



**UNITED HAMPSHIRE US REAL ESTATE INVESTMENT TRUST**

(a real estate investment trust constituted on 18 September 2019  
under the laws of the Republic of Singapore)

(Managed by United Hampshire US REIT Management Pte. Ltd.)

**Qualified Notice for Distribution in Relation to Regulation Stipulated by the  
U.S. Treasury Regulations §§ 1.1446-4(b)(4)**

This is intended to be a Qualified Notice under Treas. Reg. § 1.1446-4(b)(4) to be used with respect to the United Hampshire US REIT distribution paid on 31 March 2023.

**Distribution amount (per unit): U.S. 2.97 cents**

The distribution consists of the following components per Treas. Reg. § 1.1446-4(f)(3):

| Distribution: Type of Income   | Distribution Amount <sup>1</sup><br>(U.S. cents) |
|--|--|
| <b>Effectively Connected Income (“ECI”)<sup>2</sup></b>                | -  |
| <b>Non-ECI<sup>3</sup></b>   |  |
| US source portfolio interest <sup>4</sup>                              | 1.91   |
| Return of capital  | 1.06   |
| <b>Non-US Source</b>   | -  |
| <b>Amounts in excess of cumulative net income (“ECNI”)<sup>5</sup></b> | -  |
| <b>Total Distribution (Per Unit)</b>                                   | <b>2.97</b>                                      |

<sup>1</sup> Total distribution as announced in United Hampshire US REIT’s 2H 2022 results announcement.

<sup>2</sup> Amounts of effectively connected income (“ECI”) subject to Code Sec. 1446(a) withholding

<sup>3</sup> Amounts attributable to income described in Code Sec. 1441 or Code Sec. 1442 that are not ECI, regardless of whether these amounts are subject to withholding because of an exemption (e.g., treaty or statutory)

<sup>4</sup> Total gross portfolio interest is 1.93 U.S. cents per unit

<sup>5</sup> Amounts subject to 10% Code Sec. 1446(f) withholding (i.e., an amount realized) under Treas. Reg. § 1.1446(f)- 4(c)(2)(iii)