

**RE: Keppel Pacific Oak US REIT**  
**SGX Symbol: CMOU**  
**ISIN # SG1EA100007**  
**Posting date<sup>1</sup>: 1 January 2026**  
**Publicly Traded Partnership (“PTP”) Transfer Qualified Notice Withholding**  
**Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)**

**Date: 30 December 2025**

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

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in Keppel Pacific Oak US REIT. The exception applies because Keppel Pacific Oak 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), Keppel Pacific Oak 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.”

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<sup>1</sup> Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in Keppel Pacific Oak US REIT that occur during a 92-day period effective as of the “Posting Date” of this Qualified Notice. This Qualified Notice cannot be relied upon after this 92-day period. It is also possible that Keppel Pacific Oak 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>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).