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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 FOR CUMULATIVE DISTRIBUTION AND DISTRIBUTION PAYMENT DATE

Capitalised terms used herein, unless otherwise defined, shall have the meaning ascribed to them in the announcement of CapitaLand Integrated Commercial Trust dated 5 August 2025 in relation to the launch of the private placement.

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of CapitaLand Integrated Commercial Trust ("**CICT**") will be closed on **13 August 2025 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 between 6.92 Singapore cents per Unit to 7.02 Singapore cents per Unit comprising (i) 5.62 Singapore cents per Unit for the period from 1 January 2025 to 30 June 2025 (the "**1H2025 Distribution**") and (ii) between 1.30 Singapore cents per Unit and 1.40 Singapore cents per Unit for the advanced distribution for the period from 1 July 2025 to the day immediately prior to the date on which the New Units are issued pursuant to the Private Placement (the "**Advanced Distribution**", and together with the 1H2025 Distribution, the "**Cumulative Distribution**"). The New Units pursuant to the Private Placement are expected to be listed on the SGX-ST on 14 August 2025.

Unitholders whose securities accounts with The Central Depository (Pte) Limited ("**CDP**") are credited with Units as at 5.00 p.m. on the Record Date will be entitled to the Cumulative Distribution to be paid on or around 18 September 2025.

The current expectation of CapitaLand Integrated Commercial Trust Management Limited, in its capacity as manager of CICT (the "**Manager**") is that the quantum of distribution per Existing Unit

held as at 5.00 p.m. on the Record Date under the Cumulative Distribution is estimated to be between 6.92 and 7.02 Singapore cents¹ which comprises the three components of:

- (a) taxable income distribution of between 6.46 Singapore cents and 6.52 Singapore cents;
- (b) tax-exempt income distribution of between 0.32 Singapore cents and 0.34 Singapore cents;
and
- (c) capital distribution of between 0.14 Singapore cents and 0.16 Singapore cents.

The actual quantum of the distribution per Existing Unit under the Cumulative Distribution (which may differ from the estimate above) will be announced on a later date.

For the avoidance of doubt, holders of the New Units issued pursuant to the Private Placement will not be entitled to participate in the distribution of any distributable income accrued by CICT prior to the date of issue of the New Units (including the Cumulative Distribution).

The Cumulative Distribution is intended to ensure that the distributable income accrued by CICT up to the day immediately preceding the date of issue of the New Units (which at this point, will be entirely attributable to the Existing Units) is only distributed in respect of the Existing Units, and is being proposed as a means to ensure fairness to holders of the Existing Units. The next distribution following the Cumulative Distribution will comprise CICT's distributable income for the period from the day the New Units are issued pursuant to the Private Placement to 31 December 2025. Semi-annual distributions will resume thereafter, unless otherwise announced.

DECLARATION FOR SINGAPORE TAX PURPOSES

(i) TAXABLE INCOME COMPONENT OF THE CUMULATIVE DISTRIBUTION

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.

¹ The estimated distribution for the period from 1 July 2025 to 13 August 2025 is only an estimate based on information currently available to the Manager and the Manager's estimate of CICT's revenue and expenses for the relevant period on a *pro-rata* basis, and the actual Cumulative Distribution may differ. The actual quantum of the distribution will be announced on a later date after the closure of the Transfer Books and Register of Unitholders.

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 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.

(ii) **TAX-EXEMPT INCOME COMPONENT OF THE CUMULATIVE DISTRIBUTION**

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

(iii) **CAPITAL COMPONENT OF THE CUMULATIVE 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 15 August 2025.

Unitholders must complete and return the applicable forms to the Unit Registrar's office by 29 August 2025 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 2025. Beneficial owners of the Cumulative 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 2026.

IMPORTANT DATES AND TIMES

Date / Deadline	Event
12 August 2025 at 9.00 a.m.	Units will be traded ex-Cumulative Distribution
13 August 2025 at 5.00 p.m.	Closing of the Transfer Books and Register of Unitholders for the Cumulative Distribution
By 29 August 2025 at 5.00 p.m.	Unitholders must complete and return Form A or Form B, as applicable
On or around 18 September 2025	Payment of Cumulative Distribution

The above timetable may be subject to change. In the event that the above timetable is modified, the Manager will make a separate SGXNet announcement.

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

5 August 2025

IMPORTANT NOTICE

This announcement is not for release, publication or distribution, directly or indirectly, in or into the United States, European Economic Area, the United Kingdom (other than to eligible UK investors), Canada, Japan, Australia (other than to wholesale clients) or Malaysia, and should not be distributed, forwarded to or transmitted in or into any jurisdiction where to do so might constitute a violation of applicable securities laws or regulations.

The securities referred to herein have not been and will not be registered under the United States Securities Act of 1933, as amended (the “**Securities Act**”), and may not be offered or sold in the United States absent registration or an exemption from registration under the U.S. Securities Act or under the securities laws of any state or other jurisdiction of the United States, and any such new Units may not be offered or sold within the United States except pursuant to an exemption from, or transactions not subject to, the registration requirements of the U.S. Securities Act and in compliance with any applicable state securities laws. There will be no public offering of the securities referred to herein in the United States.

The past performance of CapitaLand Integrated Commercial Trust (“**CICT**”) 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 from them may fall as well as rise. Units are not obligations of, deposits in, or guaranteed by, CapitaLand Integrated Commercial Trust Management Limited, as manager of CICT (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 Units.

This announcement may contain forward-looking statements that involve assumptions, 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 other developments or companies, shifts in expected levels of occupancy rate, property rental income, charge out collections, changes in operating expenses (including employee wages, benefits and training costs), governmental and public policy changes and the continued availability of financing in the amounts and the terms necessary to support future business. Investors are cautioned not to place undue reliance on these forward-looking statements, which are based on the Manager’s current view on future events.

Notification under Section 309B of the Securities and Futures Act 2001 of Singapore: The New Units are prescribed capital markets products (as defined in the Securities and Futures (Capital Markets Products) Regulations 2018) and Excluded Investment Products (as defined in the Monetary Authority of Singapore (“**MAS**”) Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).