

RE: Keppel Pacific Oak US REIT
SGX Symbol: CMOU
ISIN # SG1EA1000007
Posting date¹: 1 January 2026
Publicly Traded Partnership ("PTP") Transfer Qualified Notice Withholding
Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)

Date: 30 December 2025

This is a Qualified Notice under Treas. Reg. § 1.1446(f)-4(b)(3) to be used with respect to transfers of interests in Keppel Pacific Oak US REIT

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in Keppel Pacific Oak US REIT. The exception applies because Keppel Pacific Oak US REIT satisfied the following requirement(s) on the "PTP designated date"²:

- Per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A)(2), Keppel Pacific Oak US REIT was not engaged in a trade or business within the United States at any time during its taxable year through the "PTP designated date."

¹ Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in Keppel Pacific Oak US REIT that occur during a 92-day period effective as of the "Posting Date" of this Qualified Notice. This Qualified Notice cannot be relied upon after this 92-day period. It is also possible that Keppel Pacific Oak US REIT issues a new Qualified Notice during this 92-day period, in which case, the most recently posted Qualified Notice will apply (subject to certain optional 10-day timing rules).

² For purposes of this Qualified Notice, the "PTP Designated Date" (per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(B)) is the "Posting Date" (above).