



**AIMS
AA REIT**

AIMS APAC REIT MANAGEMENT LIMITED

As Manager of AIMS APAC REIT
1 Raffles Place, #39-03, One Raffles Place
Singapore 048616

(Constituted in the Republic of Singapore pursuant to a Trust Deed dated 5 December 2006 (as amended and restated))

ANNOUNCEMENT

**(I) NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE
(II) APPLICATION OF THE DISTRIBUTION REINVESTMENT PLAN TO THE 4Q FY2026
DISTRIBUTION**

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of AIMS APAC REIT (“**AA REIT**”) will be closed on Monday, 18 May 2026, at 5.00 p.m. (the “**Record Date**”) to determine the entitlements of holders of units in AA REIT’s (“**Units**” and holders of Units, “**Unitholders**”) distributable income of 2.600 Singapore cents per Unit for the period from 1 January 2026 to 31 March 2026 (the “**4Q FY2026 Distribution**”), comprising a taxable income component of 2.384 Singapore cents per Unit, a tax-exempt income component of 0.107 Singapore cents per Unit, and a capital distribution component of 0.109 Singapore cents per Unit.

Unitholders whose securities accounts with The Central Depository (Pte) Limited (“**CDP**”) are credited with the Units as at 5.00 p.m. on the Record Date will be entitled to the 4Q FY2026 Distribution to be paid on Monday, 29 June 2026.

DECLARATION FOR SINGAPORE TAX PURPOSES

A. Tax-Exempt Income Component

Tax-exempt income component is exempt from Singapore income tax in the hands of all Unitholders entitled to the distribution regardless of their nationality, corporate identity or tax residence status. No tax will be deducted at source from this component.

B. Capital Distribution Component

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

C. Taxable Income Component

1. The HSBC Institutional Trust Services (Singapore) Limited, in its capacity as trustee of AA REIT (the “**Trustee**”), and AIMS APAC REIT Management Limited, in its capacity as manager of AA REIT (the “**Manager**”), will not deduct tax from the distribution made out of AA REIT’s taxable income that is not taxed at AA REIT’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 who are Central Provident Fund (“**CPF**”) members who use their CPF funds under the CPF Investment Scheme and where the distributions received are returned to their CPF accounts;
- (c) Unitholders who are individuals and use their Supplementary Retirement Scheme (“**SRS**”) funds and where the distributions received are returned to their SRS accounts;
- (d) Unitholders which are companies incorporated and tax resident in Singapore;
- (e) Unitholders which are Singapore branches of foreign companies;

- (f) 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 1947 of Singapore (the “**Income Tax Act**”);
 - (ii) co-operative societies registered under the Co-operative Societies Act 1979 of Singapore;
 - (iii) trade unions registered under the Trade Unions Act 1940 of Singapore;
 - (iv) charities registered under the Charities Act 1994 of Singapore or established by an Act of Parliament; and
 - (v) town councils;
- (g) Unitholders which are international organisations that are exempt from tax on such distributions by reason of an order made under the International Organisations (Immunities and Privileges) Act 1948 of Singapore; and
- (h) Unitholders which are real estate investment trust exchange-traded funds which have been accorded the tax transparency treatment.
2. For the distribution made to classes of Unitholders that do not fall within the categories stated under Note C.1 above, the Trustee and the Manager will deduct tax at the rate of 10%¹ if the Unitholders are Qualifying foreign non-individual Unitholders or Qualifying foreign funds.
- A Qualifying foreign non-individual Unitholder 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.
- A Qualifying foreign fund is one that qualifies for tax exemption under section 13D, 13OA, 13U or 13V of the Income Tax Act and:
- (a) who does not have a permanent establishment² in Singapore (other than a fund manager in Singapore); or
 - (b) who carries on any operation in Singapore through a permanent establishment in Singapore (other than a fund manager in Singapore), where the funds used to acquire the Units are not obtained from that operation.
3. Unitholders are required to complete the applicable Sections A, B or C of the “*Declaration for Singapore Tax Purposes Form A*” (“**Form A**”) if they fall within the classes (d), (e), (f), (g) or (h) stated under Note C.1 or the applicable Sections D or E of Form A if they qualify as a Qualifying foreign non-individual Unitholder or Qualifying foreign fund as described under Note C.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 (d), (e), (f), (g) or (h) under Note C.1; or
 - (b) if tax is to be deducted at the rate of 10% for the Distribution to Qualifying foreign non-individual Unitholders or Qualifying foreign funds.
4. Unitholders who fall within class (a) to (c) under Note C.1 are not required to submit Form A. The gross distribution received by these Unitholders (irrespective of their tax residence status)

¹ The reduced concessionary tax rate of 10% tax concessions will be extended till 31 December 2030.

² A permanent establishment is defined under Section 2 of the Income Tax Act 1947 to mean a fixed place where a business is wholly or partly carried on. It includes a place of management, a branch, an office, a factory, a warehouse, a workshop, a farm or plantation, a mine, oil well, quarry or other place of extraction of natural resources, a building or work site or a construction, installation or assembly project. A unitholder shall be deemed to have a permanent establishment in Singapore if the unitholder:

- (a) carries on supervisory activities in connection with a building or work site or a construction, installation or assembly project; or
- (b) has another person acting on the unitholder's behalf in Singapore who:
 - (i) has and habitually exercises an authority to conclude contracts;
 - (ii) maintains a stock of goods or merchandise for the purpose of delivery on behalf of the unitholder; or
 - (iii) habitually secures orders wholly and almost wholly for the unitholder or for such other enterprises as are controlled by the unitholder.

is exempt from tax. However, this tax exemption does not apply to such Unitholders in respect of distribution derived by them through partnership in Singapore or from the carrying on of a trade, business or profession. Such Unitholders, i.e., to whom the exemption does not apply, must declare the distribution received as income in their Singapore income tax returns.

5. Unitholders who do not fall within the classes of Unitholders listed in Notes C.1 and C.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 AA REIT's taxable income that is not taxed at AA REIT'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 (d), (e), (f), (g) or (h) under Note C.1);
 - (c) Qualifying foreign non-individual Unitholders (as defined under Note C.2); or
 - (d) Qualifying foreign funds (as defined under Note C.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, Annex 3 for Qualifying foreign non-individual Unitholders or Qualifying foreign funds).

7. Form A and Form B (and its annexes) will be sent to Unitholders and depository agents respectively, by AA REIT's unit registrar, Boardroom Corporate & Advisory Services Pte. Ltd. ("**Unit Registrar**"), on or around **25 May 2026**.
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 10 June 2026**. 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 forms. They will receive a gross Distribution which will be paid to their respective CPFIS or SRS accounts.

Unitholders should consult their own tax agents should they require further clarification on their tax obligations.

Important Reminder

Unitholders and depository agents must complete and return the "Declaration for Singapore Tax Purposes Form A and Form B (and its annexes)" ("**Tax Declaration Forms**"), respectively to the Unit Registrar's office by 5.00 pm on Wednesday, 10 June 2026 in order to receive the distribution either at gross or at net (after deduction of tax at 10%) as described above.

Declaration in income tax return

The Distribution is considered as income for the financial year ended 31 March 2026. Beneficial owners of the Distribution, other than those who are exempt from tax on the Distribution or who are entitled to a reduced tax rate of 10%, are required to declare the gross Distribution as taxable income component of the distribution in their Singapore income tax return for the year of Assessment 2027.

DISTRIBUTION REINVESTMENT PLAN

1. The Distribution Reinvestment Plan

The Board of Directors of the Manager, is pleased to announce the application of the distribution reinvestment plan (the “**Distribution Reinvestment Plan**”) to the 4Q FY2026 Distribution due for payment on or about 29 June 2026. A summary of the general terms and conditions of the Distribution Reinvestment Plan is set out below. Details of the general terms and conditions of the Distribution Reinvestment Plan are contained in the Distribution Reinvestment Plan Statement which is available for viewing on the website of AA REIT at <http://www.aimsapacreit.com>.

The Distribution Reinvestment Plan documentation in respect of the 4Q FY2026 Distribution will be separately sent to Unitholders registered in the Depository Register as at the Record Date³ on 18 May 2026. A Unitholder will be eligible to participate in the Distribution Reinvestment Plan only if his/her registered address is in Singapore.

1.1. Summary of the Distribution Reinvestment Plan

The Manager has applied the AA REIT Distribution Reinvestment Plan to the 4Q FY2026 Distribution following the approval of the resolution authorising the Manager to issue Units pursuant to the AA REIT Distribution Reinvestment Plan at AA REIT’s Annual General Meeting held on 26 July 2018.

The Distribution Reinvestment Plan provides Unitholders with the option to receive any of their distribution (including any interim, final, special or other distribution) (the “**Distribution**”) declared on their holding of Units (after the deduction of applicable income tax, if any), either in the form of Units or cash or a combination of both. A Unitholder will have the following options in respect of his Distribution:

- elect to receive a cash distribution on his existing Units held; or
- elect to receive an allotment of Units credited as fully paid in lieu of the cash amount of the distribution entitlement for the distribution period from 1 January 2026 to 31 March 2026 only; or
- elect to receive an allotment of Units credited as fully paid in lieu of part of the cash amount of the distribution entitlement for the distribution period from 1 January 2026 to 31 March 2026 only, and the remaining distribution entitlement in cash.

Under present law in Singapore, there is no brokerage, stamp duty or other transaction costs payable on Units allotted under the Distribution Reinvestment Plan.

Unitholders may elect to participate in respect of all or part of their holdings of Units to which each Notice of Election⁴ relates in respect of any Distribution to which the Distribution Reinvestment Plan (as determined by the Manager) applies (“**Qualifying Distribution**”). Unitholders receiving more than one Notice of Election may elect to participate in respect of all or part of their holding of Units to which one Notice of Election relates and choose not to participate in respect of all or part of their holding of Units to which any other Notice of Election relates.

Units allotted and issued under the Distribution Reinvestment Plan will rank *pari passu* in all respects with the Units then in issue save only in regards to participation in the Qualifying Distribution which is the subject of the election (including the right to make any election

³ “**Record Date**” means the date to be determined by the Manager on which the register of Unitholders will be closed for the purpose of determining the entitlements of Unitholders to a Distribution.

⁴ “**Notice of Election**” means the one or more notices of election (in such form as the Manager may approve) which the Manager will, at its discretion, send to each Unitholder and through which each Unitholder may indicate whether they wish to participate in the Distribution Reinvestment Plan.

pursuant to the Distribution Reinvestment Plan) or any other distributions, bonuses or rights paid, made, declared or announced prior to or contemporaneous with the payment or declaration of the Qualifying Distribution which is the subject of the election, unless the Manager shall otherwise specify.

Unitholders participating in the Distribution Reinvestment Plan will receive, at or about each Distribution Date (as defined in the Distribution Reinvestment Plan Statement), notification letters setting out, among other things, the number of Units allotted to them under the Distribution Reinvestment Plan.

1.2. Eligibility

All Unitholders are eligible to participate in the Distribution Reinvestment Plan subject to the restrictions on Overseas Unitholders (as defined in the Distribution Reinvestment Plan Statement), more particularly described in paragraph 1.4 below and except that participation in the Distribution Reinvestment Plan shall not be available to such Unitholders or class of Unitholders, as the Manager may in its discretion determine, and further subject to the requirement that such participation by the Unitholder will not result in a breach of any other restriction on such Unitholder's holding of Units which may be imposed by any statute, law or regulation in force in Singapore or any other relevant jurisdiction, as the case may be, or by the trust deed dated 5 December 2006 constituting AA REIT (as amended) (the "**Trust Deed**").

1.3. Notice of Election

The Notices of Election will be sent to Unitholders whose securities accounts with the CDP are credited with Units as at the Record Date on Monday, 18 May 2026.

Unitholders who wish to participate in the DRP will have to complete the Notices of Election and send them, via the business reply envelopes provided to the Unitholders, to the Manager c/o the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., at 1 Harbourfront Avenue, #14-07 Keppel Bay Tower, Singapore 098632, such that they are received by 5.00 p.m. on Wednesday, 10 June 2026. Unitholders who wish to receive their Distribution in cash need not take any action. Unitholders who wish to participate in the DRP and do not receive the Notices of Election within three Market Days⁵ after the expected date of despatch on Monday, 25 May 2026 may obtain a copy from the Unit Registrar.

1.4. Unitholders Resident Outside Singapore

Units to be allotted and issued under the Distribution Reinvestment Plan have not been, and will not be, registered under the U.S. Securities Act⁶ and may not be offered, sold or resold in the United States or to, or for the account or benefit of, any U.S. person, except in a transaction not subject to or exempt from the registration requirements of the U.S. Securities Act and the securities laws of any state or other jurisdiction in the United States.

Furthermore, for practical reasons and to avoid any violation of the securities laws applicable in countries outside Singapore where Unitholders may have their registered addresses (other than otherwise determined by the Manager), the Distribution Reinvestment Plan will not be offered to Overseas Unitholders.

Overseas Unitholders who wish to be eligible to participate in the AA REIT DRP may provide an address in Singapore for the service of notices and documents by notifying the Manager c/o CDP, at 11 North Buona Vista Drive, #05-07, The Metropolis Tower 2, Singapore 138589 (or such other address as may be announced by the Manager from time to time) not later than three Market Days prior to the Record Date. Unitholders should note that all correspondences and notices will be sent to their last registered addresses with CDP.

No Overseas Unitholder shall have any claim whatsoever against AA REIT or the Manager as

⁵ "**Market Day**" means a day on which the SGX-ST is open for trading in securities.

⁶ "**U.S. Securities Act**" means the U.S. Securities Act of 1933, as amended.

a result of the Distribution Reinvestment Plan not being offered to such Overseas Unitholder. Where the Distribution Reinvestment Plan is not offered to Overseas Unitholders, Overseas Unitholders who receive or come to have in their possession the statement of the terms and conditions of the Distribution Reinvestment Plan and/or a Notice of Election may not treat the same as an invitation to them and are advised to inform themselves of, and to observe, any prohibitions and restrictions, and to comply with any applicable laws and regulations relating to the Distribution Reinvestment Plan as may be applicable to them.

Unitholders who are subject to the laws and regulations of jurisdictions outside Singapore shall, in participating in the Distribution Reinvestment Plan, be deemed to have complied with all applicable legal and regulatory requirements of the relevant jurisdictions.

Where deduction of tax is applicable and the Unitholders elect to receive the distributions in Units, the number of Units to be allotted under the Distribution Reinvestment Plan will be computed based on the distributions net of tax deducted.

1.5. **Rationale of the Distribution Reinvestment Plan**

By the implementation of the Distribution Reinvestment Plan, the Manager is providing Unitholders with an option to receive Distributions, either in the form of Units or cash or a combination of both, declared on the Units held by Unitholders. It enables Unitholders to acquire additional Units without having to incur transaction or other related costs.

AA REIT will also benefit from Unitholders' participation in the Distribution Reinvestment Plan as, to the extent that Unitholders elect to receive distributions in the form of Units, the cash is retained by AA REIT to fund its continuing growth and expansion. The retention of cash and the issue of Units in lieu of cash under the Distribution Reinvestment Plan will also enlarge AA REIT's capital base, strengthen its working capital reserves and improve the liquidity of Units.

2. **Listing Application in relation to the Distribution Reinvestment Plan**

Further to the above, the Manager also wishes to announce that it will make an application to the SGX-ST for the listing and quotation of new Units to be issued pursuant to the application of the Distribution Reinvestment Plan to the 4Q FY2026 Distribution (the "**Listing Application**").

3. **Further Information**

The issue price of each new Unit for this Distribution Reinvestment Plan will be set at a discount to the volume-weighted average traded price per Unit for all trades on SGX-ST for each of the Market Days during the period of ten Market Days prior to and ending on the Record Date (the "**Issue Price**"). The Manager will announce the other terms specific to the application of the Distribution Reinvestment Plan to AA REIT's distribution for the 4Q FY2026 Distribution, including the Issue Price of new Units to be issued pursuant to the application of the Distribution Reinvestment Plan to the 4Q FY2026 Distribution in due course.

4. **Important Dates and Time**

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|---------------------------------|--|
| 9.00 a.m., 15 May 2026 (Friday) | First day of "ex-distribution" trading |
| 5.00 p.m., 18 May 2026 (Monday) | Close of AA REIT's Transfer Books and Register of Unitholders (" Record Date ") |
| 18 May 2026 (Monday) | Date of announcement on Issue Price of Units for the Distribution Reinvestment Plan |
| 25 May 2026 (Monday) | Despatch of Notices of Election and Tax Declaration Forms |

| | |
|--|--|
| 5.00 p.m., 10 June 2026 (Wednesday) | Completed Tax Declaration Forms must be received by the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. |
| 5.00 p.m., 10 June 2026 (Wednesday) | Completed Notice of Election in respect of participation in the Distribution Reinvestment Plan must be received by the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. |
| 29 June 2026 (Monday) | Payment of Distribution and Issuance, Crediting and Listing of the Units issued pursuant to the Distribution Reinvestment Plan on the SGX-ST |

Note:

Any Unitholders and depository agents who wish to participate in the Distribution Reinvestment Scheme for the 4Q FY2026 Distribution must return the Notice of Election to the Unit Registrar by this deadline.

BY ORDER OF THE BOARD
AIMS APAC REIT Management Limited
(as manager of AIMS APAC REIT)
(Company Registration No. 200615904N)

Investor contact:
Investor Relations
AIMS APAC REIT Management Limited
Tel: +65 6309 3638
Email: investorrelations@aimsapac.com

Russell Ng
Chief Executive Officer
7 May 2026

Important Notice

The value of units of AIMS APAC REIT (“**AA REIT**”) (“**Units**”) and the income derived from them may fall as well as rise. The Units are not obligations of, deposits in, or guaranteed by, AIMS APAC REIT Management Limited (“**Manager**”), HSBC Institutional Trust Services (Singapore) Limited (as trustee of AA REIT) (“**Trustee**”), or any of its affiliates. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested, and neither the Manager nor the Trustee guarantees the repayment of any principal amount invested, the performance of AA REIT, any particular rate of return from investing in AA REIT, or any taxation consequences of an investment in AA REIT. Any indication of AA REIT’s performance returns is historical and cannot be relied on as an indicator of future performance.

Investors have no right to request the Manager to redeem their Units while the Units are listed. It is intended that Unitholders of AA REIT may only deal in their Units through trading on the 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.

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for the Units. The past performance of AA REIT is not necessarily indicative of the future performance of AA REIT.

This announcement may contain forward-looking statements that involve 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. Representative examples of these factors include (without limitation) general industry and economic conditions, interest rate trends, cost of capital and capital availability, competition from similar developments, shifts in expected levels of property rental income, changes in operating expenses (including employee wages, benefits and training costs), property expenses and governmental and public policy changes. Investors are cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager’s view of future events.

This announcement has not been reviewed by the Monetary Authority of Singapore.

About AIMS APAC REIT (www.aimsapacreit.com)

Managed by the Manager, AIMS APAC REIT (“AA REIT”) is a real estate investment trust listed on the Mainboard of the SGX-ST since 2007. AA REIT was established with the principal investment objective of owning and investing in a diversified portfolio of high-quality income-producing industrial, logistics and business park real estate, located throughout the Asia Pacific region. The real estate assets are utilised for a variety of purposes, including but not limited to warehousing and distribution activities, business park activities and manufacturing activities. AA REIT’s existing portfolio consists of 27 properties, of which 24 properties are located throughout Singapore, and 3 properties located in Australia, including a property located in Gold Coast, Queensland, a 49.0% interest in Optus Centre located in Macquarie Park, New South Wales and Woolworths HQ located in Bella Vista, New South Wales. AA REIT is an index constituent of the MSCI Singapore Small Cap Index, iEdge S-REIT Index, FTSE EPRA Nareit Global Developed Index, iEdge Singapore Next 50 Index, iEdge Singapore Next 50 Liquidity Weighted Index, Morningstar Developed Markets REIT, and Vanguard Total International Stock Index Fund ETF.

Follow us on LinkedIn at <https://www.linkedin.com/company/aimsapacreit/>

About AIMS Financial Group (www.aims.com.au)

AIMS Financial Group (“**AIMS**”) is the sole sponsor of AA REIT. Established in 1991, AIMS is a diversified financial services and investment group, active in the areas of funds management, mortgage lending, investment banking and property investment. AIMS is also the owner of the Sydney Stock Exchange.

AIMS Group acquires, develops and manages over 30 commercial properties across Australia and Singapore, spanning data centres, logistics, industrial, business parks, office and retail, with a portfolio value of close to A\$3 billion. The Group is scaling its data centre platform through the redevelopment of strategically located infill sites and targeted acquisitions with data centre development potential, supporting growing AI and cloud infrastructure demand.

AIMS' head office is in Sydney and it has businesses across Australia, China, Hong Kong and Singapore. Its highly qualified, professional and experienced cross-cultural teams enable AIMS to bridge the gap between Australia and Asia across various sectors.