



(a real estate investment trust constituted on 1 November 2013 under the laws of the Republic of Singapore)  
Managed by IREIT Global Group Pte. Ltd. (Company Registration No: 201331623K)

## ANNOUNCEMENT

### NOTICE OF RECORD DATE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN that the Transfer Books and Register of Unitholders of IREIT Global (“IREIT”) will be closed at **5.00 p.m.** on **Thursday, 15 August 2024** (the “**Record Date**”) for the purpose of determining the entitlements of IREIT unitholders (“**Unitholders**”) to IREIT’s distribution of **Euro 0.96 cents** per unit for the period from 1 January 2024 to 30 June 2024 (the “**Distribution**”), comprising:

- (i) Tax exempt income distribution of Euro 0.36 cents per unit; and
- (ii) Capital distribution of Euro 0.60 cents per unit.

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with units of IREIT as at the Record Date will be entitled to the Distribution, which will be paid on **Wednesday, 28 August 2024**.

### SINGAPORE INCOME TAX ON IREIT DISTRIBUTION

#### Tax-exempt income distribution

The tax-exempt income distribution component is exempt from Singapore income tax in the hands of all Unitholders, regardless of their nationality, corporate identity or tax residence status. No tax will be deducted from such component.

#### Capital distribution

The capital distribution component represents a return of capital to Unitholders for Singapore income tax purposes. The amount of the capital distribution component 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 the Units.

### IMPORTANT DATES AND TIMES

Date/Deadline	Event
15 August 2024, Thursday, 5.00 p.m.	Record Date
28 August 2024, Wednesday	Payment of Distribution

BY ORDER OF THE BOARD OF DIRECTORS  
IREIT Global Group Pte. Ltd.  
As manager of IREIT Global  
(Company Registration No. 201331623K)

Siau Kuei Lian  
Company Secretary

6 August 2024

**Important Notice**

This Announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for units in IREIT Global ("IREIT", and the units in IREIT, the "Units").

The value of the Units and the income derived from them may rise or fall. The Units are not obligations of, deposits in, or guaranteed by, IREIT Global Group Pte. Ltd., as manager of IREIT (the "Manager"), or any of its affiliates. Investors have no right to request the Manager to redeem their Units while the Units are listed. It is intended that unitholders of IREIT 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 IREIT or the Manager is not necessarily indicative of the future performance of IREIT or the Manager. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

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, shifts in expected levels of property rental income, changes in operating expenses, property expenses, 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 of future events.