



CAPITALAND INTEGRATED COMMERCIAL TRUST

(Constituted in the Republic of Singapore pursuant to a trust deed dated 29 October 2001 (as amended))

ANNOUNCEMENT

NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of CapitaLand Integrated Commercial Trust (“**CICT**”) will be closed on **21 August 2024 at 5.00 p.m.** (the “**Record Date**”) to determine entitlements of holders of units in CICT (“**Units**” and holders of Units, “**Unitholders**”) to CICT’s distribution of **5.43 cents per Unit** for the period from 1 January 2024 to 30 June 2024 (the “**Distribution**”).

Unitholders whose securities accounts with The Central Depository (Pte) Limited (“**CDP**”) are credited with Units as at the Record Date will be entitled to the Distribution to be paid on 26 September 2024.

This Distribution comprises the three components of:

- (a) taxable income distribution of 5.32 cents;
- (b) tax-exempt income distribution of 0.05 cents; and
- (c) capital distribution of 0.06 cents.

DECLARATION FOR SINGAPORE TAX PURPOSES

Tax will be deducted at source from the taxable income distribution in certain circumstances. The following section describes the circumstances in which tax will or will not be deducted from such distribution and the term “income distribution” used thereafter refers to this distribution.

Individuals

Unitholders who are individuals and who hold Units in their sole names or jointly with other individuals are not required to submit any forms and will receive a gross income distribution. The income distribution received by individuals (whether Singapore tax resident or not) is exempt from tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession.

Qualifying Unitholders

Qualifying Unitholders (which term, for the avoidance of doubt, does not include individuals) will receive a gross income distribution, but will have to pay income tax subsequently at their own applicable tax rates. Qualifying Unitholders will receive a prescribed form to declare their Singapore tax residence status - the "Declaration for Singapore Tax Purposes Form" ("**Form A**") from Boardroom Corporate & Advisory Services Pte. Ltd. (the "**Unit Registrar**"). Such Unitholders must complete and return Form A to the Unit Registrar to declare their status. If a Qualifying Unitholder fails to return Form A or fails to properly complete Form A, HSBC Institutional Trust Services (Singapore) Limited in its capacity as trustee of CICT (the "**Trustee**") and CapitalLand Integrated Commercial Trust Management Limited (the "**Manager**") will be obliged to deduct tax at the rate of 17% from the income distribution to such Qualifying Unitholder.

CPF/SRS Funds

Unitholders who have purchased their Units using moneys from their accounts with Central Provident Fund or Supplementary Retirement Scheme will receive a gross income distribution which is tax-exempt. There is no need for such Unitholders to fill up any forms.

Foreign (non-individual) Unitholders and Foreign Fund Unitholders

Foreign (non-individual) Unitholders and Foreign Fund Unitholders who meet certain conditions will receive their income distribution net of 10% tax. Such Unitholders will receive Form A from the Unit Registrar and must complete and return it to the Unit Registrar to declare their status in relation to these conditions. The Trustee and Manager will be obliged to deduct tax at the rate of 17% from the income distribution if Form A is not returned within the stipulated time limit or is not properly completed.

Nominee Unitholders

Nominees who hold their Units for the benefit of individuals and Qualifying Unitholders will receive a gross income distribution. Nominees who hold their Units for the benefit of qualifying foreign (non-individual) investors will receive an income distribution net of 10% tax. This is provided the nominees furnish certain particulars of the beneficiaries to the Trustee and Manager. These particulars are to be provided together with a declaration by the nominees of the status of the beneficiaries.

Nominees will receive the Declaration by Depository Agents for Singapore Tax Purposes Form ("**Form B**") from the Unit Registrar and will have to complete and return Form B to the Unit Registrar. The Trustee and Manager will be obliged to deduct tax at the rate of 17% from the income distribution if Form B is not returned within the stipulated time limit or is not properly completed.

Joint Unitholders and All Other Unitholders

Unitholders who hold their Units jointly (other than those held jointly by individuals) as well as Unitholders who do not fall within the categories described above will receive their income distribution net of 17% tax. These Unitholders do not need to return any forms.

Tax-exempt income distribution is exempt from Singapore income tax in the hands of all Unitholders. No tax will be deducted from such distribution.

Capital distribution represents a return of capital to Unitholders for Singapore income tax purposes. No tax will be deducted at source. The amount of the capital distribution will be applied to reduce the cost base of Unitholders' Units for Singapore income tax purposes. For Unitholders who are liable to Singapore income tax on profits from the sale of their Units, the reduced cost base of their Units will be used to calculate any taxable trading gains arising from the disposal of their Units.

LAST DATE AND TIME FOR RETURN OF THE FORMS

The Unit Registrar will despatch the relevant forms to Unitholders on or around 23 August 2024.

Unitholders must complete and return the applicable forms to the Unit Registrar's office by 6 September 2024 at 5.00 p.m. in order to receive a gross income distribution or an income distribution net of 10% tax, as the case may be.

DECLARATION IN INCOME TAX RETURN

The income distribution is considered as income for the year 2024. Beneficial owners of the Distribution, other than those who are exempt from tax on the income distribution or who are entitled to the reduced tax rate of 10%, are required to declare the gross income distribution as taxable income in their income tax return for the year of assessment 2025.

IMPORTANT DATES AND TIMES

Date / Deadline	Event
21 August 2024 at 5.00 p.m.	Closing of the Transfer Books and Register of Unitholders
By 6 September 2024 at 5.00 p.m.	Unitholders must complete and return Form A or Form B, as applicable
26 September 2024	Payment of Distribution

For enquiries, please contact Ms Ho Mei Peng at 6713 3668 or email: ho.meipeng@capitaland.com or visit our website at www.cict.com.sg.

BY ORDER OF THE BOARD

CapitaLand Integrated Commercial Trust Management Limited
(Registration Number: 200106159R)

As manager of CapitaLand Integrated Commercial Trust

Lee Ju Lin, Audrey
Company Secretary
13 August 2024

IMPORTANT NOTICE

The past performance of CapitaLand Integrated Commercial Trust ("**CICT**") and CapitaLand Integrated Commercial Trust Management Limited, as manager of CICT (the "**Manager**") is not indicative of future performance. The listing of the units in CICT ("**Units**") on the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") does not guarantee a liquid market for the Units. The value of the 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 the Units is subject to investment risks, including the possible loss of the principal amount invested. Investors have no right to request that the Manager redeem or purchase their Units while the Units are listed on the SGX-ST. It is intended that holders of Units may only deal in their Units through trading on the SGX-ST.

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for the Units.