



(A real estate investment trust constituted on 7 September 2018 under the laws of the Republic of Singapore)
(Managed by KBS US Prime Property Management Pte. Ltd.)

Prime US REIT

SGX Symbol: OXMU

ISIN # SGXC75818630

Posting date¹: 1 January 2023

Period: 1 January 2023 to 31 March 2023

Publicly Traded Partnership (“PTP”) Transfer Qualified Notice

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

Date: 1 January 2023

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

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in Prime US REIT. The exception applies because Prime 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), Prime 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”².

¹ Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in Prime US REIT that occur during a 90-day period effective as of the “Posting Date” of this Qualified Notice. It is also possible that Prime US REIT issues a new Qualified Notice during this 90-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).