

MANULIFE US REAL ESTATE INVESTMENT TRUST

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

Date: 31 December 2022

Pursuant to Section 1446(f) of United States Internal Revenue Code of 1986 (“**US IRC**”), as amended, Manulife US Real Estate Management Pte. Ltd., as manager of Manulife US Real Estate Investment Trust (“**Manulife US REIT**”, and as manager of Manulife US REIT, the “**Manager**”), hereby provides notice that Manulife US REIT has not been engaged in a trade or business within the United States.

No portion of the distribution for the financial year through 31 December 2022 is attributable to income effectively connected with a trade or business in the United States or is otherwise subject to withholding under Section 1446 of the US IRC.

This is intended to be a qualified notice described in Section 1.1446-4(b)(4) and 1.1446(f)-4(b)(3) of the United States Treasury Regulations.

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.