CapitaLand INTEGRATED COMMERCIAL TRUST

**CAPITALAND INTEGRATED COMMERCIAL TRUST**
**2026 FIRST HALF UNAUDITED FINANCIAL STATEMENTS AND DISTRIBUTION ANNOUNCEMENT**

## INTRODUCTION

CICT (the "Trust") was constituted under a trust deed dated 29 October 2001 entered into between CapitaLand Integrated Commercial Trust Management Limited (as manager of CICT) (the "Manager") and HSBC Institutional Trust Services (Singapore) Limited (as trustee of CICT) (the "Trustee"), as amended.

CICT is the first Real Estate Investment Trust ("REIT") listed on Singapore Exchange Securities Trading Limited (the "SGX–ST") in July 2002. The principal activity of CICT is to invest, directly or indirectly, in real estate which is income producing and is used or primarily used for commercial purposes (including retail and/or office purposes), located predominantly in Singapore.

On 14 January 2026, the Manager announced that the Trustee has entered into an agreement with an unrelated third-party for the sale of 90 strata lots in Bukit Panjang Plaza ("BPP") at the sale price of S$428.0 million, which was completed on 27 February 2026.

On 14 January 2026, the consortium comprising the wholly owned sub-trust of CICT and another entity whose shareholders comprise CapitaLand Group Pte. Ltd. (or its wholly owned subsidiary) and a third-party shareholder, being a UOL consortium, was awarded the tender of a mixed-use commercial and residential site at Hougang Central by the Housing and Development Board. CICT will develop and own 100% of the commercial component at an expected total development cost of S$1.1 billion.

On 10 March 2026, CMT MTN Pte. Ltd. ("CMT MTN") issued S$300.0 million 2.18% fixed rate notes due 2031 (the "Notes") through its US$7.0 billion Euro-Medium Term Note Programme ("EMTN programme") to finance or refinance, in whole or in part, the Eligible Green Projects (as defined in the pricing supplement of the Notes) undertaken by CICT and its subsidiaries (the "Group") in accordance with the CICT Green Finance Framework (as defined in the pricing supplement of the Notes).

On 20 April 2026, HSBC Institutional Trust Services (Singapore) Limited, as trustee of CapitaLand Commercial Trust ("CCT"), which is a wholly owned sub-trust of CICT, entered into a put and call option agreement to sell its 100% interest in Asia Square Tower 2 ("AST2") for an agreed property value of S$2,476.0 million to IOI Marina View Pte. Ltd., an unrelated third party (the "Divestment"). The Divestment is expected to complete in 2H 2026, subject to conditions to be fulfilled.

On 20 April 2026, the Manager announced that the Trustee has entered into a sale and purchase agreement with Cuscaden Peak Pte. Ltd., Cuscaden Peak Two Pte. Ltd., Times Properties Private Limited and Paragon Trust Management Pte. Ltd., which are indirect wholly owned subsidiaries of Temasek Holdings (Private) Limited, to acquire 100% of the units in Paragon Trust and 100% of the issued share capital of Orchard 290 Ltd ("Orchard 290") for an estimated purchase consideration of approximately S$3,848.0 million (the "Acquisition"). Paragon Trust and Orchard 290 together hold 100% of the freehold property known as Paragon. The Acquisition was completed on 1 July 2026.

Pursuant to the launch of the private placement (the "Launch Announcement") on 20 April 2026, 326,087,000 units were issued on 29 April 2026 to raise approximately S$750.0 million of gross proceeds. As set out in the Launch Announcement, the gross proceeds from the private placement were deployed to finance the Acquisition on 1 July 2026 and pay the transaction-related expenses in connection with the private placement. Prior to this, the Manager has utilised S$555.0 million for debt repayment on short term basis.

As at 30 June 2026, CICT's property portfolio comprises:

| Retail | Office | Integrated Developments |
|---|---|---|
| 1) Bedok Mall, held through Brilliance Mall Trust ("BMT") | 1) Asia Square Tower 2 ("AST2")[3] | 1) Funan[9] |
| 2) Bugis+ | 2) Capital Tower, held through CapitaLand Commercial Trust ("CCT") | 2) Plaza Singapura |
| 3) Bugis Junction | 3) CapitaGreen, held through MSO Trust | 3) The Atrium@Orchard |
| 4) Clarke Quay | 4) Six Battery Road, held through CCT | 4) Raffles City Singapore ("RCS"), held through RCS Trust |
| 5) IMM Building | 5) Gallileo, Germany (94.9% interest)[4] | 5) 101-103 Miller Street and Greenwood Plaza, Australia (50.0% interest)[10] |
| 6) Junction 8 | 6) Main Airport Center, Germany (94.9% interest)[5] | |
| 7) Lot One Shoppers' Mall | 7) 66 Goulburn Street, Australia[6] | |
| 8) Tampines Mall | 8) 100 Arthur Street, Australia[7] | |
| 9) Westgate, held through Infinity Mall Trust ("IMT") | 9) CapitaSky (70.0% interest)[8] | |
| 10) ION Orchard (50.0% interest)[1] | 10) CapitaSpring, held through Glory Office Trust ("GOT") | |
| 11) ION Orchard Link (50.0% interest)[2] | | |
| 12) Property under development at Hougang Central, held through Horizon Commercial Trust | | |

*Footnotes:*

1. *Held through wholly owned subsidiary, CapitaLand Retail Singapore Investments Pte. Ltd. ("CRSI")'s 50.0% interest in Orchard Turn Holding Pte. Ltd. ("OTH") which holds Orchard Turn Retail Investment Pte. Ltd. ("OTRI").*
2. *Held through wholly owned subsidiary, CRSI's 50.0% interest in ION Orchard Link Pte. Ltd. ("IOL").*
3. *Held through indirect wholly owned subsidiary Asia Square Tower 2 Pte. Ltd.*
4. *94.9% interest held through indirect wholly owned subsidiary, CCT Galaxy One Pte. Ltd.*
5. *94.9% interest held through indirect wholly owned subsidiary, CCT Mercury One Pte. Ltd.*
6. *Held through indirect wholly owned subsidiary, Gateway Goulburn Trust.*
7. *Held through indirect wholly owned subsidiary, Gateway Arthur Trust.*
8. *Held through wholly owned subsidiary, 79RR Office Trust's 70.0% interest in 79RR LLP.*
9. *Retail component held through CICT, office components held through Victory Office 1 Trust ("VO1T") and Victory Office 2 Trust ("VO2T").*
10. *50.0% interest held through indirect wholly owned subsidiary, Monopoly Trust.*

In addition, CICT owns an interest in CapitaLand China Trust ("CLCT"), a REIT listed on the SGX-ST and Sentral REIT, held through CapitaLand Commercial Trust ("CCT"), a commercial real estate investment trust listed in Malaysia. As at 30 June 2026, CICT owns approximately 7.6% interest in CLCT and 9.8% interest in Sentral REIT.

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**CapitaLand Integrated Commercial Trust
and its Subsidiaries (Group)**

**(Constituted in the Republic of Singapore pursuant to a trust deed dated 29 October 2001
(as amended))**

Condensed Interim Financial Statements

For the Six-month period ended 30 June 2026

## Condensed Interim Statements of Financial Position
## As at 30 June 2026

| | Note | Group 30/6/2026 S$'000 | Group 31/12/2025 S$'000 | Trust 30/6/2026 S$'000 | Trust 31/12/2025 S$'000 |
|---|---|---|---|---|---|
| **Non-current assets** | | | | | |
| Plant and equipment | | 5,030 | 5,058 | 1,076 | 1,032 |
| Investment properties | 3 | 23,487,977 | 25,601,573 | 8,059,648 | 8,012,765 |
| Investment property under development | | 647,621 | - | - | - |
| Subsidiaries | | - | - | 16,099,445 | 16,012,921 |
| Joint ventures | | 1,062,511 | 1,047,801 | - | - |
| Equity investments at fair value | | 113,596 | 132,693 | 86,697 | 103,370 |
| Financial derivatives | | - | 379 | - | - |
| Other non-current assets | | 195,000 | - | 195,000 | - |
| | | 25,511,735 | 26,787,504 | 24,441,866 | 24,130,088 |
| **Current assets** | | | | | |
| Asset held for sale | 4 | 2,476,000 | 390,885 | - | 390,885 |
| Trade and other receivables | | 108,089 | 102,702 | 1,002,707 | 419,033 |
| Cash and cash equivalents | | 99,925 | 149,489 | 24,844 | 64,325 |
| Financial derivatives | | 1,061 | 764 | 660 | 764 |
| | | 2,685,075 | 643,840 | 1,028,211 | 875,007 |
| **Total assets** | | **28,196,810** | **27,431,344** | **25,470,077** | **25,005,095** |
| **Current liabilities** | | | | | |
| Financial derivatives | | 25,766 | 8,083 | 6,211 | 632 |
| Trade and other payables | | 336,077 | 335,226 | 304,502 | 328,808 |
| Current portion of security deposits | | 99,186 | 103,281 | 45,774 | 46,513 |
| Loans and borrowings | 5 | 759,985 | 654,630 | 521,772 | 398,967 |
| Lease liabilities | | 1,182 | 1,684 | 538 | 888 |
| Provision for taxation | | 5,963 | 5,078 | - | - |
| Liabilities held for sale | 4 | 27,012 | 8,285 | - | 8,285 |
| | | 1,255,171 | 1,116,267 | 878,797 | 784,093 |
| **Non-current liabilities** | | | | | |
| Financial derivatives | | 193,498 | 203,510 | 48,315 | 60,058 |
| Trade and other payables | | 49,037 | 49,261 | 105,000 | 105,000 |
| Loans and borrowings | 5 | 9,161,671 | 9,334,893 | 8,157,260 | 8,355,435 |
| Lease liabilities | | 22,731 | 21,414 | 219 | 308 |
| Non-current portion of security deposits | | 195,165 | 215,659 | 89,279 | 85,769 |
| Deferred tax liabilities | | 13 | 23 | - | - |
| | | 9,622,115 | 9,824,760 | 8,400,073 | 8,606,570 |
| **Total liabilities** | | **10,877,286** | **10,941,027** | **9,278,870** | **9,390,663** |
| **Net assets** | | **17,319,524** | **16,490,317** | **16,191,207** | **15,614,432** |
| Represented by: | | | | | |
| Unitholders' funds | | 17,120,736 | 16,292,063 | 16,191,207 | 15,614,432 |
| Non-controlling interests | | 198,788 | 198,254 | - | - |
| | | **17,319,524** | **16,490,317** | **16,191,207** | **15,614,432** |
| **Units in issue ('000)** | 6 | **7,954,480** | **7,611,318** | **7,954,480** | **7,611,318** |
| **Net asset value / net tangible asset per unit attributable to Unitholders (S$)** | 7 | **2.15** | **2.14** | **2.03** | **2.05** |

The accompanying notes form an integral part of these condensed interim financial statements.

**Condensed Interim Statement of Total Return**
**Six-month period ended 30 June 2026**

| | | Group | |
|---|---|---|---|
| | **Note** | **Six-month period ended 30/6/2026 S$'000** | **Six-month period ended 30/6/2025 S$'000** |
| Gross revenue | 8 | 846,753 | 787,646 |
| Property operating expenses | 9 | (216,265) | (207,781) |
| **Net property income** | | **630,488** | **579,865** |
| | | | |
| Interest and other income | | 934 | 4,762 |
| Investment Income | | 4,246 | 4,636 |
| Management fees: | | | |
| - Base component | | (28,125) | (25,782) |
| - Performance component | | (27,350) | (25,631) |
| Professional fees | | (1,105) | (459) |
| Valuation fees | | (318) | (389) |
| Trustee's fees | | (1,916) | (1,778) |
| Audit fees | | (445) | (457) |
| Finance costs | 10 | (149,811) | (154,999) |
| Other expenses | | (1,965) | (2,654) |
| **Net income before share of results of joint ventures** | | **424,633** | **377,114** |
| Share of results (net of tax) of: | | | |
| - Joint ventures | | 31,213 | 34,986 |
| **Net income** | | **455,846** | **412,100** |
| Net change in fair value of investment properties | | 222,261 | - |
| Gain on divestment of investment property | 11 | 31,652 | - |
| Gain on divestment of a joint venture | 11 | - | 26 |
| **Total return before tax** | | **709,759** | **412,126** |
| Taxation | | (3,327) | (6,672) |
| **Total return** | | **706,432** | **405,454** |
| | | | |
| **Total return attributable to:** | | | |
| Unitholders | | 699,332 | 399,670 |
| Non-controlling interests | | 7,100 | 5,784 |
| **Total return** | | **706,432** | **405,454** |
| | | | |
| **Earnings per unit (cents)** | | | |
| Basic | 12 | 9.04 | 5.47 |
| Diluted | 12 | 9.03 | 5.46 |

The accompanying notes form an integral part of these condensed interim financial statements.

**Condensed Interim Distribution Statement**
**Six-month period ended 30 June 2026**

| | Note | Group<br>Six-month period ended 30/6/2026<br>S$'000 | Group<br>Six-month period ended 30/6/2025<br>S$'000 |
|---|---|---|---|
| Amount available for distribution to Unitholders at beginning of the period | | 360,545 | 249,796 |
| Total return attributable to Unitholders | | 699,332 | 399,670 |
| Net tax and other adjustments | A | (273,277) | (11,259) |
| Tax-exempt income | | 19,238 | 4,300 |
| Capital distributions | | 8,874 | 3,003 |
| Distribution income from joint ventures | | 16,748 | 20,811 |
| | | 470,915 | 416,525 |
| Amount available for distribution to Unitholders | | 831,460 | 666,321 |
| **Distributions to Unitholders during the period:** | | | |
| Distribution of 3.29 cents per unit for period from 12/09/2024 to 31/12/2024 | | - | (240,120) |
| Distribution of 4.61 cents per unit for period from 14/08/2025 to 31/12/2025 | | (350,882) | - |
| Advanced Distribution of 3.98 cents per unit for period from 01/01/2026 to 28/04/2026 | | (303,492) | - |
| | | (654,374) | (240,120) |
| Amount retained for general corporate and working capital purposes | B | (4,246) | (4,636) |
| **Amount available for distribution to Unitholders at end of the period** | | **172,840** | **421,565** |
| **Distribution per unit (cents)[1]** | | **6.02** | **5.62** |

*Footnote:*

1. *Distribution per unit relates to the distributions in respect of the relevant financial period. The distribution relating to the period 29 April to 30 June 2026 will be paid after 30 June 2026.*

**Condensed Interim Distribution Statement (cont'd)**
**Six-month period ended 30 June 2026**

**Note A**

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026 S$'000** | **Six-month period ended 30/6/2025 S$'000** |
| **Net tax and other adjustments comprise:** | | |
| - Management fees paid and payable in Units[1] | 27,339 | 25,301 |
| - Trustee's fees | 1,840 | 1,708 |
| - Amortisation of transaction costs | 2,086 | 1,362 |
| - Net change in fair value of investment properties | (222,261) | - |
| - Profit from subsidiaries | (31,521) | (18,861) |
| - Share of result (net of tax) of joint ventures | (31,213) | (34,986) |
| - Taxation[2] | 3,016 | 6,483 |
| - Gain on divestment of investment property | (31,652) | - |
| - Gain on divestment of a joint venture | - | (26) |
| - Temporary differences and other adjustments[3] | 9,226 | 7,829 |
| - Rollover adjustments[4] | (137) | (69) |
| **Net tax and other adjustments** | **(273,277)** | **(11,259)** |

*Footnotes:*

1. *For the six-month period ended 30 June 2026 ("1H 2026") and 2025 ("1H 2025"), these relate to 50.0% of base and performance components of the management fees for period from 1 January to 30 June 2026 and 1 January to 30 June 2025 respectively.*

2. *These exclude the non-controlling interests' share of Gallileo Property S.a.r.l. ("Gallileo Co."), MAC Property Company B.V. and MAC Car Park Company B.V. (collectively as "MAC entities") and 79RR LLP.*

3. *These include mainly the adjustments for interest expense, amortisation of lease incentive and marketing fee incurred as well as the accounting effect of the purchase price allocation adjustment of certain fixed rate borrowings.*

4. *These relate to the differences between taxable income previously distributed and the quantum finally agreed with Inland Revenue Authority of Singapore ("IRAS").*
   *For 1H 2026: 79RR Office Trust (YA 2023) and IMT (YA 2024).*
   *For 1H 2025: BMT (YA 2024).*

**Note B**

For 1H 2026, this relates to distribution income received from CLCT of S$3.1 million (1H 2025: S$3.5 million) and Sentral REIT of S$1.1 million (1H 2025: S$1.1 million).

**Condensed Interim Statements of Movements in Unitholders' Funds**
**Six-month period ended 30 June 2026**

| | Group | | Trust | |
|---|---|---|---|---|
| | Six-month period ended 30/6/2026 S$'000 | Six-month period ended 30/6/2025 S$'000 | Six-month period ended 30/6/2026 S$'000 | Six-month period ended 30/6/2025 S$'000 |
| **Net assets attributable to Unitholders at beginning of the period** | **16,292,063** | **15,524,456** | **15,614,432** | **14,906,319** |
| **Operations** | | | | |
| Total return attributable to Unitholders | 699,332 | 399,670 | 472,838 | 417,812 |
| **Hedging reserves** | | | | |
| Effective portion of changes in fair value of cashflow hedges | (28,339) | (170,358) | (12,012) | (63,855) |
| Net change in fair value of cash flow hedges reclassified to Statement of Total Return | 44,884 | 49,745 | 18,073 | 4,012 |
| Share of net fair value changes on cash flow hedges of joint ventures | 5,996 | (22,063) | - | - |
| **Movement in foreign currency translation reserves** | 11,348 | 4,244 | - | - |
| **Movement in fair value reserves** | (19,097) | (2,376) | (16,673) | (2,001) |
| **Unitholders' transactions** | | | | |
| Creation of units | | | | |
| - Management fees paid | 6,865 | 6,398 | 6,865 | 6,398 |
| - Management fees payable | 20,869 | 19,311 | 20,869 | 19,311 |
| - Private placement | 750,000 | - | 750,000 | - |
| | 777,734 | 25,709 | 777,734 | 25,709 |
| Issue expenses | (8,811) | - | (8,811) | - |
| Distributions to Unitholders | (654,374) | (240,120) | (654,374) | (240,120) |
| Net increase/(decrease) in net assets resulting from Unitholders' transactions | 114,549 | (214,411) | 114,549 | (214,411) |
| **Net assets attributable to Unitholders at end of the period** | **17,120,736** | **15,568,907** | **16,191,207** | **15,047,876** |

**Non-controlling interests ("NCI")[1]**

| | Group | |
|---|---|---|
| | Six-month period ended 30/6/2026 S$'000 | Six-month period ended 30/6/2025 S$'000 |
| At beginning of the period | 198,254 | 197,715 |
| Total return attributable to NCI | 7,100 | 5,784 |
| Distributions to NCI | (6,249) | (5,920) |
| Hedging reserves attributable to NCI | (150) | (2,776) |
| Translation differences from financial statements of foreign operations | (167) | 376 |
| **At end of the period** | **198,788** | **195,179** |

*Footnote:*

1. *This relates to 30.0% ownership interest held by NCI in 79RR LLP and 5.1% ownership interest held by NCI in Gallileo Co. and MAC entities respectively.*

**Condensed Interim Portfolio Statement**
**As at 30 June 2026**

**Group**

| Description of Property | Tenure of Land | Term of Lease | Remaining Term of Lease | Location | Existing Use | Carrying Value 30/6/2026 S$'000 | Carrying Value 31/12/2025 S$'000 | Percentage of Total Net Assets[1] 30/6/2026 % | Percentage of Total Net Assets[1] 31/12/2025 % |
|---|---|---|---|---|---|---|---|---|---|
| ***Investment properties in Singapore*** | | | | | | | | | |
| **Retail** | | | | | | | | | |
| Tampines Mall | Leasehold | 99 years | 65 years | 4 Tampines Central 5 | Commercial | 1,167,056 | 1,158,000 | 6.8 | 7.1 |
| Bugis Junction | Leasehold | 99 years | 63 years | 200 Victoria Street | Commercial | 1,157,338 | 1,155,000 | 6.8 | 7.1 |
| Westgate | Leasehold | 99 years | 84 years | 3 Gateway Drive | Commercial | 1,143,276 | 1,140,000 | 6.7 | 7.0 |
| Bedok Mall | Leasehold | 99 years | 84 years | 311 New Upper Changi Road | Commercial | 828,800 | 827,996 | 4.8 | 5.1 |
| Junction 8 | Leasehold | 99 years | 64 years | 9 Bishan Place | Commercial | 816,559 | 815,000 | 4.8 | 5.0 |
| IMM Building | Leasehold | 60 years | 23 years | 2 Jurong East Street 21 | Commercial Warehouse | 799,709 | 790,002 | 4.7 | 4.8 |
| Lot One Shoppers' Mall | Leasehold | 99 years | 66 years | 21 Choa Chu Kang Avenue 4 | Commercial | 593,455 | 584,000 | 3.5 | 3.6 |
| CQ @ Clarke Quay | Leasehold | 99 years | 63 years | 3A/B/C/D/E River Valley Road | Commercial | 414,640 | 413,936 | 2.4 | 2.5 |
| Bugis+ | Leasehold | 60 years | 39 years | 201 Victoria Street | Commercial | 362,440 | 362,571 | 2.1 | 2.2 |
| Balance carried forward | | | | | | 7,283,273 | 7,246,505 | 42.6 | 44.4 |

The accompanying notes form an integral part of these condensed interim financial statements.

**Condensed Interim Portfolio Statement (cont'd)**
**As at 30 June 2026**

**Group**

| Description of Property | Tenure of Land | Term of Lease | Remaining Term of Lease | Location | Existing Use | Carrying Value 30/6/2026 S$'000 | Carrying Value 31/12/2025 S$'000 | Percentage of Total Net Assets[1] 30/6/2026 % | Percentage of Total Net Assets[1] 31/12/2025 % |
|---|---|---|---|---|---|---|---|---|---|
| Balance brought forward | | | | | | 7,283,273 | 7,246,505 | 42.6 | 44.4 |
| **Office** | | | | | | | | | |
| CapitaSpring | Leasehold | 99 years | 55 years | 86 and 88 Market Street | Commercial | 1,898,959 | 1,900,000 | 11.1 | 11.7 |
| CapitaGreen | Leasehold | 99 years | 47 years | 138 Market Street | Commercial | 1,717,317 | 1,718,000 | 10.0 | 10.5 |
| Six Battery Road | Leasehold | 999 years | 799 years | 6 Battery Road | Commercial | 1,623,212 | 1,623,000 | 9.5 | 10.0 |
| Capital Tower | Leasehold | 99 years | 69 years | 168 Robinson Road | Commercial | 1,473,979 | 1,471,000 | 8.6 | 9.0 |
| CapitaSky | Leasehold | 99 years | 41 years | 79 Robinson Road | Commercial | 1,268,602 | 1,268,000 | 7.4 | 7.8 |
| **Integrated Developments** | | | | | | | | | |
| Raffles City Singapore | Leasehold | 99 years | 52 years | 250 and 252 North Bridge Road, 2 Stamford Road and 80 Bras Basah Road | Commercial | 3,441,770 | 3,434,000 | 20.1 | 21.1 |
| Plaza Singapura | Freehold | NA | NA | 68 Orchard Road | Commercial | 1,450,631 | 1,443,256 | 8.5 | 8.9 |
| Funan | Leasehold | 99 years | 52 years | 107 & 109 North Bridge Road | Commercial | 852,346 | 852,000 | 5.0 | 5.2 |
| The Atrium@Orchard | Leasehold | 99 years | 81 years | 60A & 60B Orchard Road | Commercial | 795,402 | 789,000 | 4.6 | 4.8 |
| Balance carried forward | | | | | | 21,805,491 | 21,744,761 | 127.4 | 133.4 |

The accompanying notes form an integral part of these condensed interim financial statements.

## Condensed Interim Portfolio Statement (cont'd)
## As at 30 June 2026

**Group**

| Description of Property | Tenure of Land | Term of Lease | Remaining Term of Lease | Location | Existing Use | Carrying Value 30/6/2026 S$'000 | Carrying Value 31/12/2025 S$'000 | Percentage of Total Net Assets[1] 30/6/2026 % | Percentage of Total Net Assets[1] 31/12/2025 % |
|---|---|---|---|---|---|---|---|---|---|
| Balance brought forward | | | | | | 21,805,491 | 21,744,761 | 127.4 | 133.4 |
| ***Investment properties in Australia*** | | | | | | | | | |
| **Office** | | | | | | | | | |
| 100 Arthur Street | Freehold | NA | NA | 100 Arthur Street | Commercial | 266,949 | 242,634 | 1.6 | 1.5 |
| 66 Goulburn Street | Leasehold | 111 – 125 years | 90 years | Civic Tower, 66 Goulburn Street | Commercial | 242,156 | 223,667 | 1.4 | 1.4 |
| **Integrated Developments** | | | | | | | | | |
| 101–103 Miller Street and Greenwood Plaza | Freehold | NA | NA | 101–103 Miller Street & 36 Blue Street | Commercial | 293,778 | 271,054 | 1.7 | 1.7 |
| ***Investment properties in Germany*** | | | | | | | | | |
| **Office** | | | | | | | | | |
| Gallileo | Freehold | NA | NA | Gallusanlage 7/ Neckarstrasse 5 | Commercial | 557,457 | 547,629 | 3.2 | 3.3 |
| Main Airport Center | Freehold | NA | NA | Unterschweinstiege 2-14 | Commercial | 322,146 | 319,828 | 1.9 | 2.0 |
| **Investment properties** | | | | | | 23,487,977 | 23,349,573 | 137.2 | 143.3 |

The accompanying notes form an integral part of these condensed interim financial statements.

## Condensed Interim Portfolio Statement (cont'd)
## As at 30 June 2026

**Group**

| Description of Property | Tenure of Land | Term of Lease | Remaining Term of Lease | Location | Existing Use | Carrying Value 30/6/2026 S$'000 | Carrying Value 31/12/2025 S$'000 | Percentage of Total Net Assets[1] 30/6/2026 % | Percentage of Total Net Assets[1] 31/12/2025 % |
|---|---|---|---|---|---|---|---|---|---|
| Balance brought forward – Investment Properties | | | | | | 23,487,977 | 23,349,573 | 137.2 | 143.3 |
| ***Investment property under development in Singapore*** | | | | | | | | | |
| Property under development at Hougang Central | Leasehold | 99 years | 99 years | Hougang Avenue 10 / Hougang Central | Commercial | 647,621 | - | 3.8 | - |
| ***Asset held for sale in Singapore*** | | | | | | | | | |
| Asia Square Tower 2 | Leasehold | 99 years | 81 years | 12 Marina View | Commercial | 2,476,000 | 2,252,000 | 14.5 | 13.8 |
| Bukit Panjang Plaza | Leasehold | 99 years | 67 years | 1 Jelebu Road | Commercial | - | 390,885 | - | 2.4 |
| **Other assets and liabilities (net)** | | | | | | (9,292,074) | (9,502,141) | (54.3) | (58.3) |
| **Net assets of the Group** | | | | | | 17,319,524 | 16,490,317 | 101.2 | 101.2 |
| **Non-controlling interests** | | | | | | (198,788) | (198,254) | (1.2) | (1.2) |
| **Net assets attributable to Unitholders** | | | | | | 17,120,736 | 16,292,063 | 100.0 | 100.0 |

[1] *Net assets attributable to Unitholders*

*NA* *Not Applicable*

The accompanying notes form an integral part of these condensed interim financial statements.

**Condensed Interim Statement of Cash Flows**
**Six-month period ended 30 June 2026**

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026 S$'000** | **Six-month period ended 30/6/2025 S$'000** |
| **Cash flows from operating activities** | | |
| Total return for the period | 706,432 | 405,454 |
| **Adjustments for:** | | |
| Amortisation of lease incentive and marketing fee | 11,972 | 1,977 |
| Assets written off | 3 | - |
| Depreciation and amortisation | 360 | 261 |
| Doubtful debt written off | - | 1 |
| Finance costs | 149,811 | 154,999 |
| Interest and other income | (934) | (4,762) |
| Investment income | (4,246) | (4,636) |
| Management fees paid/payable in units | 27,734 | 25,709 |
| Net change in fair value of investment properties | (222,261) | - |
| Share of results of joint ventures | (31,213) | (34,986) |
| Gain on divestment of a joint venture | - | (26) |
| Gain on divestment of investment property | (31,652) | - |
| Taxation | 3,327 | 6,672 |
| (Write back)/ Allowance of doubtful debts | (319) | 539 |
| **Operating income before working capital changes** | **609,014** | **551,202** |
| **Changes in working capital:** | | |
| Trade and other receivables | (28,845) | (1,880) |
| Trade and other payables | (54,993) | (35,251) |
| Security deposits | 1,618 | 8,034 |
| **Cash generated from operations** | **526,794** | **522,105** |
| Income tax paid | (2,447) | (2,582) |
| **Net cash from operating activities** | **524,347** | **519,523** |
| | | |
| **Cash flows from investing activities** | | |
| Capital expenditure on investment properties | (78,851) | (108,955) |
| Capital expenditure on investment property under development | (610,431) | - |
| Payment of deposit in relation to the Acquisition | (195,000) | - |
| Distribution received from joint ventures | 22,500 | 27,208 |
| Distribution received from equity investments at fair value | 4,246 | 4,636 |
| Interest received | 855 | 4,701 |
| Net cash inflow on divestment of joint venture | - | 13,534 |
| Net cash inflow on divestment of investment property | 415,285 | - |
| Repayment of loan from a joint venture | - | 24,300 |
| Proceeds from disposal of plant and equipment | 1 | - |
| Purchase of plant and equipment | (347) | (391) |
| **Net cash used in investing activities** | **(441,742)** | **(34,967)** |

**Condensed Interim Statement of Cash Flows (cont'd)**
**Six-month period ended 30 June 2026**

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026 S$'000** | **Six-month period ended 30/6/2025 S$'000** |
| **Cash flows from financing activities** | | |
| Distribution paid to Unitholders | (638,274) | (240,120) |
| Distribution paid to non-controlling interests | (6,227) | (5,533) |
| Interest paid | (150,198) | (157,285) |
| Payment of issue and financing expenses | (12,115) | (4,208) |
| Payment of lease liabilities | (969) | (1,323) |
| Proceeds from loans and borrowings | 2,417,643 | 1,250,479 |
| Proceeds from issue of units | 750,000 | - |
| Proceeds from loans and borrowings from non-controlling interests | 454 | 2,945 |
| Repayment of loans and borrowings | (2,492,483) | (1,315,953) |
| **Net cash used in financing activities** | **(132,169)** | **(470,998)** |
| | | |
| **Net (decrease)/increase in cash and cash equivalents** | (49,564) | 13,558 |
| Cash and cash equivalents at beginning of the period | 149,489 | 156,358 |
| **Cash and cash equivalents at end of the period** | **99,925** | **169,916** |

**Significant non-cash transactions**

a) In 1H 2026, 17,074,807 (1H 2025: 18,681,441) units were issued to the Manager as payment for the management fees payable in units, amounting to S$40,026,000 (1H 2025: S$36,512,000).

**Notes to the Condensed Interim Financial Statements**

These notes form an integral part of the Condensed Interim Financial Statements.

## 1 General

CapitaLand Integrated Commercial Trust (the "Trust") is a Singapore-domiciled unit trust constituted pursuant to the trust deed dated 29 October 2001 (as amended) (the "Trust Deed") between CapitaLand Integrated Commercial Trust Management Limited (the "Manager") and HSBC Institutional Trust Services (Singapore) Limited (the "Trustee"). The Trust Deed is governed by the laws of the Republic of Singapore. The Trustee is under a duty to take into custody and hold the assets of the Trust and its subsidiaries (the "Group") in trust for the holders ("Unitholders") of units in the Trust (the "Units").

The Trust was formally admitted to the Official List of the Singapore Exchange Securities Trading Limited ("SGX-ST") on 17 July 2002 ("Listing Date") and was included under the Central Provident Fund ("CPF") Investment Scheme on 13 September 2002.

The principal activity of CICT is to invest, directly or indirectly, in real estate which is income producing and is used or primarily used for commercial purposes (including retail and/or office purposes), located predominantly in Singapore.

The principal activities of the material subsidiaries and joint ventures are to invest in income producing real estate and real estate related assets, which are used or substantially used for commercial purposes, with the primary objective of achieving an attractive level of return from rental income and for long-term capital growth.

These Condensed Interim Financial Statements as at and for the six-month period ended 30 June 2026 relate to the Trust and its subsidiaries (the "Group") and the Group's interests in its equity-accounted investees.

## 2 Basis of preparation

The Condensed Interim Financial Statements of the Group has been prepared in accordance with the *Statement of Recommended Accounting Practice 7* "*Reporting Framework for Investment Funds" ("RAP 7")* issued by the Institute of Singapore Chartered Accountants ("ISCA"), the applicable requirements of the Code on Collective Investment Schemes ("CIS Code") issued by the Monetary Authority of Singapore ("MAS") and the provisions of the Trust Deed. RAP 7 requires that the accounting policies to generally comply with the principles relating to recognition and measurement of the Singapore Financial Reporting Standards ("FRS").

The Condensed Interim Financial Statements do not include all of the information required for full annual financial statements and should be read in conjunction with the last issued audited financial statements of the Group as at 31 December 2025.

These Condensed Interim Financial Statements are presented in Singapore Dollars, which is the Trust's functional currency. All financial information presented in Singapore Dollars have been rounded to the nearest thousand, unless otherwise stated.

The preparation of the Condensed Interim Financial Statements in conformity with RAP 7 requires the Manager to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

In preparing these Condensed Interim Financial Statements, significant judgements made by the Manager in applying the Group's material accounting policies and the key sources of estimation uncertainty were the same as those that applied to the last issued audited financial statements as at and for the year ended 31 December 2025.

The accounting policies applied are consistent with those applied by the Group in its last issued audited financial statements as at and for the year ended 31 December 2025, except as disclosed in Note 2.1.

### 2.1 New standards and amendments

The Group applied the recognition and measurement principles of a number of amendments to standards for the financial period beginning 1 January 2026.

The application of these amendments to standards does not have a material effect on the financial statements.

## 3 Investment properties

| | Group | | Trust | |
|---|---|---|---|---|
| | **30/6/2026 S$'000** | **31/12/2025 S$'000** | **30/6/2026 S$'000** | **31/12/2025 S$'000** |
| At 1 January | 25,601,573 | 23,702,305 | 8,012,765 | 8,323,559 |
| Acquisition of investment property | - | 1,911,321 | - | - |
| Capital expenditure | 84,603 | 261,266 | 43,645 | 66,129 |
| Net change in fair value of investment properties | 222,261 | 68,117 | - | 2,071 |
| Reclassification to asset held for sale (Note 4) | (2,476,000) | (390,885) | - | (390,885) |
| Effect of lease incentive and marketing fee amortisation | 8,701 | 20,116 | 3,238 | 11,891 |
| Translation difference | 46,839 | 29,333 | - | - |
| At 30 June / 31 December | 23,487,977 | 25,601,573 | 8,059,648 | 8,012,765 |

**Security**

As at 30 June 2026, the Group's investment properties with a total carrying amount of S$2,077.3 million (31 December 2025: S$2,033.2 million) was pledged as security to banks to secure bank facilities (refer to Note 5).

As at 30 June 2026 and 31 December 2025, all investment properties held by the Trust are unencumbered.

**Measurement of fair value**

The following table reconciles the fair value of the investment properties to the carrying value.

| | Group | | Trust | |
|---|---|---|---|---|
| | **30/6/2026 S$'000** | **31/12/2025 S$'000** | **30/6/2026 S$'000** | **31/12/2025 S$'000** |
| Fair value of investment properties | 23,462,698 | 25,577,905 | 8,057,921 | 8,011,000 |
| Add: Right-of-use asset classified within investment properties | 537 | 571 | 537 | 571 |
| Add: Carrying amount of lease liabilities | 24,742 | 23,097 | 1,190 | 1,194 |
| Carrying amount of investment properties | 23,487,977 | 25,601,573 | 8,059,648 | 8,012,765 |

External valuation of the investment properties is conducted at least once a year. As at 31 December 2025, the carrying amounts of the investment properties were based on valuations performed by the independent external valuers, having appropriate recognised professional qualifications and recent experience in the location and category of the properties being valued.

The capitalisation method is an investment approach whereby the estimated gross passing income (on both a passing and market rent basis) is adjusted to reflect anticipated operating costs and a natural vacancy to produce the net income on a fully leased basis. The adopted fully leased net income is capitalised over the remaining term of the lease from the valuation date at an appropriate investment yield.

## 3 Investment Properties (cont'd)

The discounted cash flow method involves the estimation and projection of a net income stream over a period and discounting the net income stream with an internal rate of return to arrive at the market value. The discounted cash flow method requires the valuer to assume a rental growth rate indicative of market and the selection of a target internal rate of return consistent with current market requirements.

The carrying amounts of the investment properties as at 30 June 2026 were based on internal assessment of the valuation of some investment properties in consultation with external valuers considering any significant changes in operating performance of some properties, movement in market data such as discount rates and capitalisation rates, against that of 31 December 2025, and adjusted for capital expenditure capitalised from 1 January to 30 June 2026. The independent valuations as at 31 December 2025 were undertaken by CBRE Pte. Ltd., Colliers International Consultancy & Valuation (Singapore) Pte Ltd, Cushman & Wakefield VHS Pte. Ltd., Jones Lang LaSalle Property Consultants Pte Ltd, Knight Frank Pte Ltd, Savills Valuation and Professional Services (S) Pte Ltd, Cushman & Wakefield (Valuations) Pty Ltd and Knight Frank Valuation & Advisory GmbH & Co. KG. Management has assessed that the carrying amounts of the investment properties as at 30 June 2026 approximate their fair values.

## 4 Asset and liabilities held for sale

| | **Group** | | **Trust** | |
|---|---|---|---|---|
| | **30/6/2026** | **31/12/2025** | **30/6/2026** | **31/12/2025** |
| | **S$'000** | **S$'000** | **S$'000** | **S$'000** |
| **Asset held for sale** | | | | |
| Investment property | 2,476,000 | 390,885 | - | 390,885 |
| | **2,476,000** | **390,885** | **-** | **390,885** |
| **Liabilities held for sale** | | | | |
| Lease liabilities | - | 1,885 | - | 1,885 |
| Security deposits | 27,012 | 6,400 | - | 6,400 |
| | **27,012** | **8,285** | **-** | **8,285** |

On 20 April 2026, CICT entered into an agreement with an unrelated third party for the sale of AST2. Accordingly, the assets and liabilities directly associated with the transaction were reclassified to asset held for sale and liabilities held for sale respectively as at 30 June 2026. The transaction is expected to be completed in second half of 2026.

On 14 January 2026, CICT entered into an agreement with an unrelated third party for the sale of the 90 strata lots in BPP. Accordingly, the assets and liabilities directly associated with the transaction were reclassified to asset held for sale and liabilities held for sale respectively as at 31 December 2025. The transaction was completed on 27 February 2026.

## 5 Loans and borrowings

| | Group | | Trust | |
|---|---|---|---|---|
| | **30/6/2026** | **31/12/2025** | **30/6/2026** | **31/12/2025** |
| | **S$'000** | **S$'000** | **S$'000** | **S$'000** |
| **Secured borrowings** | | | | |
| Amount repayable after one year[1] | 979,491 | 944,795 | - | - |
| Less: Unamortised portion of transaction costs | (1,553) | (1,768) | - | - |
| **Net secured borrowings repayable after one year** | **977,938** | **943,027** | **-** | **-** |
| Amount repayable within one year[2] | 181,475 | 183,830 | - | - |
| Less: Unamortised portion of transaction costs | (30) | (85) | - | - |
| **Net secured borrowings repayable within one year** | **181,445** | **183,745** | **-** | **-** |
| **Total secured borrowings** | **1,159,383** | **1,126,772** | **-** | **-** |
| **Unsecured borrowings** | | | | |
| Amount repayable after one year[3] | 8,198,626 | 8,403,324 | 8,172,114 | 8,366,840 |
| Less: Unamortised portion of transaction costs | (14,893) | (11,458) | (14,854) | (11,405) |
| **Net unsecured borrowings repayable after one year** | **8,183,733** | **8,391,866** | **8,157,260** | **8,355,435** |
| Amount repayable within one year[4] | 578,594 | 470,980 | 521,808 | 399,008 |
| Less: Unamortised portion of transaction costs | (54) | (95) | (36) | (41) |
| **Net unsecured borrowings repayable within one year** | **578,540** | **470,885** | **521,772** | **398,967** |
| **Total unsecured borrowings** | **8,762,273** | **8,862,751** | **8,679,032** | **8,754,402** |
| **Grand total** | **9,921,656** | **9,989,523** | **8,679,032** | **8,754,402** |

[1] Details of secured borrowings under non-current liabilities are as follows:-

a) Loan facilities for 79RR LLP

As at 30 June 2026, the loan outstanding is S$505.0 million (31 December 2025: S$505.0 million).

As security for the facilities granted to 79RR LLP, 79RR LLP has granted in favour of the banks the following:

(i) A first mortgage over the investment property;
(ii) Assignment and charge of the rental proceeds, tenancy agreements and sales agreements relating to CapitaSky;
(iii) Assignment of the insurance policies relating to CapitaSky; and
(iv) A fixed and floating charge over the present and future assets of 79RR LLP relating to CapitaSky.

b) Loan facilities for CICT AU Trust

As at 30 June 2026, the loan outstanding is AUD518.4 million (31 December 2025: AUD518.4 million).

As security for the facilities granted to CICT AU Trust, CICT AU Trust has granted in favour of the bank the following:

(i) First leasehold mortgage over Sydney Masonic Centre (Lot 2 and Lot 3) located at 66 Goulburn Street, Sydney, New South Wales ("NSW") granted by Gateway Goulburn Trust (Property Trust);
(ii) First freehold mortgage over Innovation Place located at 100 Arthur Street, Sydney, NSW granted by Gateway Arthur Trust (Property Trust); and
(iii) General Security Agreement over all assets of CICT AU Trust, CICT AU 1 Trust, Gateway Goulburn Trust (owner of leasehold interest in 66 Goulburn Street, Sydney, NSW) and Gateway Arthur Trust (owner of freehold property at 100 Arthur Street, Sydney, NSW), including specific security over the units held by CICT AU 1 Trust in Monopoly Trust (which holds a 50.0% interest in Miller Street and Greenwood Plaza at 101 Miller Street and Blue Street, North Sydney, NSW).

[2] Details of secured borrowings under current liabilities are as follows:-

a) Loan facilities for MAC entities

As at 30 June 2026, the loan outstanding is EUR121.9 million (31 December 2025: EUR121.9 million).

As security for the facilities granted to MAC entities, MAC entities have granted in favour of the banks the following:

(i) Land charges over Main Airport Center;
(ii) Assignment of claims for return of security;
(iii) Assignment of rights and claims arising from rental and lease agreements; and
(iv) Pledge of account balances.

[3] As of 30 June 2026, loans and borrowings under non-current liabilities relate mainly to the fixed notes issued by CMT MTN through its US$7.0 billion Euro-Medium Term Note Programme and S$7.0 billion Multicurrency Medium Term Note Programme, fixed rate notes issued by CCT MTN Pte. Ltd. through its S$2.0 billion Multicurrency Medium Term Note Programme, as well as bank borrowings of the Group.

[4] As of 30 June 2026, loans and borrowings under current liabilities relate to Medium Term Notes of HKD1,664.0 million issued by CMT MTN Pte. Ltd. as well as bank borrowings due in the next 12 months.

## 6 Units in issue

| | Group and Trust | |
|---|---|---|
| | **30/6/2026** | **31/12/2025** |
| | **'000** | **'000** |
| **Units in issue:** | | |
| At 1 January | 7,611,318 | 7,298,470 |
| Units created: | | |
| - management fees paid[(a)] | 17,075 | 24,643 |
| - private placement [(b)] | 326,087 | 284,361 |
| - acquisition fees paid[(c)] | - | 3,844 |
| **Total issued units at 30 June / 31 December** | **7,954,480** | **7,611,318** |
| | | |
| **Units to be issued:** | | |
| - payment of management fees | 8,840 | 14,120 |
| **Total issued and issuable units at 30 June / 31 December** | **7,963,320** | **7,625,438** |

Units issued during the period/year were as follows:

(a) 17,074,807 (2025: 24,642,942) Units were issued at issue price of S$2.3237 to S$2.3484 (2025: S$1.9258 to S$2.2869) per Unit, amounting to S$40,025,525 (2025: S$49,765,050) issued as payment of the 50.0% base component of the management fee for the period from 1 October 2025 to 31 March 2026 (2025: 1 October 2024 to 30 September 2025) and 50.0% of the performance component of the management fee for the period from 1 January 2025 to 31 December 2025 (2025: 1 January 2024 to 31 December 2024). The remaining 50.0% base component, and 50.0% performance component, of the management fee will be paid in cash.

(b) 326,087,000 Units were issued pursuant to the private placement at an issue price of S$2.30 per unit on 29 April 2026.

In 2025, 284,361,000 Units were issued pursuant to the private placement at an issue price of S$2.11 per unit on 14 August 2025.

(c) In 2025, 3,844,078 Units were issued at issue price of S$2.2242 on 12 September 2025 as payment for the acquisition fee of S$8,550,000 in respect of the acquisition of remaining 55.0% interest in Glory Office Trust.

## 7 Net asset value ("NAV") / Net tangible asset ("NTA") per Unit based on issued Units at end of the period / year

| | Group | | Trust | |
|---|---|---|---|---|
| | **30/6/2026** | **31/12/2025** | **30/6/2026** | **31/12/2025** |
| Number of Units issued at end of the period / year | 7,954,479,590 | 7,611,317,783 | 7,954,479,590 | 7,611,317,783 |
| NAV[1] (S$'000) | 17,099,867 | 16,258,904 | 16,170,338 | 15,581,272 |
| NTA[1] (S$'000) | 17,099,867 | 16,258,904 | 16,170,338 | 15,581,272 |
| **NAV / NTA per Unit[2] (S$)** | **2.15** | **2.14** | **2.03** | **2.05** |
| **Adjusted NAV / NTA per Unit (excluding the distributable income) (S$)** | **2.13** | **2.09** | **2.01** | **2.00** |

1. *This excludes non-controlling interests' share of NAV / NTA and management fees to be issued in Units.*
2. *NAV / NTA per Unit is computed based on net asset value / net tangible asset attributable to Unitholders, excluding management fees to be issued in Units over the issued Units at the end of the period / year.*

## 8 Gross revenue

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026 S$'000** | **Six-month period ended 30/6/2025 S$'000** |
| Gross rental income | 790,358 | 737,040 |
| Car park income | 19,526 | 19,700 |
| Other income | 36,869 | 30,906 |
| | 846,753 | 787,646 |

Other income comprises various types of miscellaneous income, other than rental income, ancillary to the operation of investment properties. This includes income earned from tenants' recoveries, atrium space and advertisement panels.

## 9 Property operating expenses

| | Group | |
|---|---|---|
| | Six-month period ended 30/6/2026 S$'000 | Six-month period ended 30/6/2025 S$'000 |
| Property tax | 67,519 | 68,450 |
| Utilities | 33,317 | 31,938 |
| Property management fees | 26,865 | 25,131 |
| Property management reimbursements[1] | 23,444 | 23,028 |
| Marketing | 16,869 | 12,001 |
| Maintenance | 45,235 | 43,177 |
| Depreciation and amortisation | 360 | 261 |
| (Write back)/Allowance of doubtful debts | (319) | 539 |
| Doubtful debts written off | - | 1 |
| Others | 2,975 | 3,255 |
| | 216,265 | 207,781 |

*1. Relates to reimbursement of staff costs paid/payable under the respective property management agreements to CapitaLand Retail Management Pte. Ltd. and CapitaLand Commercial Management Pte. Ltd.*

## 10 Finance costs

| | Group | |
|---|---|---|
| | Six-month period ended 30/6/2026 S$'000 | Six-month period ended 30/6/2025 S$'000 |
| Interest expense | 123,712 | 146,075 |
| Cash flow hedges, reclassified from hedging reserve | 21,333 | 3,997 |
| Transaction costs | 4,379 | 4,513 |
| Interest from lease liabilities | 387 | 414 |
| | 149,811 | 154,999 |

## 11 Significant acquisitions and divestments

### Divestment of investment property

On 14 January 2026, the Manager announced the sale of CICT's 90 strata lots in BPP to an unrelated third party which was completed on 27 February 2026. Accordingly, the Group recognised a net gain on divestment of investment property of S$31.7 million.

### Net cash inflow on divestment of investment property

| | Group Six-month period ended 30/6/2026 S$'000 |
|---|---|
| Consideration received in cash | 421,856 |
| Less: Divestment-related payments | (6,571) |
| Net proceeds from divestment of investment property | 415,285 |

**Gain on divestment of a joint venture**

On 2 May 2025, the Manager announced the sale of CICT's 45.0% interest in Glory SR Trust ("GSRT") to unrelated third parties which was completed on 30 May 2025. Accordingly, the Group recognised a net gain on divestment of a joint venture of S$26,000.

## 12 Earnings per unit

**Basic earnings per unit**

The calculation of basic earnings per unit is based on the total return attributable to Unitholders for the period and weighted average number of units during the period.

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026 S$'000** | **Six-month period ended 30/6/2025 S$'000** |
| Total return attributable to Unitholders | 699,332 | 399,670 |
| **Number of Units** | **'000** | **'000** |
| Weighted average number of units in issue during the period | 7,733,933 | 7,308,954 |
| Basic earnings per unit (cents) | 9.04 | 5.47 |

**Diluted earnings per unit**

In calculating diluted earnings per unit, the weighted average number of units during the period are adjusted for the effects of all dilutive potential units, calculated as follows:

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026 '000** | **Six-month period ended 30/6/2025 '000** |
| **Weighted average number of units** | | |
| Weighted average number of units used in calculation of basic earnings per unit | 7,733,933 | 7,308,954 |
| - effect of payment of management fees | 8,791 | 8,889 |
| Weighted average number of units used in calculation of diluted earnings per unit | 7,742,724 | 7,317,843 |
| Diluted earnings per unit (cents) | 9.03 | 5.46 |

## 13 Financial ratios

| | Group | |
|---|---|---|
| | **Six-month period ended 30/6/2026** | **Six-month period ended 30/6/2025** |
| | **%** | **%** |
| Expenses to weighted average net assets[1] | | |
| - including performance component of Manager's management fees | 0.73 | 0.72 |
| - excluding performance component of Manager's management fees | 0.40 | 0.39 |
| Portfolio turnover ratio[2] | - | - |

[1] The annualised ratios are computed in accordance with the guidelines of Investment Management Association of Singapore. The expenses used in the computation relate to expenses of the Group, excluding property expenses and finance costs.

[2] The annualised ratio is computed based on the lesser of purchases or sales of underlying investment properties of the Group expressed as a percentage of weighted average net asset value.

CICT adopts a prudent capital management strategy, with a focus on diversifying its funding sources, including sustainable financing and extending its debt maturity profile. Interest rate exposure is managed by maintaining a high percentage of hedged borrowings at fixed rates. The Manager proactively monitors the aggregate leverage and interest coverage ratio ("ICR") to ensure they remain within the regulatory limits set by MAS.

| | Group | |
|---|---|---|
| | **30/6/2026** | **31/12/2025** |
| Aggregate leverage (%) | 37.4 | 38.6 |
| Interest coverage ratio ("ICR")[3] (times) | 3.9 | 3.7 |

In accordance with the Code on Collective Investment Schemes, the sensitivity test for ICR is computed as follows:

| | **30/6/2026** |
|---|---|
| - Assuming 10% decrease in EBITDA (times) | 3.5 |
| - Assuming 100bps increase in weighted average interest rate[4] (times) | 2.9 |

[3] ICR is defined as the ratio of earnings of CICT Group, before interest, tax, depreciation and amortisation (excluding effects of any fair value changes of derivatives and investment properties, foreign exchange translation, non-operational gain/loss as well as share of results of joint ventures) and distribution income from joint ventures, over interest expense and borrowing-related costs, on a trailing 12-month basis. CICT Group did not issue any hybrid securities.

[4] Assuming 100bps increase in the weighted average interest rate of all hedged and unhedged borrowings.

## 14 Event after the reporting period

On 20 April 2026, the Manager announced that the Trustee has entered into a sale and purchase agreement with Cuscaden Peak Pte. Ltd., Cuscaden Peak Two Pte. Ltd., Times Properties Private Limited and Paragon Trust Management Pte. Ltd., which are indirect wholly owned subsidiaries of Temasek Holdings (Private) Limited, to acquire 100% of the units in Paragon Trust and 100% of the issued share capital of Orchard 290 Ltd for an estimated purchase consideration of approximately S$3,848.0 million (the “Acquisition”). Paragon Trust and Orchard 290 together hold 100% of the freehold property known as Paragon. The Acquisition was completed on 1 July 2026.

# Other Information Required by Listing Rule Appendix 7.2

## 1 Summary of CICT Results

| | 1 January to 30 June 2026 ("1H 2026") | 1 January to 30 June 2025 ("1H 2025") | FY 2025 | FY 2024 |
|---|---|---|---|---|
| | **Actual** | **Actual** | **Actual** | **Actual** |
| Gross Revenue (S$'000) | 846,753 | 787,646 | 1,619,174 | 1,586,329 |
| Net Property Income (S$'000) | 630,488 | 579,865 | 1,189,749 | 1,153,478 |
| Amount Available for Distribution (S$'000) | 470,915 | 416,525 | 869,957 | 761,592 |
| Distributable Income (S$'000)[1, 2, 3, 4] | 466,669 | 411,889 | 860,874 | 752,211 |
| **Distribution Per Unit ("DPU") (cents)**<br>For the period / year | 6.02¢ | 5.62¢ | 11.58¢ | 10.88¢ |

Footnotes:

1. *For 1H 2026, advanced distribution of DPU of 3.98 cents for the period from 1 January 2026 to 28 April 2026 was paid on 8 June 2026 pursuant to the announcement made on Advanced Distribution. The distribution of DPU of 2.04 cents for the period from 29 April 2026 to 30 June 2026 will be paid on 25 September 2026 as stated below. S$4.2 million comprising S$3.1 million and S$1.1 million received from CLCT and Sentral REIT respectively had been retained for general corporate and working capital purposes.*

2. *For 1H 2025, S$4.6 million comprising S$3.5 million and S$1.1 million received from CLCT and Sentral REIT respectively had been retained for general corporate and working capital purposes.*

3. *For FY 2025, S$9.1 million comprising S$6.9 million and S$2.2 million received from CLCT and Sentral REIT respectively had been retained for general corporate and working capital purposes.*

4. *For FY 2024, S$9.4 million comprising S$8.0 million and S$1.4 million received from CLCT and Sentral REIT respectively had been retained for general corporate and working capital purposes.*

**DISTRIBUTION & RECORD DATE**

| Distribution | 29 April to 30 June 2026 | | | |
|---|---|---|---|---|
| Distribution type | Taxable | Tax-exempt | Capital[5] | Total |
| Distribution rate (cents per Unit) | 1.80¢ | 0.19¢ | 0.05¢ | 2.04¢ |
| Record date | 20 August 2026 | | | |
| Payment date | 25 September 2026 | | | |

Footnote:

5. *This relates to the distribution of income from 79RR Office Trust, GOT and income repatriated from Australia.*

## 2 Other information

The Condensed Interim Financial Statements of CapitaLand Integrated Commercial Trust and its subsidiaries (the "Group") as at and for the six-month period ended 30 June 2026 including certain explanatory notes have not been audited or reviewed.

## 3 Review of the Performance

### Statement of Total Return and Distribution Statement

| Statement of Total Return | Group 1H 2026 S$'000 | Group 1H 2025 S$'000 | % Change |
|---|---|---|---|
| Gross revenue | 846,753 | 787,646 | 7.5 |
| Property operating expenses | (216,265) | (207,781) | 4.1 |
| **Net property income** | **630,488** | **579,865** | **8.7** |
| Interest and other income | 934 | 4,762 | (80.4) |
| Investment income[1] | 4,246 | 4,636 | (8.4) |
| Management fees | (55,475) | (51,413) | 7.9 |
| Trust expenses | (5,749) | (5,737) | 0.2 |
| Finance costs | (149,811) | (154,999) | (3.3) |
| **Net income before share of results of joint ventures** | **424,633** | **377,114** | **12.6** |
| Share of results (net of tax) of: | | | |
| - Joint Ventures[2] | 31,213 | 34,986 | (10.8) |
| **Net income** | **455,846** | **412,100** | **10.6** |
| Net change in fair value of investment properties | 222,261 | - | NM |
| Gain on divestment of investment property | 31,652 | - | NM |
| Gain on divestment of a joint venture | - | 26 | NM |
| **Total return before tax** | **709,759** | **412,126** | **72.2** |
| Taxation[3] | (3,327) | (6,672) | (50.1) |
| **Total return** | **706,432** | **405,454** | **74.2** |
| Attributable to | | | |
| Unitholders | 699,332 | 399,670 | 75.0 |
| Non-controlling interests | 7,100 | 5,784 | 22.8 |
| **Total return** | **706,432** | **405,454** | **74.2** |
| | | | |
| Distribution Statement | | | |
| **Total return attributable to Unitholders** | **699,332** | **399,670** | **75.0** |
| Net tax and other adjustments | (273,277) | (11,259) | NM |
| Tax-exempt income | 19,238 | 4,300 | NM |
| Capital distributions | 8,874 | 3,003 | NM |
| Distribution income from joint ventures | 16,748 | 20,811 | (19.5) |
| **Amount available for distribution to Unitholders** | **470,915** | **416,525** | **13.1** |
| **Distributable income to Unitholders** | **466,669** | **411,889** | **13.3** |
| | | | |
| **DPU (in cents)** | | | |
| **For the period** | **6.02** | **5.62** | **7.1** |

*Footnotes:*

1. *This relates to distribution income from equity investments in CLCT and Sentral REIT.*
2. *For 1H 2026, this relates to CICT's share of results of Orchard Turn Holding Pte. Ltd. ("OTH") & ION Orchard Link Pte. Ltd. ("IOL") (50.0%). For 1H 2025, this relates to CICT's share of results of OTH & IOL (50.0%) and GOT & GSRT (45.0%).*
3. *Taxation includes income tax expenses and deferred tax expenses in relation to the temporary differences arising from the fair value changes of overseas investment properties held by the Group.*

*NM – Not meaningful.*

**1H 2026 vs 1H 2025**

1H 2026 gross revenue for CICT properties at S$846.8 million was higher than 1H 2025 by S$59.1 million or 7.5%. The increase was mainly due to contribution from CapitaSpring following the step-up acquisition in August 2025 and from lease commencement at Gallileo, partially offset by the lower revenue contribution from BPP which was divested in February 2026.

1H 2026 property operating expenses for CICT properties at S$216.3 million was higher than 1H 2025 by S$8.5 million or 4.1%. The increase was mainly due to expenses incurred by CapitaSpring and Gallileo, partially offset by lower expenses incurred by BPP.

As a result, net property income for 1H 2026 increased by 8.7% year-on-year.

Finance costs for 1H 2026 of S$149.8 million were S$5.2 million or 3.3% lower than 1H 2025. The decrease was mainly due to lower average cost of debt, partially offset by higher interest expenses from loans acquired on completion of the acquisition of CapitaSpring.

Share of results of joint ventures of S$31.2 million was S$3.8 million lower than 1H 2025. This was mainly due to loss of contribution from CapitaSpring after it became a subsidiary, partially offset by higher contribution from ION Orchard.

Net change in fair value of investment properties for 1H 2026 reflected a gain of S$222.3 million from the valuation uplift of AST2.

The gain on divestment of investment property in 1H 2026 was attributable to the divestment of BPP.

The gain on divestment of a joint venture in 1H 2025 was attributable to the divestment of CICT’s 45.0% interest in GSRT.

The higher distributable income to Unitholders by 13.3% in 1H 2026 was mainly due to contribution from CapitaSpring and Gallileo as well as lower interest costs, partly offset by the divestment of BPP.

**Statement of Financial Position**

| | Group | |
|---|---|---|
| | **30/6/2026** | **31/12/2025** |
| | **S$'000** | **S$'000** |
| **Non-current assets** | | |
| Plant and equipment | 5,030 | 5,058 |
| Investment properties | 23,487,977 | 25,601,573 |
| Investment property under development | 647,621 | - |
| Joint ventures | 1,062,511 | 1,047,801 |
| Equity investments at fair value | 113,596 | 132,693 |
| Financial derivatives | - | 379 |
| Other non-current assets | 195,000 | - |
| | 25,511,735 | 26,787,504 |
| **Current assets** | | |
| Asset held for sale | 2,476,000 | 390,885 |
| Trade and other receivables | 108,089 | 102,702 |
| Cash and cash equivalents | 99,925 | 149,489 |
| Financial derivatives | 1,061 | 764 |
| | 2,685,075 | 643,840 |
| **Total assets** | **28,196,810** | **27,431,344** |
| **Current liabilities** | | |
| Financial derivatives | 25,766 | 8,083 |
| Trade and other payables | 336,077 | 335,226 |
| Current portion of security deposits | 99,186 | 103,281 |
| Loans and borrowings | 759,985 | 654,630 |
| Lease liabilities | 1,182 | 1,684 |
| Provision for taxation | 5,963 | 5,078 |
| Liabilities held for sale | 27,012 | 8,285 |
| | 1,255,171 | 1,116,267 |
| **Non-current liabilities** | | |
| Financial derivatives | 193,498 | 203,510 |
| Trade and other payables | 49,037 | 49,261 |
| Loans and borrowings | 9,161,671 | 9,334,893 |
| Lease liabilities | 22,731 | 21,414 |
| Non-current portion of security deposits | 195,165 | 215,659 |
| Deferred tax liabilities | 13 | 23 |
| | 9,622,115 | 9,824,760 |
| **Total liabilities** | **10,877,286** | **10,941,027** |
| **Net assets** | **17,319,524** | **16,490,317** |
| Represented by: | | |
| Unitholders' funds | 17,120,736 | 16,292,063 |
| Non-controlling interests | 198,788 | 198,254 |
| | **17,319,524** | **16,490,317** |

**Financial Position as at 30 June 2026**

The decrease in investment properties compared to 31 December 2025 was mainly due to reclassification of AST2's investment property to asset held for sale, partially offset by capital expenditure incurred in respect of the asset enhancement works at Gallileo, Tampines Mall and Lot One Shoppers' Mall in 1H 2026 as well as translation gain from the Australian properties due to higher exchange rate.

As at 30 June 2026, investment property under development reflects mainly land and related costs incurred in respect of the commercial component of a mixed-use development located at Hougang Central.

Joint ventures refer to 50.0% interest in OTH and 50.0% interest in IOL (including unitholder's loans).

The decrease in equity investments at fair value as at 30 June 2026 was mainly due to the decrease in the share price of CLCT as compared to 31 December 2025.

Financial derivative assets and liabilities relate to fair value of the cross currency swaps, interest rate swaps and forward exchange contracts. The increase in financial derivative liabilities was mainly due to cross currency swaps arising from the weakening of Hong Kong Dollar and US Dollar against Singapore dollar, partially offset by changes in fair value of the interest rate swaps arising from Mark-to-Market ("MTM") movements.

As at 30 June 2026, other non-current assets relate to the deposit paid for the Acquisition.

As at 30 June 2026, asset held for sale relates to the reclassification of AST2's investment property and liabilities held for sale comprise mainly security deposits as a result of its announced sale. As at 31 December 2025, asset held for sale relates to the reclassification of BPP's investment property and liabilities held for sale comprise mainly lease liabilities and security deposits as a result of its announced sale.

The decrease in loans and borrowings was mainly due to repayment of borrowings funded by the temporary deployment of proceeds from the private placement and net proceeds from the divestment of BPP as well as lower revaluation of foreign currency denominated loans and borrowings arising from the weakening of Hong Kong Dollar, Euro and US Dollar against Singapore Dollar, partially offset by drawdown of borrowings to fund the investment property under development as well as higher revaluation of Australia Dollar denominated loans and borrowings arising from the strengthening of Australia Dollar against Singapore Dollar.

Lease liabilities recognised by the Group relate to the existing operating lease arrangements in accordance with the principles of FRS 116 Leases.

**4 Variance from Previous Forecast / Prospect Statement**

CICT has not disclosed any forecast to the market.

## 5 Commentary on the competitive conditions of the industry in which the Group operates and any known factors or events that may affect the Group in the next reporting period and the next 12 months

### A Singapore

Despite ongoing global macroeconomic uncertainty, CICT's portfolio remains supported by Singapore's positive economic growth outlook, moderate inflation and resilient business activity.

Gross domestic product (GDP)
Based on advance estimates by the Ministry of Trade and Industry (MTI) using the April and May data, Singapore's economy expanded by 5.7% year-on-year (YoY) in 2Q 2026, moderating from 6.3% in 1Q 2026. Growth was underpinned by the strong performance of the manufacturing sector. On a quarter-on-quarter (QoQ) seasonally-adjusted basis, GDP grew by 1.1%, extending the 1.3% growth recorded in 1Q 2026. In February, MTI raised its 2026 GDP growth forecast to 2.0% – 4.0%, from 1.0% – 3.0%, on expectations that AI-driven investment momentum from late 2025 would continue into 2026, although geopolitical tensions have increased downside risks.

Core inflation
Based on the latest Monetary Authority of Singapore's (MAS) Monetary Policy Statement released in July 2026, the MAS Core Inflation held steady at 1.6% for June 2026. Global energy prices, though easing recently, remain elevated against 2025 and are expected to gradually push up costs for a wider range of Singapore's imports. Domestically, services unit labour costs should moderate as wage growth eases, while consumer spending may turn more cautious amid economic uncertainty. As a result, MAS Core Inflation is projected to average 1.5% to 2.5% in 2026.

### A1. Retail operating environment

Retail sales
Singapore Department of Statistics (DOS) reported that the retail sales (excluding motor vehicle sales) rose 4.1% YoY in June 2026 to S$3.5 billion, improving from the 3.7% YoY growth in May 2026. Most retail trade sectors recorded YoY increases, led by Recreational Goods (+11.4%) and Watches & Jewellery (+10.5%), driven mainly by higher sales of sporting goods and jewellery, alongside Computer & Telecommunications (+9.8%). In contrast, Department Stores (-9.5%) and Wearing Apparel & Footwear (-1.7%) recorded declines.

Online retail sales
Online retail sales contributed 19.5% of total retail sales value in June 2026. The main contributors were from Supermarkets & Hypermarkets (+12.2%), Computer & Telecommunications Equipment (+64.9%), and Furniture & Household Equipment (+35.2%).

Food and beverage sales
Sales of food and beverage (F&B) decreased 2.3% YoY to S$1.5 billion in June 2026, according to DOS. Food Caterers (+4.4%), and Fast Food Outlets (+0.7%) posted YoY growth, while Food Courts & Other Eating Places (-5.4%), Cafes (-5.1%) and Restaurants (-2.0%) declined YoY.

Islandwide retail occupancy and demand drivers
Singapore's islandwide retail occupancy was 93.5% in 2Q 2026, slightly lower than the 93.7% in 1Q 2026, based on Urban Redevelopment Authority (URA) retail vacancy data. This was due to the net decrease in occupied retail space of 37,000 square metres (sq m), outpacing the 28,000 sq m net reduction in retail stock in 2Q 2026. As noted by CBRE Research, despite heightened caution among retailers amid Middle East tensions, the resilient retail space demand was led primarily by F&B, fashion, toys and hobbies, and wellness concepts, particularly on health and fitness.

Prime retail rents
According to CBRE Research, islandwide prime retail rent grew 2.0% YoY and 0.4% QoQ to S$28.15 per square foot (psf) per month in 2Q 2026. Orchard Road's prime retail rent was up by 2.1% YoY and 0.5% QoQ to reach S$38.90 psf per month. In the suburban market, prime retail rents rose by 1.4% YoY and 0.5% QoQ to S$32.95 psf per month.

Outlook
Retailers remain pressured by manpower shortages, rising costs, and competition from e-commerce. Nonetheless, robust tourism spending, a strong pipeline of meetings, incentives, conferences, and exhibitions (MICE) events and concerts, resilient consumer demand and Singapore's safe-haven status should continue to underpin prime retail space demand. With new supply expected to remain below historical norms over the next three years, CBRE Research forecasts prime retail rents to grow 1% to 2% in 2026.

**A2. Office operating environment**

Core CBD Grade A office 2Q 2026 performance
According to CBRE Research, Singapore's office market remained tight in 2Q 2026 with Core CBD Grade A vacancy holding at a record low of 3.3% while rents rose for a sixth consecutive quarter. Core CBD Grade A rents climbed 0.8% QoQ to S$12.50 psf per month, bringing cumulative growth in 1H 2026 to 1.6%. Within CBD, AI firms of all sizes continued shifting from flex space to dedicated, self-managed premises in prime buildings. Financial services of banking, wealth management, insurance and asset management remained a steady demand driver.

Outlook
With limited supply projected through 2027, competition for quality space is set to intensify, driving occupiers to commit earlier—pre-leasing has already extended to developments due for completion in 2028 and 2029. Against this backdrop, Core CBD Grade A rental growth is expected to accelerate in 2H 2026, bringing full-year growth to approximately 5.0%.

**B. Germany**

GDP
As reported by German Federal Statistical Office (Destatis), Germany's GDP rose by 0.4% YoY in 1Q 2026 after price and calendar adjustment. Growth was supported by a considerable increase in exports and higher government final consumption expenditure, although gross fixed capital formation declined.

Core inflation
Germany's core inflation rate, excluding food and energy, stood at 2.5% YoY in June 2026, similar to May 2026, and a slight increase from 2.3% in April 2026. Destatis observed that energy prices remained a key inflation driver at above average amid the Iran war, although the increase was less pronounced than the prior month.

Frankfurt office 2Q 2026 performance
According to CBRE Germany, Frankfurt office market recorded positive net absorption driven by 148,800 sq m of take-up and the conversion of selected office properties to alternative uses. Demand continued to favour high-quality, ESG-compliant and efficient workspace, supported by the ongoing flight-to-quality trend. Vacancy eased marginally from 11.5% to 11.2%, although the performance gap between modern and older office buildings continued to widen. Prime rent remained stable at €55.00 per sq m per month in 2Q 2026.

Outlook
Looking ahead, occupiers remain focused on quality and efficiency. The development pipeline through 2028 remains broadly stable at around 500,000 sq m, with more than half pre-let and speculative developments continuing to decline. Against a backdrop of limited supply of modern office space and sustained demand for premium assets, prime rents are expected to remain supported with further upside potential.

**C. Australia**

GDP
According to the Australian Bureau of Statistics (ABS), Australia's GDP rose by 2.5% YoY in 1Q 2026, reflecting subdued household and government consumption, as well as adverse weather impacts that hampered mining production and exports.

Inflation
Australia's consumer price index fell to 4.0% in the 12 months to May 2026 from 4.2% in the 12 months to April 2026. The largest contributors to the annual consumer price index were Housing (+6.5%), Food and non-alcoholic beverages (+3.3%) and Transport (+3.3%). Trimmed mean inflation rose 3.6% in the 12 months to May 2026, up from 3.4% in the 12 months to April 2026.

Sydney office 2Q 2026 performance
JLL Australia reported that Sydney CBD office recorded its tenth consecutive quarter of positive demand, with net absorption of 95,000 sq m in 2Q 2026. Vacancy declined 0.2 percentage points to 13.9%, against a total supply of 5.4 million sq m with no new completions in the quarter. Sydney office prime net effective rents grew by 0.5% QoQ and 9.0% YoY in 2Q 2026, driven by large tenant relocations as occupiers continue to favour higher-quality space. A further 175,500 sq m across four projects is currently under construction, with delivery staggered between 4Q 2026 and 4Q 2027.

According to JLL Australia, North Sydney recorded negative net absorption of 20,600 sq m in 2Q 2026, largely driven by a large tenant vacating space, increased sublease space and small tenant consolidations. As a result, vacancy rate increased 2.2 percentage points to 26.8%. No major office completions or withdrawals were recorded during the quarter, and no new office supply is expected to enter the market for the remainder of the decade which will allow time for current vacant space to be absorbed. A bright spot was the continued growth in prime net effective rents, which increased 1.4% QoQ and 5.6% YoY. JLL Australia reported positive leasing momentum in the premium grade space in 2Q 2026 and expects this trend to continue over the coming year, reflecting a flight-to-quality trend similar to that observed in the Sydney CBD.

## D. Conclusion

The three geographies are shaped by different economic and demand dynamics. As approximately 94% of the portfolio property value is concentrated in Singapore, CICT remains well positioned to benefit from the strength and resilience of its core market. Singapore continues to stand out for its stable economic fundamentals, pro-business environment and limited supply of prime retail and office space. As the proxy for Singapore commercial real estate, CICT is well placed to capture growth opportunities in Singapore through active portfolio and asset management, positive rental reversion and sustained leasing demand. At the same time, its selective exposure to Australia and Germany provides diversification.

The Manager will maintain disciplined in capital management, preserving balance sheet strength while driving sustainable growth through its value creation strategy and pursuing accretive opportunities as they arise. Leveraging its scale, operational expertise and high-quality portfolio, CICT remains well positioned to navigate market cycles and deliver sustainable long-term distributions to unitholders.

**6 Distributions**

6 (a) Current financial period

Any distributions declared for the current financial period? Yes.

Name of distribution : Distribution for 29 April 2026 to 30 June 2026

| Distribution Type | Distribution Rate Per Unit (cents) |
|---|---|
| Taxable Income | 1.80 |
| Tax-exempt Income | 0.19 |
| Capital | 0.05 |
| **Total** | **2.04** |

Par value of Units : NA

Tax rate : Taxable income distribution

Qualifying investors and individuals (other than those who hold their Units through a partnership) will generally receive pre-tax distributions. These distributions are exempt from Singapore income tax in the hands of individuals unless such distributions are derived through a Singapore partnership or from the carrying on of a trade, business or profession.

Qualifying foreign non-individual investors and foreign fund investors will receive their distributions after deduction of tax at the rate of 10%.

All other investors will receive their distributions after deduction of tax at the rate of 17%.

Tax-exempt income distribution

Tax exempt income distribution is exempt from Singapore income tax in the hands of all Unitholders. No tax will be deducted from such distribution.

Capital distribution

The capital distribution component represents a return of capital to unitholders for Singapore income tax purposes. No tax will be deducted at source from this component. The amount of the capital distribution component will be applied to reduce the cost base of unitholders' Units for Singapore income tax purposes. For unitholders who are liable to Singapore income tax on profits from the sale of their Units, the reduced cost base of their Units will be used to calculate any taxable trading gains arising from the disposal of their Units.

Remarks : NA

*Footnote:*

1. *Advanced distribution of 3.98 cents per Unit for the period from 1 January 2026 to 28 April 2026 comprised of taxable/tax-exempt/capital was paid on 8 June 2026. The total distribution for the period from 1 January 2026 to 30 June 2026 was 6.02 cents per Unit.*

6 (b) Corresponding period of the preceding financial period

Any distributions declared for the corresponding period of the immediate preceding financial period? Yes.

Name of distribution : Distribution for 1 January 2025 to 30 June 2025

| Distribution Type | Distribution Rate Per Unit (cents) |
|---|---|
| Taxable Income | 5.24 |
| Tax-exempt Income | 0.25 |
| Capital | 0.13 |
| **Total** | **5.62** |

Par value of Units : NA

Tax rate : Taxable income distribution

Qualifying investors and individuals (other than those who hold their Units through a partnership) will generally receive pre-tax distributions. These distributions are exempt from Singapore income tax in the hands of individuals unless such distributions are derived through a Singapore partnership or from the carrying on of a trade, business or profession.

Qualifying foreign non-individual investors and foreign fund investors will receive their distributions after deduction of tax at the rate of 10%.

All other investors will receive their distributions after deduction of tax at the rate of 17%.

Tax-exempt income distribution

Tax exempt income distribution is exempt from Singapore income tax in the hands of all Unitholders. No tax will be deducted from such distribution.

Capital distribution

The capital distribution component represents a return of capital to unitholders for Singapore income tax purposes. No tax will be deducted at source from this component. The amount of the capital distribution component will be applied to reduce the cost base of unitholders' Units for Singapore income tax purposes. For unitholders who are liable to Singapore income tax on profits from the sale of their Units, the reduced cost base of their Units will be used to calculate any taxable trading gains arising from the disposal of their Units.

Remarks : NA

6 (c) Date payable : 25 September 2026

6 (d) Record date : 20 August 2026

**7 If no distribution has been declared/recommended, a statement to that effect**

NA

**8 Interested Person Transactions**

CICT has not obtained a general mandate from Unitholders for Interested Person Transactions.

**9 Confirmation pursuant to Rule 720(1) of the Listing Manual**

The Manager confirms that it has procured undertakings from all its Directors and Executive Officers in the format set out in Appendix 7.7 of the Listing Manual of the SGX-ST (the "Listing Manual"), as required by Rule 720(1) of the Listing Manual.

**10 Confirmation pursuant to Rule 705(5) of the Listing Manual**

To the best of our knowledge, nothing has come to the attention of the Board of Directors of the Manager which may render the unaudited interim financial statements of the Group and the Trust (comprising the statements of financial position and portfolio statement as at 30 June 2026, statement of total return, distribution statement, statement of cash flows and statements of movements in unitholders' funds for the six months ended on that date), together with their accompanying notes, to be false or misleading, in any material respect.



BY ORDER OF THE BOARD
CAPITALAND INTEGRATED COMMERCIAL TRUST MANAGEMENT LIMITED
(Company registration no. 200106159R)
(as Manager of CapitaLand Integrated Commercial Trust)

Hon Wei Seng
Lee Wei Hsiung
Company Secretaries
12 August 2026