and training costs), governmental and public policy changes and the continued availability of financing in the amounts and the terms necessary to support future business. 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 past performance of Keppel DC REIT and the Manager are not necessarily indicative of the future performance of any of them.

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, the Trustee or any of their respective 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. The past performance of Keppel DC REIT is not necessarily indicative of the future performance of Keppel DC REIT.