



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.)

United Overseas Bank Limited was the sole financial adviser for the initial public offering of United Hampshire US Real Estate Investment Trust (the "**Offering**"). United Overseas Bank Limited, UOB Kay Hian Private Limited and UBS AG, Singapore Branch were the joint issue managers and global coordinators for the Offering. United Overseas Bank Limited, UOB Kay Hian Private Limited, UBS AG, Singapore Branch, Credit Suisse (Singapore) Limited and The Hongkong and Shanghai Banking Corporation Limited, Singapore Branch were the joint bookrunners and underwriters for the Offering.

NOTICE OF RECORD AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of United Hampshire US Real Estate Investment Trust ("**UHREIT**"), will be closed at 5.00 pm on Friday, 20 August 2021 for the purpose of determining Unitholders' entitlement of UHREIT's Distribution (as defined below). UHREIT has announced the distribution of US 3.05 cents per unit for the period from 1 January 2021 to 30 June 2021 (the "**Distribution**") comprising:

- (a) tax-exempt income distribution of US 1.89 cents per Unit; and
- (b) capital distribution of US 1.16 cents per Unit.

Unitholders whose securities accounts with The Central Depository (Pte) Limited ("**CDP**") are credited with units in UHREIT ("**Units**") as at 5.00 pm on Thursday, 19 August 2021 will be entitled to the Distribution that will be paid on Tuesday, 28 September 2021

Unitholders who do not submit required U.S. tax forms completely and accurately will be subject to approximately 30% U.S. withholding taxes on the Distribution. The U.S. tax forms are required to be reviewed and validated by the appointed processing agent by Monday, 13 September 2021. To ensure the forms can be validated by Monday, 13 September 2021, unitholders are reminded to submit the completed tax forms to UHREIT's Unit Registrar – Boardroom Corporate & Advisory Services Pte. Ltd. before the validation deadline of Wednesday, 8 September 2021.

The tax-exempt income component is exempt from Singapore income tax in the hands of all Unitholders. No Singapore withholding tax will be deducted at source from this income.

The capital component of the Distribution represents a return of capital to Unitholders for Singapore income tax purposes and is therefore not subject to Singapore income tax. For Unitholders who are liable to Singapore income tax on profits from sale of Units, the amount of capital distribution will be applied to reduce the cost base of their Units for Singapore income tax purposes.

IMPORTANT – DISTRIBUTION CURRENCY ELECTION

With effect from 15 June 2020, CDP has implemented a Currency Conversion Service ("**CCY**"), which is a conversion and payment service that converts foreign currency cash distributions to Singapore Dollar (SGD) and credit them directly into CDP direct account holder's active Direct Crediting Service ("**DCS**") bank account. No action is required for CDP Securities Account holder with DCS, the CCY is automatically provided.



Registered Unitholders (other than CDP) and Unitholders whose Units are held directly through CDP will receive their Distribution in Singapore dollars, unless Unitholders elect to receive their Distribution in U.S. dollars by (i) submitting a completed “Distribution Election Notice” to UHREIT’s Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (as indicated on the Distribution Election Notice) by **Wednesday, 8 September 2021** and (ii) opt out of CCY **at least 3 business days before payment date**.

Please refer to <https://www.sgx.com/securities/retail-investor/cdp-faq> or contact CDP for further information on how to opt out of the CCY to receive distributions in U.S. dollars.

For the Distribution to be paid in Singapore dollars, United Hampshire US REIT Management Pte. Ltd., as manager of UHREIT (the “**Manager**”), will make the necessary arrangements to convert the Distribution from U.S dollars to Singapore dollars (taking into account the cost of exchange) at the prevailing market exchange rate.

Neither CDP nor the Manager will be liable for any damages or losses suffered by Unitholders howsoever arising from the conversion of the Distribution payable to each Unitholder from U.S. dollars to Singapore dollars. Save for approved depository agents (acting as nominees of their individual customers), each Unitholder may elect to receive the entire Distribution in either Singapore dollars or U.S. dollars and will not be able to elect to receive the Distribution in a combination of Singapore dollars and U.S. dollars.

IMPORTANT DATES AND TIMES

Event	Date / Deadline
Units will be traded ex-dividend	9.00 am Thursday, 19 August 2021
Closure of UHREIT’s Transfer Books and Register of Unitholders	5.00 pm Friday, 20 August 2021
Unitholders are reminded to submit the completed U.S. tax forms to UHREIT’s Unit Registrar – Boardroom Corporate & Advisory Services Pte. Ltd.. Unitholders who do not submit required U.S. tax forms completely and accurately will be subject to 30% U.S. withholding taxes on the Distribution.	5.00 pm Wednesday, 8 September 2021
Unitholders must complete and return the Distribution Election Notice to UHREIT’s Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (as indicated on the Distribution Election Notice) in order to receive the Distribution in U.S. dollars	5.00 pm Wednesday, 8 September 2021
Payment of Distribution	Tuesday, 28 September 2021



Should Unitholders have any queries in relation to these procedures, please do not hesitate to contact:

Ms. Leng Tong Yan
Vice President of Investor Relations and Corporate Development
Email: lengtongyan@uhreit.com
Or visit our website at: <http://uhreit.com/>

BY ORDER OF THE BOARD
Robert T. Schmitt
Chief Executive Officer
United Hampshire US REIT Management Pte. Ltd.
(Company Registration No. 201916768W)
(as Manager of United Hampshire US Real Estate Investment Trust)

12 August 2021

IMPORTANT NOTICE

This announcement is for information only and does not constitute or form part of an offer, invitation or solicitation of any offer to purchase or subscribe for the Units in Singapore or any other jurisdiction nor should it or any part of it form the basis of, or be relied upon in connection with, any contract or commitment whatsoever.

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, United Hampshire US REIT Management Pte. Ltd., Perpetual (Asia) Limited, as trustee of UHREIT, 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.

This announcement may contain forward-looking statements that involve assumptions, risks and uncertainties. Actual future performance, outcomes and results may differ materially from those expressed in forward-looking statements as a result of a number of risks, uncertainties and assumptions. 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. The forecast 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. The past performance of UHREIT is not necessarily indicative of its future performance.