KORE US REIT Management Pte. Ltd.
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UEN 201719652G

QUALIFIED NOTICE ON NON-APPLICABILITY OF US WITHHOLDING TAX UNDER SECTION 1446(f) OF UNITED STATES INTERNAL REVENUE CODE TO NON-US UNITHOLDERS OF KORE US REIT

KORE US REIT Management Pte. Ltd (formerly known as Keppel Pacific Oak US REIT Management Pte. Ltd., as manager of KORE US REIT (formerly known as Keppel Pacific Oak US REIT) ("KORE", and the manager of KORE, the "Manager"), wishes to refer to its announcement dated 31 March 2026 (the "31 March Announcement") reiterating that the US withholding tax under the final regulations (the "Final Regulations") of Section 1446(f) of the US Internal Revenue Code of 1986, as amended ("Section 1446(f) Withholding Tax") is not applicable to transfers by non-US unitholders ("Unitholders") because KORE is a publicly traded partnership that has, and intends to continue to operate in a manner that will not cause it to be treated as engaged in a US trade or business. Additionally, brokers that effect a transfer of units in KORE are also not required to withhold the Section 1446(f) Withholding Tax. Unitholders should not be required to file a US federal income tax return or apply for a US tax identification number solely as a result of the Section 1446(f) Withholding Tax.

As set out in the 31 March Announcement, the Manager had first posted the final qualified notice ("Qualified Notice") on its website on 1 January 2023 and indicated that it intends to issue a new Qualified Notice on a quarterly basis. In this regard, the Manager wishes to inform Unitholders that a Qualified Notice effective 1 July 2026, certifying that KORE was not engaged in a trade or business within the United States at any time during its taxable year through the "PTP designated date" within the meaning of the Final Regulations, has been posted on its website at (https://www.koreusreit.com/investor-relations/taxation-information/) and made available together with this announcement. Such Qualified Notice will be valid for a 92-day period from 1 July 2026 and the Manager intends to issue a new Qualified Notice on a quarterly basis.

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

Lee Yingqi/ Darren Tan
Company Secretaries

30 June 2026

Important Notice
This announcement is for information purposes only and does not constitute or form part of an offer, invitation or solicitation of any offer to purchase or subscribe for any units in KORE US REIT ("Units").

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.