



**QUALIFIED NOTICE IN RELATION TO SECTION 1446 OF
UNITED STATES INTERNAL REVENUE CODE OF 1986, AS AMENDED**

Manulife US Real Estate Investment Trust

SGX symbol: BTOU

ISIN code: SG1CI1000004

Record Date: 17 February 2023

Payment Date: 30 March 2023

Qualified Notice Pursuant to U.S. Treasury Regulation § 1.1446-4(b)(4)

This is intended to be a Qualified Notice under § 1.1446-4(b)(4) to be used with respect to the distribution of Manulife US REIT referenced above.

The distribution amount per unit (“DPU”) is: US 2.14 cents,

and it consists of the following components per Treas. Reg. § 1.1446-4(f)(3):

Type of Income	DPU (US cents)
Non effectively connected income (“ECI”), but subject to withholding under Sections 1441 or 1442 of the US IRC.	0.00
Non ECI, and not subject to withholding under Sections 1441 or 1442 of the US IRC	2.14
ECI not subject to withholding under Section 1446 of the US IRC	0.00
Amounts subject to withholding under Section 1446 of the US IRC	0.00
Other amounts	0.00
Total	2.14

For further enquiries, please contact us at email usreitinquiry@manulifeusreit.sg or our Unit Registrar, Boardroom Corporate Advisory Services Pte. Ltd. at +65 6230 9685 or email to MUSTSRS@boardroomlimited.com.