

(A real estate investment trust constituted on 7 September 2018 under the laws of the Republic of Singapore) (Managed by Prime US REIT Management Pte. Ltd.)

Date: 26 June 2025

Prime US REIT SGX Symbol: OXMU ISIN # SGXC75818630 Posting date<sup>1</sup>: 1 July 2025 Period: 1 July 2025 to 30 September 2025

Publicly Traded Partnership ("PTP") Transfer Qualified Notice Withholding Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)

## This is intended to be a Qualified Notice under Treas. Reg. § 1.1446(f)-4(b)(3) to be used with respect to transfers of interests in Prime US REIT

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in Prime US REIT. The exception applies because Prime US REIT satisfied the following requirement(s) on the "PTP designated date"<sup>2</sup>:

 Per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A)(2), Prime US REIT was not engaged in a trade or business within the United States at any time during its taxable year through the "PTP designated date"<sup>2</sup>.

<sup>&</sup>lt;sup>1</sup> Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in Prime US REIT that occur during a 92-day period effective as of the "Posting Date" of this Qualified Notice. It is also possible that Prime US REIT issues a new Qualified Notice during this 92-day period, in which case, the most recently posted Qualified Notice will apply (subject to certain optional 10-day timing rules).

<sup>&</sup>lt;sup>2</sup> For purposes of this Qualified Notice, the "PTP Designated Date" (per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(B)) is the "Posting Date" (above).