

Keppel Pacific Oak US REIT Management Pte. Ltd. 1 HarbourFront Avenue Level 2 Keppel Bay Tower Singapore 098632

T +65 6803 1818 **F** +65 6251 4710 koreusreit.com

RE: Keppel Pacific Oak US REIT

SGX Symbol: CMOU ISIN # SG1EA1000007

Posting date¹: 1 October 2025

Publicly Traded Partnership ("PTP") Transfer Qualified Notice Withholding

Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)

Date: 30 September 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).