KORE US REIT

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UEN 201719652G

NOTICE OF BOOKS CLOSURE
AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of KORE US REIT will be closed on **Wednesday, 5 August 2026 at 5.00 p.m.** (the "**Books Closure Date**") for the purpose of determining the entitlement of holders of units in KORE US REIT ("**Units**" and holders of Units, "**Unitholders**") to KORE US REIT's distribution of 0.40 US cents per Unit for the period from 1 January 2026 to 30 June 2026 (the "**Distribution**").

The Distribution comprises solely tax-exempt income distribution (the "**Tax-Exempt Income Distribution**").

Unitholders whose securities accounts with The Central Depository (Pte) Limited ("**CDP**") are credited with Units at the Books Closure Date will be entitled to the Distribution to be paid on **Tuesday, 29 September 2026.**

Unitholders who do not submit required U.S. tax forms completely and accurately will be subject to withholding tax of 30% on the Distribution. The U.S. tax forms are required to be reviewed and validated by the appointed processing agent by Monday, 31 August 2026. To ensure the forms can be validated by 31 August 2026, Unitholders are reminded to submit the completed tax forms to KORE US REIT's Unit Registrar – Boardroom Corporate & Advisory Services Pte Ltd at least seven (7) calendar days before the validation deadline of 31 August 2026.

Unitholders who fail to submit such U.S. tax forms may incur potential avoidable U.S withholding taxes, and KORE US REIT may likewise be subject to the withholding tax burden on the related undistributed income portion.

DECLARATION FOR SINGAPORE TAX PURPOSES

The Tax-Exempt Income Distribution is exempt from tax in the hands of all Unitholders. No tax will be deducted at source from such distribution.

IMPORTANT – DISTRIBUTION CURRENCY ELECTION

Since 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 KORE US REIT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (as indicated on the Distribution Election Notice) by **Monday, 31 August 2026 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-faqs or contact CDP for further information on how to opt out of the CCY to receive US distributions.

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 into Singapore dollars.

IMPORTANT REMINDER

Last Date and Time for Return of the Forms

The Unit Registrar will despatch the relevant forms to Unitholders on or around 14 August 2026.

Unitholders and depository agents must complete and return:

(1) the tax declaration forms to the Unit Registrar's office **at least seven (7) calendar days before 31 August 2026**; and

(2) solely for Unitholders electing to receive their Distribution in U.S. dollars, the Distribution Election Notice to the Unit Registrar's office by **31 August 2026**.

KORE US REIT has obtained clearance from CDP to allow the Distribution to be made earlier than the minimum timeframe required under the Listing Manual of the Singapore Exchange Securities Trading Limited so as not to unnecessarily delay the payment of the Distribution, which is in accordance with the timetable below.

IMPORTANT DATES AND TIMES

Unitholders should note the following important indicative dates and events:

Date/Deadline	Event
Wednesday, 5 August 2026 at 5.00 p.m.	Closing of the Transfer Books and Register of Unitholders of KORE US REIT
Monday, 31 August 2026	Unitholders are reminded to submit the completed tax forms to KORE US REIT's Unit Registrar – Boardroom Corporate & Advisory Services Pte Ltd **at least seven (7) days before the validation deadline of 31 August 2026**. Unitholders who do not submit required U.S. tax forms completely and accurately will be subject to 30% withholding tax on the Distribution.
Monday, 31 August 2026	Unitholders must complete and return the Distribution Election Notice to KORE US REIT'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.
Tuesday, 29 September 2026	Payment of distribution

By Order of the Board
KORE US REIT Management Pte. Ltd.
(Company Registration Number: 201719652G)
as manager of KORE US REIT

Lee Yingqi/Darren Tan
Company Secretaries
28 July 2026

Important Notice

The value of Units and the income derived from them may fall as well as rise. Units are not obligations of, deposits in, or guaranteed by, the Manager or any of its affiliates. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

Investors have no right to request the Manager to redeem their Units while the Units are listed. It is intended that Unitholders may only deal in their Units through trading on Singapore Exchange Securities Trading Limited (the "**SGX-ST**"). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

The past performance of KORE US REIT is not necessarily indicative of the future performance of KORE US REIT.