



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.)

**NOTICE IN RELATION TO SECTION 1446(f) OF
UNITED STATES INTERNAL REVENUE CODE OF 1986, AS AMENDED**

FOR THE PERIOD FROM 1 APRIL 2026 TO 30 JUNE 2026

Date: 26 March 2026

Pursuant to Section 1446(f) of United States Internal Revenue Code of 1986, as amended (the “**US IRC**”), United Hampshire US Real Estate Management Pte. Ltd. (“**Manager**”), as manager of United Hampshire US Real Estate Investment Trust (“**UHREIT**”), hereby provides notice that UHREIT has not been engaged in a trade or business within the United States at any time during its current taxable year period 1 April 2026 to 30 June 2026.

No portion of the distribution payable for the corresponding period above is attributable to income effectively connected with a trade or business in the United States or is otherwise subject to withholding under Section 1446 of the US IRC. The entire portion of the distribution that is attributable to United States source interest is eligible to be treated by Unitholders as portfolio interest.

This Notice is intended to be a qualified notice described in Section 1.1446-4(b)(4) and 1.1446(f)-4(b)(3) of the United States Treasury Regulations.

For further enquiries, please contact us at ir@uhreit.com or our Unit Registrar, Boardroom Corporate Advisory Services Pte. Ltd. at srs.teamc@boardroomlimited.com.

BY ORDER OF THE BOARD

Gerard Yuen
Chief Executive Officer
United Hampshire US REIT Management Pte. Ltd.
(Company Registration No. 201916768W)
As Manager of United Hampshire US Real Estate Investment Trust

26 March 2026

IMPORTANT NOTICE

This announcement is for information purposes only and does not constitute or form part of an invitation, solicitation or offer to any person in Singapore or otherwise to acquire, invest in, purchase or subscribe for any units ("**Units**") in UHREIT nor shall it or any part of it form the basis of, or be relied on in any connection with, any contract, commitment or investment decision whatsoever. The information contained herein is not comprehensive and does not purport to contain all the information that might be required by you in relation to UHREIT. The information in this announcement is subject to change without notice.

None of UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates, subsidiaries, controlling persons, directors, officers, employees, agents, advisers and representatives, makes any representation or warranty, express or implied, as to the fairness, accuracy, completeness, correctness or reliability of the information and opinions contained herein or otherwise made available nor as to the reasonableness of any assumption contained herein, and any liability therefore howsoever arising from any use, reliance or distribution of this announcement or its contents or otherwise arising in connection with this announcement is expressly disclaimed. Nothing contained herein is, or shall be relied upon as, a promise or representation, whether as to the past or the future and no reliance, in whole or in part, should be placed on the fairness, accuracy, completeness or correctness of the information and opinions contained herein.

The value of the Units and the income derived from them may fall as well as rise. The Units are not obligations of, deposits in, or guaranteed by UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), their subsidiaries or any of their respective affiliates.

An investment in the Units is subject to investment risks, including the possible loss of the principal amount invested. The holders of Units have no right to request that the Manager redeem or purchase their Units while the Units are listed. It is intended that holders of Units may only deal in their Units through trading on the Singapore Exchange Securities Trading Limited ("**SGX-ST**"). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

The past performance of UHREIT is not necessarily indicative of its future performance. Certain statements made in this announcement may be forward-looking statements that are based on certain assumptions and expectations of future events regarding UHREIT's present and future business strategies and the environment in which UHREIT operates in. Actual future performance, outcomes and results may differ materially from those expressed in such forward-looking statements. No assurance can be given that such assumptions and expectations are accurate or will be met or realised. Predictions, projections or forecasts of the economy or economic trends of the markets are not necessarily indicative of the future or likely performance of UHREIT, and the forecasted financial performance of UHREIT is not guaranteed. A potential investor is cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager's current view of future events. None of UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates, subsidiaries, controlling persons, directors, officers, employees, agents, advisers or representatives undertake to update or revise any information on the basis of any subsequent developments, information, events or otherwise.

This announcement includes information (a) relating to persons other than UHREIT and/or (b) supplied by or on behalf of third-party sources and/or other publicly available sources (including, without limitation, information regarding market participants in the sectors in which UHREIT competes and other industry data) ("**Third Party Information**"). Such third-party sources have not reviewed this announcement. None of UHREIT, the Manager, Perpetual (Asia) Limited (in its capacity as trustee of UHREIT), or any of their respective affiliates, subsidiaries, controlling persons, directors, officers, employees, agents, advisers or representatives has undertaken any independent verification of such Third Party Information and nothing herein shall be taken as a representation, warranty or undertaking of any responsibility in relation to the accuracy, completeness, correctness and/or reliability of such Third Party Information.