

FAR EAST HOSPITALITY TRUST

A hospitality stapled group comprising:

Far East Hospitality Real Estate Investment Trust

(a real estate investment trust constituted on 1 August 2012 under the laws of the Republic of Singapore)

Far East Hospitality Business Trust

(a business trust constituted on 1 August 2012 under the laws of the Republic of Singapore)

- (1) NOTICE OF BOOKS CLOSURE AND DISTRIBUTION PAYMENT DATE**
- (2) APPLICATION OF DISTRIBUTION REINVESTMENT PLAN TO THE DISTRIBUTION FOR THE PERIOD FROM 1 APRIL 2017 TO 30 JUNE 2017**

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Stapled Securityholders of Far East Hospitality Trust ("**Far East H-Trust**") will be closed at **5.00 p.m.** on **Tuesday, 15 August 2017** (the "**Books Closure Date**") for the purpose of determining the entitlements of stapled securityholders of Far East H-Trust ("**Stapled Securityholders**") to Far East H-Trust's distribution for the period from 1 April 2017 to 30 June 2017, as detailed below.

FEO Hospitality Asset Management Pte. Ltd., as manager (the "**REIT Manager**") of Far East Hospitality Real Estate Investment Trust ("**Far East H-REIT**") and FEO Hospitality Trust Management Pte. Ltd., as trustee-manager (the "**BT Trustee-Manager**", and together with the REIT Manager, the "**Managers**") of Far East Hospitality Business Trust ("**Far East H-BT**"), have determined that the Far East Hospitality Trust Distribution Reinvestment Plan ("**DRP**") will apply to the distribution for the period from 1 April 2017 to 30 June 2017. Please refer to the section below on "Distribution Reinvestment Plan" for details.

Stapled Securityholders whose securities accounts with The Central Depository (Pte) Limited ("**CDP**") are credited with stapled securities of Far East H-Trust ("**Stapled Securities**") as at **5.00 p.m.** on the Books Closure Date will be entitled to the distribution, to be either paid in cash or new Stapled Securities credited to the relevant Stapled Securityholders' securities accounts on **20 September 2017**.

DISTRIBUTION DETAILS

We are pleased to inform you that Far East H-Trust has announced a distribution of 0.97 Singapore cents per Stapled Security (the "**Distribution**") for the period from 1 April 2017 to 30 June 2017, comprising entirely taxable income distribution from Far East H-REIT.

DECLARATION FOR SINGAPORE TAX PURPOSES

1. For Singapore income tax purposes, the components making up a Stapled Security are recognised separately, i.e. as one Far East H-REIT unit and one Far East H-BT unit. Accordingly, distributions from Far East H-Trust are recognised separately as distributions from Far East H-REIT and distributions from Far East H-BT for the purpose of determining the applicable Singapore tax treatment.
2. For taxable income distribution from Far East H-REIT, tax will be deducted at source in certain circumstances. The following paragraphs describe the circumstances in which tax will or will not be deducted from such distribution.

3. The following categories of Stapled Securityholders will receive a gross distribution (i.e. no tax will be deducted from it):-
 - (a) holders who are individuals and who hold the Stapled Securities either in their sole names or jointly with other individuals;
 - (b) holders which are companies incorporated and tax resident in Singapore;
 - (c) holders which are Singapore branches of foreign companies;
 - (d) holders which are non-corporate entities (excluding partnerships) constituted or registered in Singapore;
 - (e) Supplementary Retirement Scheme ("**SRS**") operators, acting in their capacity as nominees for Stapled Securities purchased using SRS funds; and
 - (f) Central Provident Fund ("**CPF**") agent banks, acting in their capacity as nominees for Stapled Securities purchased using CPF funds.
4. To receive a gross distribution, Stapled Securityholders in categories (b) to (d) under Paragraph 3 above must complete a prescribed form – the "*Declaration for Singapore Tax Purposes Form*" ("**Form A**").
5. These categories of Stapled Securityholders, unless they are exempt from tax because of their own circumstances, will have to pay income tax subsequently at their own applicable tax rates.
6. Stapled Securityholders in category (a) under Paragraph 3 above are not required to submit any form. The gross distribution received by these Stapled Securityholders (irrespective of their tax residence status) is exempt from tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession. Where the distributions are received by such Stapled Securityholders through a partnership in Singapore or from the carrying on of a trade, business or profession, such Stapled Securityholders must declare the distributions received as income in their Singapore income tax returns.
7. Tax at the reduced rate of 10 per cent. (10%) will be deducted from the distribution made to foreign non-individual Stapled Securityholders. A foreign non-individual Stapled Securityholder is one (other than an individual) who is not a resident of Singapore for income tax purposes and:-
 - (a) who does not have a permanent establishment in Singapore; or
 - (b) who carries on any operation in Singapore through a permanent establishment in Singapore, where the funds used to acquire the Stapled Securities in Far East H-Trust are not obtained from that operation.
8. To receive the distribution net of tax deducted at 10 per cent. (10%), foreign non-individual Stapled Securityholders are required to complete Form A.
9. Beneficial owners of Stapled Securities in Far East H-Trust who hold their Stapled Securities through depository agents will receive:-

- (a) gross distribution if they are persons described in categories (a) to (d) under Paragraph 3 above; and
 - (b) distribution net of tax deducted at 10 per cent. (10%) if they are foreign non-individuals described in Paragraph 7 above.
10. To receive gross distribution or distribution net of tax deducted at 10 per cent. (10%), depository agents are required to complete the "*Declaration by Depository Agents for Singapore Tax Purposes Form*" ("**Form B**") and its annexes.
 11. Form A and Form B (and its annexes) will be sent to Stapled Securityholders and depository agents respectively, by Far East H-Trust's Stapled Security Registrar, Boardroom Corporate & Advisory Services Pte. Ltd. (the "**Registrar**") on or around **22 August 2017**.
 12. Stapled Securityholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Registrar by **5.00 p.m. on 4 September 2017**. DBS Trustee Limited, the trustee of Far East H-REIT (the "**REIT Trustee**") and the REIT Manager will rely on the declarations made in Form A and Form B to determine if tax is to be deducted. Failure to comply with any of these requirements will render Form A and Form B invalid and the REIT Trustee and the REIT Manager will be obliged to deduct the appropriate amount of tax from the Distribution.
 13. Stapled Securityholders who hold the Stapled Securities under the Central Provident Fund Investment Scheme ("**CPFIS**") and the SRS do not have to return any form as they will receive gross distributions as long as distributions are paid to their respective CPFIS and SRS accounts.

DISTRIBUTION REINVESTMENT PLAN

The DRP will be applicable to the Distribution. The statement containing the terms and conditions of the DRP (the "**DRP Statement**") is attached in the Appendix to this Announcement.

The DRP provides eligible Stapled Securityholders with the option to receive their Distribution, either in the form of Stapled Securities or cash or a combination of both. A Stapled Securityholder will have the following options in respect of his Distribution:

- elect to receive his or its entitlement to the Distribution solely in cash;
- elect to receive an allotment of Stapled Securities credited as fully paid in lieu of the cash amount of the distribution entitlement for the distribution period from 1 April 2017 to 30 June 2017 only; or
- elect to receive an allotment of Stapled Securities credited as fully paid in lieu of part of the cash amount of the distribution entitlement for the distribution period from 1 April 2017 to 30 June 2017 and the remaining distribution entitlement in cash.

Participation in the DRP is voluntary and Stapled Securityholders may elect to participate in respect of all or part of their stapled securityholding. Stapled Securities to be issued under the DRP in respect of the Distribution will be issued under the existing general mandate for the issuance of Stapled Securities which was granted on **17 April 2017** and which will expire upon (i) the conclusion of the next annual general meeting of Far East H-Trust; or (ii) the date by which the next annual general meeting of Far East H-Trust is required by law to be held, whichever is earlier.

1. Notice of Election

The Notices of Election¹ will be sent to eligible Stapled Securityholders registered in the Register of Stapled Securityholders or Depository Register² (as the case may be) as at the Books Closure Date.

Stapled Securityholders who wish to participate in the DRP will have to complete the Notice of Election and send it to the Registrar at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623 (Telephone number: +65 6536 5355), such that it is received by **5.00 p.m.** on **4 September 2017**.

Stapled Securityholders who wish to receive their Distribution solely in cash need not take any action.

Stapled Securityholders who wish to participate in the DRP and do not receive the Notice of Election within three (3) Market Days³ after the expected date of despatch on **22 August 2017** may obtain a copy from the Registrar.

2. Overseas Stapled Securityholders

Only Stapled Securityholders with Singapore registered addresses will be eligible to participate in the DRP. For practical reasons and to avoid any violation of the securities laws applicable in countries outside Singapore where Stapled Securityholders may have their registered addresses, the DRP will not be offered to Overseas Stapled Securityholders (as defined in the DRP Statement). Stapled Securityholders with registered mailing addresses outside Singapore as at the Books Closure Date and who wish to be eligible to participate in the DRP should provide an address in Singapore for the service of notices and documents to (i) in the case of Overseas Stapled Securityholders who are Depository Stapled Securityholders (as defined in the DRP Statement), The Central Depository (Pte) Limited, 11 North Buona Vista Drive, #06-07 The Metropolis Tower 2, Singapore 138589 or (ii) in the case of Overseas Stapled Securityholders who are Non-Depository Stapled Securityholders (as defined in the DRP Statement), the Managers c/o the Registrar at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623, not later than three (3) Market Days prior to the Books Closure Date. Stapled Securityholders should note that all correspondences and notices will be sent to their last registered addresses with CDP (in the case of Overseas Stapled Securityholders who are Depository Stapled Securityholders) or the Registrar (in the case of Overseas Stapled Securityholders who are Non-Depository Stapled Securityholders). Stapled Securityholders who are subject to the laws and regulations of jurisdictions outside Singapore shall, in participating in the DRP, be deemed to have complied with all applicable legal and regulatory requirements of the relevant jurisdictions.

Where deduction of income tax is applicable and the Stapled Securityholders elect to receive the distributions in Stapled Securities, the number of Stapled Securities to be allotted under the DRP will be computed based on the distributions net of tax deducted.

3. Issue Price

¹ "**Notice of Election**" shall mean the one (1) or more notices of election (in such form as the Managers may approve) through which an eligible Stapled Securityholder may indicate whether it wishes to participate in the DRP.

² "**Depository Register**" shall have the meaning ascribed to it in the Securities and Futures Act, Chapter 289 of Singapore.

³ "**Market Day**" means a day on which the SGX-ST is open for trading in securities.

The issue price of each new Stapled Security for this DRP will be set at a two per cent. (2%) discount to the volume-weighted average trading price per Stapled Security for all trades on the SGX-ST for each of the Market Days during the period of 10 Market Days immediately prior to, and ending on, the Books Closure Date.

The Managers will announce further details in relation to the application of the DRP to the Distribution, including the issue price of new Stapled Securities, in due course.

DECLARATION IN INCOME TAX RETURN

This Distribution is considered as income for the year 2017. Beneficial owners of the Distribution, other than those who are exempt from tax on the Distribution or who are entitled to the reduced tax rate of 10 per cent. (10%) are required to declare the gross amount of the Distribution as taxable income in their Singapore income tax return for the year of assessment 2018.

IMPORTANT REMINDER

The Registrar will despatch the relevant forms to Stapled Securityholders on or around **22 August 2017**.

Stapled Securityholders and the depository agents must complete and return the Notice of Election and Declaration for Singapore Tax Purposes Forms A and B (and its annexes), respectively to the Registrar's office by 5.00 p.m. on **Monday, 4 September 2017** in order to receive the Distributions either at gross or at net (after deduction of tax at 10 per cent. (10%)) as described above.

IMPORTANT DATES AND TIMES

Date/Time	Event
Thursday, 10 August 2017	Last date that the Stapled Securities are quoted on a "cum" distribution basis
Tuesday, 15 August 2017 at 5.00 p.m.	Closure of the Transfer Books and Register of Stapled Securityholders
Tuesday, 15 August 2017	Date of announcement of Issue Price
Tuesday, 22 August 2017	Despatch of Notices of Election and Tax Declaration Forms ⁴
Monday, 4 September 2017 at 5.00 pm	Completed Notice of Election and Tax Declaration Form (if applicable) in respect of participation in the DRP must be received by the Registrar
Wednesday, 20 September 2017	Payment of Distribution and Listing of the Stapled Securities issued pursuant to the DRP on the SGX-ST

⁴ **"Tax Declaration Forms"** means Declaration for Singapore Tax Purposes Form A and Form B (and its annexes), which are sent to all Stapled Securityholders except individual Stapled Securityholders.

Should Staped Securityholders have any queries in relation to the matters stated above, please do not hesitate to contact:

Denise Wong Xiao Fen

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Boardroom Corporate & Advisory Services Pte. Ltd.

Address: 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623
Telephone: +65 6536 5355

By Order of the Board

Gerald Lee Hwee Keong
Chief Executive Officer
FEO Hospitality Asset Management Pte. Ltd.
(Company Registration No. 201102629K)
4 August 2017

By Order of the Board

Gerald Lee Hwee Keong
Chief Executive Officer
FEO Hospitality Trust Management Pte. Ltd.
(Company Registration No. 201210698W)
4 August 2017

Important Notice

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for Stapled Securities.

The value of Stapled Securities and the income derived from them may fall as well as rise. Stapled Securities are not obligations of, deposits in, or guaranteed by, the Managers or any of their affiliates. An investment in Stapled Securities is subject to investment risks, including the possible loss of the principal amount invested. Investors have no right to request the Managers to redeem their Stapled Securities while the Stapled Securities are listed. It is intended that Stapled Securityholders may only deal in their Stapled Securities through trading on the SGX-ST. Listing of the Stapled Securities on the SGX-ST does not guarantee a liquid market for the Stapled Securities. The past performance of Far East H-Trust is not necessarily indicative of the future performance of Far East H-Trust.

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for Stapled Securities in the United States. This announcement is not for publication or distribution, directly or indirectly, in or into the United States (including its territories and possessions, any state of the United States and the District of Columbia), Canada or Japan. The securities referred to herein have not been and will not be registered under the United States Securities Act of 1933, as amended (the "**Securities Act**"), and may not be offered or sold in the United States, except pursuant to an applicable exemption from, or in a transaction not subject to, the registration requirements under the Securities Act. No public offering of securities is being made in the United States.

**APPENDIX
DISTRIBUTION REINVESTMENT PLAN STATEMENT**

A hospitality stapled group comprising:

FAR EAST HOSPITALITY REAL ESTATE INVESTMENT TRUST (a real estate investment trust constituted on 1 August 2012 under the laws of the Republic of Singapore) managed by FEO Hospitality Asset Management Pte. Ltd.	FAR EAST HOSPITALITY BUSINESS TRUST (a business trust constituted on 1 August 2012 under the laws of the Republic of Singapore) managed by FEO Hospitality Trust Management Pte. Ltd.
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1. DISTRIBUTION REINVESTMENT PLAN STATEMENT

This Distribution Reinvestment Plan Statement (the "**Statement**") contains the terms and conditions of the Far East Hospitality Trust Distribution Reinvestment Plan (the "**Distribution Reinvestment Plan**") under which persons registered in the Register of Stapled Securityholders (as defined in paragraph 4.2 below), or as the case may be, the Depository Register (as defined in paragraph 4.2 below) as holders (the "**Stapled Securityholders**") of such stapled securities (the "**Stapled Securities**") in Far East Hospitality Trust ("**Far East H-Trust**") may elect to receive fully paid new stapled securities (the "**New Stapled Securities**") in Far East H-Trust in lieu of part only or all of the cash amount of any distribution (including any interim, final, special or other distribution) (the "**Distribution**") which is declared on the Stapled Securities held by them (after the deduction of applicable tax, if any).

Singapore Exchange Securities Trading Limited (the "**SGX-ST**") assumes no responsibility for the correctness of any of the statements or opinions made or reports contained in this Statement.

2. SUMMARY OF MAIN FEATURES

The Distribution Reinvestment Plan provides Stapled Securityholders with the option to elect to receive New Stapled Securities in lieu of part only or all of the cash amount of any Distribution declared on their holding of Stapled Securities (after the deduction of applicable tax, if any), subject to the terms and conditions of the Distribution Reinvestment Plan.

Under the present law in Singapore, there is no brokerage or other transaction costs payable by Participating Stapled Securityholders (as defined in paragraph 4.2 below) on New Stapled Securities allotted and issued under the Distribution Reinvestment Plan.

All Stapled Securityholders are eligible to participate in the Distribution Reinvestment Plan subject to the restrictions on Overseas Stapled Securityholders (as defined in paragraph 4.2 below), more particularly described in paragraph 4.4 below, and except for such other Stapled Securityholders or class of Stapled Securityholders as FEO Hospitality Asset Management Pte. Ltd., as manager of Far East Hospitality Real Estate Investment Trust (the "**REIT Manager**") and FEO Hospitality Trust Management Pte. Ltd., as trustee-manager of Far East Hospitality Business Trust (the "**BT Trustee-Manager**", and together with the REIT Manager, the "**Managers**"), may in their discretion decide.

Stapled Securityholders may elect to participate in respect of, as may be determined by the Managers in their discretion, all or part of their holding of Stapled Securities to which each Notice of Election (as defined in paragraph 4.2 below) relates in respect of any Qualifying Distribution (as defined in paragraph 4.2 below).

Stapled Securityholders receiving more than one (1) Notice of Election may elect to participate in respect of all or part of their holding of Stapled Securities to which one (1) Notice of Election relates and elect not to participate in respect of all or part of their holding of Stapled Securities to which any other Notice of Election relates.

The Managers may, at their discretion, provide Stapled Securityholders with the option of making a permanent election to receive New Stapled Securities in respect of their entitlements to all future Qualifying Distributions, to which each Notice of Election relates. Stapled Securityholders should note that there is presently no permanent election feature available under the Distribution Reinvestment Plan and the Managers will make an announcement containing the relevant details should they choose to offer this feature to Stapled Securityholders in the future.

The Managers may, in their absolute discretion, determine that the Distribution Reinvestment Plan will apply to any particular Distribution. An announcement will be made by the Managers as soon as practicable following the determination by the Managers that the Distribution Reinvestment Plan is to apply to a particular Distribution, and in any event, by no later than the next Market Day (as defined in paragraph 4.2 below) immediately following the Books Closure Date (as defined in paragraph 4.2 below) in respect of the particular Distribution (or by such other time as required or permitted by the Listing Manual (as defined in paragraph 4.2 below)). Unless the Managers have determined and announced that the Distribution Reinvestment Plan will apply to any particular Distribution, the Distribution concerned will be paid in cash to the Stapled Securityholders in the usual manner.

The New Stapled Securities to be allotted and issued under the Distribution Reinvestment Plan will rank *pari passu* in all respects with the existing Stapled Securities then in issue save only as regards to participation in the Qualifying Distribution which is the subject of the election (including the right to make any election pursuant to the Distribution Reinvestment Plan) or any other distributions, bonuses or rights paid, made, declared or announced prior to or contemporaneous with the payment or declaration of the Qualifying Distribution which is the subject of the election, unless the Managers otherwise specify.

Stapled Securityholders participating in the Distribution Reinvestment Plan will receive, on or about each Distribution Date (as defined in paragraph 4.2 below) of a Qualifying Distribution, notification letters setting out, *inter alia*, the number of New Stapled Securities allotted to them under the Distribution Reinvestment Plan.

The listing of and permission to deal in New Stapled Securities issued to Stapled Securityholders under the Distribution Reinvestment Plan on the Main Board of the SGX-ST is subject to the approval of the SGX-ST.

3. HOW TO PARTICIPATE

Participation in the Distribution Reinvestment Plan is optional and not transferable.

An eligible Stapled Securityholder wishing to receive New Stapled Securities in respect of any Qualifying Distribution to which a Notice of Election received by it relates should complete the Notice of Election and return it, no later than the date and time to be specified by the Managers in respect of the Qualifying Distribution, to the unit registrar of Far East H-Trust, Boardroom Corporate & Advisory Services Pte. Ltd. (the "**Unit Registrar**") at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623 (Telephone number: +65 6536 5355) (or such other address as may be announced by the Managers from time to time).

An eligible Stapled Securityholder receiving more than one (1) Notice of Election and wishing to receive New Stapled Securities in respect of all of its entitlement to the Qualifying Distribution in respect of all of its holding of Stapled Securities must complete and sign all Notices of Election received by it and return the completed and signed Notices of Election, no later than the date and time to be specified by the Managers in respect of the Qualifying Distribution, to the Unit Registrar at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623 (Telephone number: +65 6536 5355) (or such other address as may be announced by the Managers from time to time).

To be effective in respect of any Qualifying Distribution to which a Notice of Election relates, such duly completed and signed Notice of Election must be received by the Unit Registrar, no later than the date and time to be specified by the Managers in respect of that Qualifying Distribution. The Unit Registrar's records of the level of a Stapled Securityholder's participation will be conclusive evidence of the matters so recorded.

By submitting a Notice of Election, a Stapled Securityholder consents to the collection, use and disclosure of the Stapled Securityholder's personal data as contained in the Notice of Election and/or any other notice or communication given or received pursuant to the Distribution Reinvestment Plan, and/or which is otherwise collected from the Stapled Securityholder (or its authorised representatives) by each of Far East H-BT, Far East H-REIT and/or the Managers and/or any agent of any of the foregoing (each a "**Recipient Entity**" and collectively, the "**Recipient Entities**"), for all purposes in connection with the purpose of the processing and administration by the Recipient Entities of the Distribution Reinvestment Plan or other ancillary purposes, and in order for any of the Recipient Entities to comply with any applicable laws, listing rules, regulations and/or guidelines (the "**Permitted Purposes**"). The Stapled Securityholder further authorises the Recipient Entities to disclose such data to (a) the Managers' authorised representatives for all purposes in connection with any internal analysis, implementation of corporate actions and investor relations communications; and (b) the following persons and their authorised representatives, for any of the Permitted Purposes: (i) the Unit Registrar and its related corporations; (ii) The Central Depository (Pte) Limited (the "**CDP**") and its related corporations; (iii) the Stapled Securityholder's bank by whom the Stapled Securityholder's bank account is maintained for direct crediting (if applicable) and its related corporations; and (iv) any third party with whom the Unit Registrar, CDP or any of their related corporations has service arrangements. The Stapled Securityholder also warrants that where it discloses the personal data of third parties to the Recipient Entities in connection with the Distribution Reinvestment Plan, it has obtained the prior consent of such third parties for Recipient Entities to collect, use and disclose their personal data for the abovementioned Permitted Purposes, in accordance with any applicable laws, regulations and/or guidelines.

4. TERMS AND CONDITIONS OF THE DISTRIBUTION REINVESTMENT PLAN

4.1 Establishment

The Distribution Reinvestment Plan has been established by the Managers for the benefit of Far East H-Trust and the Stapled Securityholders.

4.2 Terms and Conditions

The following are the terms and conditions ("**Terms and Conditions**") of the Distribution Reinvestment Plan.

In these Terms and Conditions:

"**Books Closure Date**" shall mean the date and time to be determined by the Managers on which the Register of Stapled Securityholders will be closed for the purpose of determining the entitlements of Stapled Securityholders to a Distribution;

"**BT Trust Deed**" shall mean the trust deed dated 1 August 2012 constituting Far East H-BT, and as amended, varied, or supplemented from time to time;

"**BT Trustee-Manager**" shall mean FEO Hospitality Trust Management Pte. Ltd., as trustee-manager of Far East H-BT;

"**Business Day**" shall mean any day (other than a Saturday, Sunday or gazetted public holiday) on which commercial banks are generally open for business in Singapore and the SGX-ST is open for trading in securities;

"**CDP**" shall mean The Central Depository (Pte) Limited;

"**Deeds**" shall mean the REIT Trust Deed, the BT Trust Deed and the Stapling Deed;

"**Depositor**" and "**Depository Register**" shall have the respective meanings ascribed to them in the Securities and Futures Act;

"**Depository Stapled Securityholder**" means a Stapled Securityholder registered in the Depository Register;

"**Distribution**" shall mean any distribution (including any interim, final, special or other distribution) which is declared on the Stapled Securities;

"**Distribution Calculation Date**" shall mean 31 March, 30 June, 30 September and 31 December in each year or such other dates as the Managers may determine;

"**Distribution Date**" shall mean a Business Day on which a Distribution is payable;

"**Distribution Period**" shall mean the period from and including the day after the immediately preceding Distribution Calculation Date to and including the next occurring Distribution Calculation Date, or as the case may be, for the last Distribution Period, the period from and including the day after the immediately preceding Distribution Calculation Date to and including the date of termination of Far East H-Trust;

"**Distribution Reinvestment Plan**" shall mean the Far East Hospitality Trust Distribution Reinvestment Plan;

"**Far East H-Trust**" shall mean Far East Hospitality Trust;

"**Far East H-BT**" shall mean Far East Hospitality Business Trust;

"**Far East H-REIT**" shall mean Far East Hospitality Real Estate Investment Trust;

"**Form**" shall mean the Participating Stapled Securityholder's Notice of Election or other form submitted by the Participating Stapled Securityholder in connection with the Distribution Reinvestment Plan;

"**Listing Manual**" shall mean the listing manual of the SGX-ST, as amended or modified from time to time;

"**Managers**" shall mean the REIT Manager and the BT Trustee-Manager;

"**Market Day**" shall mean a day on which the SGX-ST is open for trading in securities;

"**New Stapled Securities**" shall mean the fully paid new Stapled Securities;

"**Non-Depository Stapled Securityholder**" means a Stapled Securityholder registered in the Register of Stapled Securityholders;

"**Notice of Election**" shall mean the one (1) or more notices of election (in such form as the Managers may approve) through which an eligible Stapled Securityholder may indicate whether it wishes to participate in the Distribution Reinvestment Plan;

"**Overseas Stapled Securityholders**" shall mean Stapled Securityholders with registered mailing addresses outside Singapore as at the relevant Books Closure Date for a Distribution and who have not provided to CDP (in the case of Overseas Stapled Securityholders who are Depository Stapled Securityholders) or the Unit Registrar (in the case of Overseas Stapled Securityholders who are Non-Depository Stapled Securityholders), not later than three (3) Market Days (or such other cut-off date as the Managers may determine) prior to the relevant Books Closure Date with mailing addresses in Singapore for the service of notices and documents;

"**Participating Stapled Securities**" shall mean Stapled Securities to which each Notice of Election relates for a Qualifying Distribution;

"**Participating Stapled Securityholders**" shall mean Stapled Securityholders who elect to participate in the Distribution Reinvestment Plan;

"**Price Determination Period**" shall mean the period of 10 Business Days immediately prior to, and ending on, the relevant Books Closure Date;

"**Qualifying Distribution**" shall mean any Distribution to which the Distribution Reinvestment Plan applies, as determined by the Managers;

"**Register of Stapled Securityholders**" shall mean the register or registers of Stapled Securityholders kept pursuant to Clause 9 of the Stapling Deed;

"**REIT Manager**" shall mean FEO Hospitality Asset Management Pte. Ltd., as manager of Far East H-REIT;

"**REIT Trust Deed**" shall mean the trust deed dated 1 August 2012 constituting Far East H-REIT entered into between the REIT Trustee and the REIT Manager as supplemented by the first supplemental deed dated 19 October 2012 and the second supplemental deed dated 18 April 2016, and as amended, varied, or supplemented from time to time;

"**REIT Trustee**" shall mean DBS Trustee Limited, in its capacity as trustee of Far East H-REIT;

"**Relevant Amount**" shall have the meaning ascribed to it in paragraph 4.8 below;

"**S\$**" or "**Singapore Dollars**" shall mean the lawful currency of Singapore;

"**Securities Accounts**" shall mean securities accounts maintained by Depositors with CDP but does not include securities sub-accounts;

"**Securities and Futures Act**" shall mean the Securities and Futures Act (Chapter 289 of Singapore), as amended or modified from time to time;

"**SGX-ST**" shall mean Singapore Exchange Securities Trading Limited (including any successor entity or body);

"**Stapled Securities**" shall mean stapled securities in Far East H-Trust, each comprising one (1) unit in Far East H-REIT and one (1) unit in Far East H-BT stapled together under the terms of the Stapling Deed. The units are stapled together such that the units cannot be issued, transferred, traded or otherwise dealt with separately;

"**Stapled Securityholders**" shall mean persons who are registered as holders of Stapled Securities for the time being of a Stapled Security, including persons so registered as joint holders, except where the registered holder is CDP, the term "Stapled Securityholder" shall, in relation to Stapled Securities registered in the name of CDP, mean, where the context requires, the Depositor whose Securities Account with CDP is credited with Stapled Securities;

"**Stapling Deed**" shall mean the stapling deed dated 1 August 2012 entered into between the REIT Manager, the REIT Trustee and the BT Trustee-Manager, and as amended, varied, or supplemented from time to time;

"**Statement**" shall mean this Distribution Reinvestment Plan Statement;

"**Take-over Code**" shall mean the Singapore Code on Take-overs and Mergers, including all practice notes, rules and guidelines thereunder, as may be amended or modified from time to time;

"**Unit Registrar**" shall mean the unit registrar of Far East H-Trust, Boardroom Corporate & Advisory Services Pte. Ltd.;

"**U.S. Securities Act**" shall mean the U.S. Securities Act of 1933, as amended or modified from time to time; and

"%" or "**per cent.**" shall mean percentage or per centum.

4.3 Eligibility

All Stapled Securityholders are eligible to participate in the Distribution Reinvestment Plan, subject to the restrictions on Overseas Stapled Securityholders, more particularly described in paragraph 4.4 below, and except that participation in the Distribution Reinvestment Plan shall not be available to such Stapled Securityholders or class of Stapled Securityholders as the Managers may in their discretion determine and further subject to the requirement that such participation by the Stapled Securityholders will not result in a breach of any other restriction on such Stapled Securityholders' holding of Stapled Securities which may be imposed by any statute, law or regulation in force in Singapore or any other relevant jurisdiction, as the case may be, or prescribed by the Deeds.

4.4 Stapled Securityholders Resident Outside Singapore

The New Stapled Securities to be allotted and issued under the Distribution Reinvestment Plan have not been, and will not be, registered under the U.S. Securities Act and may not be offered, sold or resold in the United States or to, or for the account or benefit of, any U.S. person, except in a transaction not subject to or exempt from the registration requirements of the U.S. Securities Act and the securities laws of any state or other jurisdiction in the United States.

Furthermore, for practical reasons and to avoid any violation of the securities laws applicable in countries outside Singapore where Stapled Securityholders may have their registered addresses, the Distribution Reinvestment Plan may, at the discretion of the Managers, not be offered to Overseas Stapled Securityholders. No Overseas Stapled Securityholder shall have any claim whatsoever against Far East H-REIT, Far East H-BT, the Managers, the Unit Registrar or CDP as a result of the Distribution Reinvestment Plan not being offered to such Overseas Stapled Securityholders. If the Managers have decided not to offer the Distribution Reinvestment Plan to Overseas Stapled Securityholders, Overseas Stapled Securityholders who receive or come to have in their possession this Statement and/or a Notice of Election may not treat the same as an invitation to them and are advised to inform themselves of, and to observe, any prohibitions and restrictions, and to comply with any applicable laws and regulations relating to the Distribution Reinvestment Plan as may be applicable to them.

Stapled Securityholders with registered mailing addresses outside Singapore as at the relevant Books Closure Date for a Distribution and who wish to be eligible to participate in the Distribution Reinvestment Plan should provide an address in Singapore for the service of notices and documents to (i) (in the case of Overseas Stapled Securityholders who are Depository Stapled Securityholders) The Central Depository (Pte) Limited, 11 North Buona Vista Drive, #06-07 The Metropolis Tower 2, Singapore 138589 or (ii) (in the case of Overseas Stapled Securityholders who are Non-Depository Stapled Securityholders) the Managers c/o the Unit Registrar at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623 (or, in either case, such other address as may be announced by the Managers from time to time), not later than three (3) Market Days prior to the Books Closure Date (or such other cut-off date as the Managers may determine). Stapled Securityholders

should note that all correspondences and notices will be sent to their last registered mailing addresses with CDP (in the case of Overseas Stapled Securityholders who are Depository Stapled Securityholders) or the Unit Registrar (in the case of Overseas Stapled Securityholders who are Non-Depository Stapled Securityholders). Stapled Securityholders who are subject to the laws and regulations of jurisdictions outside Singapore shall, in participating in the Distribution Reinvestment Plan, be deemed to have complied with all applicable legal and regulatory requirements of the relevant jurisdictions.

4.5 Level of Participation

A Stapled Securityholder may elect to participate in the Distribution Reinvestment Plan in respect of all or, at the discretion of the Managers, part only of its holding of Stapled Securities as at the relevant Books Closure Date to which each Notice of Election received by it relates for a Qualifying Distribution.

4.6 Notice of Election to Participate

The Managers will, at their discretion, send (or arrange to be sent) to each eligible Stapled Securityholder one (1) or more Notices of Election.

To be effective in respect of any Qualifying Distribution, a Notice of Election duly completed and signed by the relevant Stapled Securityholder (in accordance with the instructions stipulated by the Managers) must be received by the Unit Registrar by the date and time to be specified by the Managers in respect of that Qualifying Distribution. A Stapled Securityholder receiving two (2) or more Notices of Election may elect to receive New Stapled Securities in respect of its entitlement to which one (1) Notice of Election relates and decline to receive New Stapled Securities in respect of its entitlement to which any other Notice of Election relates.

A Stapled Securityholder receiving two (2) or more Notices of Election and wishing to receive New Stapled Securities in respect of all of its entitlement to the Qualifying Distribution in respect of all its holding of Stapled Securities must complete and sign all the Notices of Election received by it (in accordance with the instructions stipulated by the Managers) and return the completed and signed Notices of Election, no later than the date and time to be specified by the Managers in respect of the Qualifying Distribution, to the Unit Registrar at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623 (Telephone number: +65 6536 5355) (or such other address as may be announced by the Managers from time to time).

A Notice of Election to participate in the Distribution Reinvestment Plan in any other form will not be accepted by the Unit Registrar. If a Notice of Election is received after the date and time specified by the Managers for the receipt of such Notices of Election for any particular Qualifying Distribution, the Notice of Election will not, unless otherwise determined by the Managers, be effective for that Qualifying Distribution.

A Notice of Election in respect of any Qualifying Distribution shall not, upon its receipt by the Unit Registrar, be withdrawn or cancelled.

If the Notice of Election submitted by a Stapled Securityholder is not in order or has not been completed and signed in accordance with the instructions stipulated by the Managers, such

Stapled Securityholder will receive its entitlement to the Qualifying Distribution in cash (unless the Managers have specifically determined otherwise).

The Managers are under no obligation to correct invalid Notices of Election on behalf of any Stapled Securityholder or to provide any reason for rejecting any Notice of Election.

By electing to participate in the Distribution Reinvestment Plan, the Participating Stapled Securityholder unconditionally:

- (a) warrants to the Managers that it has the legal right and full power and authority to participate in the Distribution Reinvestment Plan and that its participation in the Distribution Reinvestment Plan will not result in a breach of any laws or regulations;
- (b) acknowledges that the Managers may at any time in their discretion determine that the Participating Stapled Securityholder's Form is valid, even if the relevant Form is incomplete, contains errors or is otherwise defective;
- (c) acknowledges that the Managers may in their discretion reject any Form;
- (d) acknowledges that the Managers have not provided the Participating Stapled Securityholder with investment or other advice and that the Managers do not have any obligation to provide any advice in connection with the Distribution Reinvestment Plan;
- (e) agrees to these Terms and Conditions and agrees not to do any act or thing which would be contrary to the intention or purpose of the Distribution Reinvestment Plan; and
- (f) submits to the jurisdiction of the Singapore courts,

in each case, at all times until termination of the Distribution Reinvestment Plan or of the Participating Stapled Securityholder's participation in the Distribution Reinvestment Plan.

4.7 Extent of Application of Distribution Reinvestment Plan to Each Distribution

The Managers may determine, in their absolute discretion, in respect of any Distribution, whether the Distribution Reinvestment Plan shall apply to such Distribution. If, in their absolute discretion, the Managers have not determined that the Distribution Reinvestment Plan is to apply to a particular Distribution, such Distribution shall be paid in cash to Stapled Securityholders in the usual manner notwithstanding their elections under the Distribution Reinvestment Plan.

4.8 Stapled Security Entitlement

By electing to participate in the Distribution Reinvestment Plan in respect of any Notice of Election received by it, a Participating Stapled Securityholder elects in respect of any Qualifying Distribution (after the deduction of any applicable tax) to which such Notice of Election relates to receive Stapled Securities in lieu of the cash amount of the Qualifying Distribution.

In respect of any Qualifying Distribution, the number of New Stapled Securities to be allotted and issued to the Participating Stapled Securityholder electing to receive New Stapled Securities in respect of a Notice of Election shall be calculated in accordance with the following formula:

$$N = \frac{(U \times D_1) - (U \times D_1 \times T)}{V} + \frac{(U \times D_2)}{V} + \frac{(U \times D_3)}{V} + \frac{(U \times D_4)}{V}$$

(each dollar amount in the numerator rounded to the nearest two (2) decimal places, and the final calculation for each component to be rounded down to the nearest whole Stapled Security)

Where:

- N = the number of New Stapled Securities to be allotted and issued as fully paid to the Participating Stapled Securityholder in respect of such Notice of Election.
- U = the number of Participating Stapled Securities held by the Participating Stapled Securityholder as at the Books Closure Date for which such Notice of Election relates.
- D₁ = the taxable income component of the Qualifying Distribution to which such Notice of Election relates.
- D₂ = the tax-exempt income component of the Qualifying Distribution to which such Notice of Election relates.
- D₃ = the capital component of the Qualifying Distribution to which such Notice of Election relates.
- D₄ = the other gains component of the Qualifying Distribution to which such Notice of Election relates.
- T = the applicable income tax rate.
- V = the issue price of a New Stapled Security, which shall for the purposes of calculating the number of New Stapled Securities to be allotted and issued as fully paid to the Participating Stapled Securityholder, pursuant to the Distribution Reinvestment Plan, be an amount in Singapore Dollars determined by the Managers (the "**Relevant Amount**"), which Relevant Amount shall be as permitted under the Listing Manual, the Deeds or any other applicable legislation, which is currently set at not more than a ten per cent. (10%) discount (or such other discount as may be permitted by the Listing Manual) to, nor shall it exceed, the volume-weighted average price for a Stapled Security for all trades on the SGX-ST, for each of the Market Days during the Price Determination Period. In the event that there is no trading in the Stapled Securities during the Price Determination Period, the Relevant Amount shall not exceed the volume-weighted average price for a Stapled Security for all trades on the SGX-ST, for

each of the Market Days during a period to be determined by the Managers prior to the announcement of the application of the Distribution Reinvestment Plan to such Distribution.

The Managers shall have full authority to make such provisions as they think fit where the number of New Stapled Securities calculated in accordance with the above formula becomes attributable in fractions, including provisions whereby fractional entitlements are rounded down to the nearest whole Stapled Security with the fractional entitlements disregarded, or otherwise dealt with in such manner as they may deem fit.

4.9 Terms of Allotment

Unless the Managers otherwise determine, all New Stapled Securities to be allotted under the Distribution Reinvestment Plan will be allotted as fully paid. All such New Stapled Securities shall upon allotment and issue, rank *pari passu* in all respects with all existing Stapled Securities then in issue save only as regards participation in the Qualifying Distribution which is the subject of the election (including the right to make any election pursuant to the Distribution Reinvestment Plan) or any other distributions, bonuses or rights paid, made, declared or announced prior to, or contemporaneous with, the payment or declaration of the Qualifying Distribution which is the subject of the election, unless the Managers otherwise specify.

Participating Stapled Securityholders who are Depository Stapled Securityholders will have the New Stapled Securities credited to their Securities Accounts maintained with CDP. Participating Stapled Securityholders who are Non-Depository Stapled Securityholders will receive confirmation notes confirming the number of New Stapled Securities issued to them.

4.10 Odd Lots

A Stapled Securityholder who elects to receive New Stapled Securities under the Distribution Reinvestment Scheme may receive such New Stapled Securities in odd lots. Stapled Securityholders who receive odd lots of New Stapled Securities under the Distribution Reinvestment Scheme and who wish to trade such odd lots on the SGX-ST should do so on the Unit Share Market, which allows trading of odd lots with a minimum of one (1) Stapled Security.

4.11 Notification Letter to Participating Stapled Securityholders

A notification letter will be sent to each Participating Stapled Securityholder on or about each Distribution Date, detailing, among other things (a) the number of Participating Stapled Securities held by the Participating Stapled Securityholder in respect of its Notice of Election; and (b) the number of New Stapled Securities to be allotted to the Participating Stapled Securityholder under the Distribution Reinvestment Plan.

4.12 Cost to the Participating Stapled Securityholders

Under the present law in Singapore, brokerage or other transaction costs will not be payable by Participating Stapled Securityholders on New Stapled Securities allotted and issued under the Distribution Reinvestment Plan.

4.13 Cancellation of Application of the Distribution Reinvestment Plan

Notwithstanding any provision in these Terms and Conditions, if at any time after the Managers have determined that the Distribution Reinvestment Plan shall apply to any particular Distribution and before the allotment and issue of New Stapled Securities in respect of that Distribution, the Managers shall consider that by reason of any event or circumstance (whether arising before or after such determination) or by reason of any matter whatsoever it is no longer expedient or appropriate to implement the Distribution Reinvestment Plan in respect of such Distribution, the Managers may, at their absolute discretion and as they may deem fit in the interests of Far East H-Trust and without assigning any reason therefor, cancel the application of the Distribution Reinvestment Plan to the Distribution. In such event, the Distribution shall be paid in cash to Stapled Securityholders in the usual manner. Stapled Securityholders should note that in the event the application of the Distribution Reinvestment Plan to a Distribution is cancelled, the date of payment of the Distribution in cash may be delayed.

4.14 Modification, Suspension and Termination of the Distribution Reinvestment Plan

The Distribution Reinvestment Plan may be modified, suspended (in whole or in part) or terminated at any time by the Managers as they deem fit, provided that notice in writing is given to all Stapled Securityholders by way of an announcement.

4.15 General Administration of the Distribution Reinvestment Plan

The Managers may implement the Distribution Reinvestment Plan in the manner they deem fit.

The Managers have the power to:

- (a) determine procedures, rules and regulations for administration of the Distribution Reinvestment Plan consistent with these Terms and Conditions;
- (b) settle in such manner as it thinks fit any difficulty, anomaly or dispute (including relating to the interpretation of any provision, regulation or procedure or as to any rights under the Distribution Reinvestment Plan) which may arise in connection with the Distribution Reinvestment Plan, whether generally or in relation to any Participating Stapled Securityholder or any Stapled Securities and the determination of the Managers will be conclusive and binding on all Stapled Securityholders and other persons to whom the determination relates;
- (c) delegate to any one or more persons, for such period and on such conditions as the Managers may determine, the exercise of any of their powers or discretions under or in respect of the Distribution Reinvestment Plan and references to a decision, opinion or determination of the Managers include a reference to the decision, opinion or determination of the person or persons to whom the Managers have delegated their authority for the purposes of administering the Distribution Reinvestment Plan; and
- (d) waive strict compliance by the Managers or any Stapled Securityholder with any of these Terms and Conditions.

4.16 Takeover Implications

The attention of Stapled Securityholders is drawn to Rule 14 of the Take-over Code. In particular, a Stapled Securityholder should note that it may be under an obligation to extend a take-over offer for Far East H-Trust if:

- (a) it acquires, by participating in the Distribution Reinvestment Plan in relation to any Qualifying Distribution, whether at one time or different times, Stapled Securities which (taken together with Stapled Securities held or acquired by it or persons acting in concert with it) carry thirty per cent. (30%) or more of the voting rights of Far East H-Trust; or
- (b) it, together with persons acting in concert with it, holds not less than thirty per cent. (30%) but not more than fifty per cent. (50%) of the voting rights of Far East H-Trust and it, or any person acting in concert with it, acquires in any period of six (6) months additional Stapled Securities carrying more than one per cent. (1%) of the voting rights of Far East H-Trust by participating in the Distribution Reinvestment Plan in relation to any Qualifying Distribution.

Stapled Securityholders who are in doubt as to whether they would incur any obligation to make a take-over offer under the Take-over Code as a result of any acquisition of Stapled Securities through their participation in the Distribution Reinvestment Plan are advised to consult their professional advisers and/or the Securities Industry Council of Singapore at the earliest opportunity.

4.17 Governing Law

This Statement, the Distribution Reinvestment Plan and the Terms and Conditions thereof shall be governed by, and construed in accordance with, the laws of Singapore.

4.18 Notices and Statements

Unless otherwise provided in these Terms and Conditions, any notices, documents and statements required to be given by the Managers to a Participating Stapled Securityholder shall be given in accordance with the applicable provisions of the Deeds.

5. LISTING ON THE SGX-ST

The Managers shall make the necessary applications for the listing of the New Stapled Securities to be issued and allotted under the Distribution Reinvestment Plan on the SGX-ST. Approval of such applications from the SGX-ST is not to be taken as an indication of the merits of the Distribution Reinvestment Plan, the New Stapled Securities, Far East H-Trust, the REIT Trustee or the Managers.

6. TAXATION

The Managers, Far East Hospitality Real Estate Investment Trust, Far East Hospitality Business Trust, the REIT Trustee, the Unit Registrar and CDP take no responsibility for the tax liabilities of Participating Stapled Securityholders or the tax consequences of any election

made by Stapled Securityholders. As individual circumstances and laws may vary considerably, specific tax advice should be obtained by Stapled Securityholders if they are in any doubt or if required.

The Managers, Far East Hospitality Real Estate Investment Trust, Far East Hospitality Business Trust, the REIT Trustee, the Unit Registrar and CDP take no responsibility for the correctness or accuracy of any information as to tax liability set out in this Statement.

7. OTHER ITEMS

The New Stapled Securities are offered on the Terms and Conditions set out in this Statement and in the applicable provisions of the Deeds. There are no other terms other than those implied by law or set out in publicly registered documents.

8. ENQUIRIES

Enquiries regarding any aspect of the Distribution Reinvestment Plan should be directed to:

Far East Hospitality Asset Management Pte. Ltd.
Far East Hospitality Trust Management Pte. Ltd.
c/o Unit Registrar
Boardroom Corporate & Advisory Services Pte. Ltd.
50 Raffles Place
#32-01 Singapore Land Tower
Singapore 048623
(Telephone number: +65 6536 5355)

9. LIABILITY OF FAR EAST H-TRUST, THE MANAGERS AND THE REIT TRUSTEE

Notwithstanding anything herein, neither Far East Hospitality Real Estate Investment Trust, Far East Hospitality Business Trust, the subsidiaries of Far East Hospitality Real Estate Investment Trust and Far East Hospitality Business Trust, the Managers, the REIT Trustee nor any officer, agent or representative of the Managers or the REIT Trustee shall under any circumstances be liable or responsible to any Participating Stapled Securityholder for any loss, damage, cost, charge, claim, demand, judgment, action, proceeding, expense or other liability whatsoever (including, without limitation, in respect of taxes, duties, levies, imposts and other charges) (collectively, "**Liability**") or alleged Liability in connection with or as a result, directly or indirectly, of the establishment or operation of the Distribution Reinvestment Plan or participation in the Distribution Reinvestment Plan or in relation to any matter in connection with the Distribution Reinvestment Plan, including any delay in allotting or issuing any New Stapled Securities or applying for their listing. No representation or warranty is given in respect of any Stapled Securities, Far East Hospitality Real Estate Investment Trust, Far East Hospitality Business Trust, the REIT Trustee, the Managers, or their respective subsidiaries or associated companies, or that listing of the Stapled Securities will be obtained.

The Notice of Election shall be deemed to have been duly given to Stapled Securityholders if sent by post to the Stapled Securityholders' last registered mailing addresses with CDP (in

the case of Stapled Securityholders who are Depository Stapled Securityholders) or the Unit Registrar (in the case of Stapled Securityholders who are Non-Depository Stapled Securityholders), and shall be deemed to have been given two (2) days after posting. The Managers will not be liable or responsible for any loss if the despatched Notices of Election are not received by Stapled Securityholders, or if the Notices of Election completed by Stapled Securityholders are not received by the Unit Registrar.

Stapled Securityholders who do not receive the Notice of Election within three (3) Market Days from the date of despatch as announced by the Managers and who would like to participate in the Distribution Reinvestment Plan may wish to obtain a copy of the same from the Unit Registrar at 50 Raffles Place, #32-01 Singapore Land Tower, Singapore 048623 (Telephone number: +65 6536 5355) (or such other address as may be announced by the Managers from time to time).