

 AIMS 宝泽 AIMS AMP CAPITAL INDUSTRIAL REIT	AMP CAPITAL  AIMS AMP CAPITAL INDUSTRIAL REIT MANAGEMENT LIMITED As Manager of AIMS AMP Capital Industrial REIT 1 Raffles Place, #21-01 One Raffles Place Singapore 048616
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(Constituted in the Republic of Singapore pursuant to a Trust Deed dated 5 December 2006 (as amended))

ANNOUNCEMENT

NOTICE OF BOOKS CLOSURE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of AIMS AMP Capital Industrial REIT (“**AIMSAMPIREIT**”) will be closed on **4 May 2012**, at 5.00 p.m. (the “**Books Closure Date**”) to determine Unitholders’ entitlements to AIMSAMPIREIT’s distributable income of **2.70** cents per unit in AIMSAMPIREIT (“**Unit**”) for the period from **1 January 2012 to 31 March 2012** (the “**Distribution**”).

Holders of Units (“**Unitholders**”) whose securities accounts with The Central Depository (Pte) Limited (“**CDP**”) are credited with the Units as at 5.00 p.m. on the Books Closure Date will be entitled to the Distribution to be paid on **19 June 2012**.

DECLARATION FOR SINGAPORE TAX PURPOSES

1. The trustee of AIMSAMPIREIT (“**Trustee**”) and the manager of AIMSAMPIREIT (“**Manager**”) will not deduct tax from the Distribution made out of AIMSAMPIREIT’s taxable income that is not taxed at AIMSAMPIREIT’s level to:
 - (a) Unitholders who are individuals and who hold the Units either in their sole names or jointly with other individuals;
 - (b) Unitholders which are companies incorporated and tax resident in Singapore;
 - (c) Unitholders which are Singapore branches of foreign companies that have obtained specific approval from the Inland Revenue Authority of Singapore to receive the Distribution without deduction of tax; or
 - (d) Unitholders which are non-corporate entities (excluding partnerships) constituted or registered in Singapore, such as:
 - (i) institutions, authorities, persons or funds specified in the First Schedule to the Income Tax Act (Cap. 134);
 - (ii) co-operative societies registered under the Co-operative Societies Act (Cap. 62);
 - (iii) trade unions registered under the Trade Unions Act (Cap. 333);
 - (iv) charities registered under the Charities Act (Cap. 37) or established by an Act of Parliament; and
 - (v) town councils.
2. For the Distribution made to classes of Unitholders that do not fall within the categories stated under Note 1 above, the Trustee and the Manager will deduct tax at the rate of 10% if the Unitholders are foreign non-individual investors. A foreign non-individual investor is one who is not a resident of Singapore for income tax purposes and:
 - (a) who does not have a permanent establishment in Singapore; or
 - (b) who carries on any operation in Singapore through a permanent establishment in Singapore, where the funds used to acquire the Units are not obtained from that operation.

3. Unitholders are required to complete the applicable Section A, B or C of the “*Declaration for Singapore Tax Purposes Form A*” (“**Form A**”) if they fall within the classes (b), (c) or (d) stated under Note 1 or Section D of Form A if they qualify as a foreign non-individual investor as described under Note 2. The Trustee and the Manager will rely on the declarations made in Form A to determine:
 - (a) if tax is to be deducted for the categories of Unitholders listed in (b), (c) or (d) under Note 1; or
 - (b) if tax is to be deducted at the rate of 10% for the Distribution to foreign non-individual investors.
4. Unitholders who fall within class (a) under Note 1 are not required to submit Form A.
5. Unitholders who do not fall within the classes of Unitholders listed in Notes 1 and 2 above may choose not to return Form A as tax will be deducted from the Distribution made to them at the prevailing corporate tax rate in any case.
6. The Trustee and the Manager will deduct tax at the prevailing corporate tax rate from the Distribution made out of AIMSAMPIREIT’s taxable income that is not taxed at AIMSAMPIREIT’s level, in respect of Units held by depository agents except where the beneficial owners of these Units are:
 - (a) Individuals and the Units are not held through a partnership in Singapore;
 - (b) Qualifying Unitholders (as listed in categories (b), (c) or (d) under Note 1); or
 - (c) Foreign non-individual investors (as defined under Note 2).

For Units held through depository agents, the depository agents must complete the “*Declaration by Depository Agents for Singapore Tax Purposes Form B*” (“**Form B**”) and its annexes (Annex 1 for individuals, Annexes 2 and 2.1 for Qualifying Unitholders and Annex 3 for foreign non-individuals).
7. Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, by AIMSAMPIREIT’s Unit Registrar, Boardroom Business Solutions Pte Ltd, on or around **11 May 2012**.
8. Forms from Unitholders (Form A) and depository agents (Form B and its annexes) must be completed legibly and received by the Unit Registrar by **5.00 p.m. on 25 May 2012**. The Trustee and the Manager will rely on the declarations made in Form A and Form B to determine if tax is to be deducted. Failure to comply with any of these requirements will render Form A and Form B invalid and the Trustee and the Manager will be obliged to deduct the appropriate amount of tax from the Distribution in respect of which this announcement is made.
9. Unitholders who hold Units under the Central Provident Fund Investment Scheme (“**CPFIS**”) or the Supplementary Retirement Scheme (“**SRS**”) do not have to submit any form. They will receive a gross Distribution which will be paid to their respective CPFIS or SRS accounts.

Distribution Reinvestment Plan

Reference is made to the announcement dated 20 April 2012 in relation to the implementation of the Distribution Reinvestment Plan and application of the Distribution Reinvestment Plan to the 4Q FY2012 Distribution. The tax treatment (as summarised above) for Unitholders receiving distributions in units is the same as that had they received the distributions in cash.

The Manager will deduct all income tax required to be deducted, if any, from the distributions made in accordance with applicable law. Where withholding of tax is applicable and the Unitholders elect to receive the distributions in units, the actual amount distributed in units will be computed based on the amount the Unitholder is entitled to less the withholding tax deducted. The withholding tax will be paid in cash to the Comptroller of Income Tax.

Last Date and time for Return of the Form and Notice of Election

Unitholders and depository agents must complete and return the “Declaration for Singapore Tax Purposes Form A and Form B (and its annexes)” and Notice of Election, respectively to Boardroom Business Solutions Pte Ltd’s office by **5.00 p.m. on 25 May 2012**, in order to receive the Distribution either gross or net (after deduction of tax) as described above.

Declaration in Income Tax Return

The Distribution is considered as income for the year ended 31 March 2012. Beneficial owners of the Distribution, other than those who are exempt from tax on the Distribution, are required to declare the gross Distribution as taxable income in their income tax return for the Year of Assessment 2013.

Important Dates and Times

9.00 a.m., 2 May 2012	First day of “ex-distribution” trading
5.00 p.m., 4 May 2012	Close of AIMSAMPIREIT’s Transfer Books and Register of Unitholders (“Books Closure Date”)
5.00 p.m., 25 May 2012	Completed “ <i>Declaration for Singapore Tax Purposes Form A and Form B (and annexes)</i> ” must be received by the Unit Registrar, Boardroom Business Solutions Pte Ltd
5.00 p.m., 25 May 2012	Completed Notice of Election in respect of participation in the Distribution Reinvestment Plan must be received by the Unit Registrar, Boardroom Business Solutions Pte Ltd
19 June 2012	Payment of Distribution

Should Unitholders have any queries in relation to these procedures, please contact Ms Regina Yap at:

Tel : 6309-1053
Email : ryap@aimsampcapital.com

By Order of the Board
AIMS AMP Capital Industrial REIT Management Limited
(Company Registration No. 200615904N)

As Manager of AIMS AMP Capital Industrial REIT

Yap Siew Buay Regina
Company Secretary
20 April 2012

Important Notice

This Announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for 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 of AIMSAMPIREIT may only deal in their Units through trading on 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 AIMSAMPIREIT is not necessarily indicative of the future performance of AIMSAMPIREIT.