

Re: Digital Core REIT
SGX Symbol: DCRU
ISIN # SGXC50067435
Record Date: 9 February 2024
Payment Date: 27 March 2024

Treas. Reg. § 1.1446-4 Publicly Traded Partnership (“PTP”) Transfer Qualified Notice

This notice serves as a Qualified Notice under Treas. Reg. § 1.1446-4(b)(4) to be used with respect to the Digital Core REIT distribution referenced above.

We certify that no portion of the distribution payable for the distribution payment date above is attributable to income effectively connected with a trade or business in the United States or is otherwise subject to withholding under Section 1446(a) of the U.S Internal Revenue Code (“Code”).

Distribution amount (U.S. cents per unit): 1.78

The distribution consists of the following components per Treas. Reg. § 1.1446-4(f)(3):

Distribution: Type of Income		U.S. Cents
Effectively Connected Income (“ECI”) ¹		-
Non-ECI ²	US source portfolio interest ⁴	0.57
	Return of capital	1.09
Non-US Source		0.12
Amounts in excess of cumulative net income (“ECNI”) ³		-
Total Distribution (Per Unit)		1.78

¹ Amounts of effectively connected income (“ECI”) subject to Code Sec. 1446(a) withholding

² Amounts attributable to income described in Code Sec. 1441 or Code Sec. 1442 that are not ECI, regardless of whether these amounts are subject to withholding because of an exemption (e.g., treaty or statutory)

³ Amounts subject to 10% Code Sec. 1446(f) withholding (i.e., an amount realized) under Treas. Reg. § 1.1446(f)-4(c)(2)(iii)

⁴ Total gross portfolio interest is 1.50 U.S. cents per unit

By Order of the Board
Digital Core REIT Management Pte. Ltd.
(Company Registration Number: 202123160H)
as Manager of Digital Core REIT

John J. Stewart
Chief Executive Officer
1 February 2024

Important Notice

This announcement is for information purposes only and does not constitute or form part of an offer, invitation, or solicitation of any offer to purchase or subscribe for any securities of Digital Core REIT in Singapore or any other jurisdiction nor should it or any part of it form the basis of, or be relied upon in connection with, any contract or commitment whatsoever. The value of units in Digital Core REIT (“**Units**”) and the income derived from them may fall as well as rise. The Units are not obligations of, deposits in, or guaranteed by Digital Core REIT Management Pte. Ltd. (as manager of Digital Core REIT (the “**Manager**”)), Perpetual (Asia) Limited (as trustee of Digital Core REIT) or any of their respective affiliates. The past performance of Digital Core REIT is not necessarily indicative of its future results.

Holders of Units (“**Unitholders**”) have no right to request that the Manager redeem or purchase their Units while the Units are listed. It is intended that Unitholders may only deal in their Units through trading on Singapore Exchange Securities Trading Limited (the “**SGX-ST**”). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.