



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

**Date: 31 March 2023**

**Prime US REIT**

**SGX Symbol: OXMU**

**ISIN # SGXC75818630**

**Posting date<sup>1</sup>: 1 April 2023**

**Period: 1 April 2023 to 30 June 2023**

**Publicly Traded Partnership (“PTP”) Transfer Qualified Notice**

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

**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”<sup>2</sup>:

- 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”<sup>2</sup>.

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<sup>1</sup> 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 91-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 91-day period, in which case, the most recently posted Qualified Notice will apply (subject to certain optional 10-day timing rules).

<sup>2</sup> 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).