



MANULIFE US REAL ESTATE INVESTMENT TRUST

(a real estate investment trust constituted on 27 March 2015 under the laws of the Republic of Singapore)

**SUBMISSION OF WITHHOLDING TAX EXEMPTION DOCUMENTS TO REDUCE
WITHHOLDING TAX BURDEN ON MANULIFE US REIT**

Manulife US Real Estate Management Pte. Ltd., as manager of Manulife US Real Estate Investment Trust ("**Manulife US REIT**", and the manager of Manulife US REIT, the "**Manager**"), wishes to refer to its announcement dated 24 July 2024 in relation to Unitholders' submission of withholding tax exemption documents to reduce the withholding tax burden on Manulife US REIT.

Unitholders who are not validly documented for U.S. tax purposes as of today will receive a notification letter from Manulife US REIT's unit registrar, Boardroom. We would like to seek the cooperation of these Unitholders to submit the relevant tax forms to Boardroom, by 30 September 2024, or to your respective depository agents or nominees by their stipulated deadlines. Unitholders who have a valid tax documentation as of today will not receive a notification letter and no further action is required.

Tax forms can be submitted to Boardroom via their email address at MUSTSRS@boardroomlimited.com or address at 1 Harbourfront Avenue #14-07 Keppel Bay Tower Singapore 098632.

Unitholders who are not validly documented as of 30 August 2024 will result in Manulife US REIT being required to absorb 30% withholding on that Unitholder's allocable interest. Please refer to the following information for the purpose of U.S. withholding tax and reporting:

Period: 1 January 2023 to 31 December 2023 Gross income allocable per Unit: US 3.526078204 cents ¹ Withholding tax rate: 30.0000%
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¹ Gross income allocable per Unit is computed solely based on the gross intercompany interest payments for the purpose of U.S. tax withholding and reporting and does not represent the distributable income per unit for the corresponding period.

Please note that non-U.S. Unitholders submitting Forms W-8 after 30 August 2024 will also need to complete the Affidavit of Unchanged Status included within their tax forms. The Affidavit of Unchanged Status confirms that the information provided on the Form W-8 was accurate for a time period before the signature date and certifies that the contents of the form are current and correct at the time it was signed.

Should you have any queries, you may email the Manager at usreitinquiry@manulifeusreit.sg.

BY ORDER OF THE BOARD

John Casasante

Chief Executive Officer & Chief Investment Officer

Manulife US Real Estate Management Pte. Ltd.

(Company registration no. 201503253R)

(as manager of Manulife US Real Estate Investment Trust)

30 August 2024

IMPORTANT NOTICE

This announcement is for information purposes only and does not constitute or form part of an offer, invitation or solicitation of any offer to purchase or subscribe for any securities of Manulife US REIT in Singapore or any other jurisdiction nor should it or any part of it form the basis of, or be relied upon in connection with, any contract or commitment whatsoever.

The value of units in Manulife US 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 the Manager, DBS Trustee Limited (as trustee of Manulife US REIT) or any of their respective affiliates.

An investment in the Units is subject to investment risks, including the possible loss of the principal amount invested. Holders of Units (“**Unitholders**”) have no right to request that the Manager redeem or purchase their Units while the Units are listed. It is intended that Unitholders may only deal in their Units through trading on 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. The past performance of Manulife US REIT is not necessarily indicative of the future performance of Manulife US REIT.