



CAPITALAND INDIA TRUST

(Registration Number: 2007004)

(a business trust registered under the Business Trusts Act 2004 of Singapore)

To: Unitholders of CapitaLand India Trust

Dear Sir/Madam

NOTICE OF RECORD AND PAYMENT DATE FOR DISTRIBUTION FOR THE PERIOD FROM 1 JANUARY 2023 TO 30 JUNE 2023

1. Distribution Details

We are pleased to inform you that CapitaLand India Trust (“**CLINT**”) will distribute:

- (a) 3.36 Singapore cents per Main Counter Unit¹ for the period from 1 January 2023 to 30 June 2023 (the “**Main Counter Distribution**”); and
- (b) 0.92 Singapore cents per Counter A Unit² for the period from 11 May 2023 to 30 June 2023³ (the “**Counter A Distribution**” and together with the Main Counter Distribution, the “**Distributions**”).

The Transfer Books and Register of Unitholders of CLINT will be closed at **5.00 pm on Tuesday, 22 August 2023** (the “**Record Date**”) for the purpose of determining Unitholders’ entitlements to the Distributions. Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with Units on the Record Date will be entitled to the Distributions, to be paid on **Wednesday, 30 August 2023**.

The Distributions will be tax exempt in the hands of all Unitholders, regardless of their nationality, corporate identity or tax residence status. Unitholders are not entitled to tax credits for any taxes paid by CapitaLand India Trust Management Pte. Ltd. (“**CLINTMPL**” or the “**Trustee-Manager**”), the Trustee-Manager of CLINT.

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| Distribution period | 1 January 2023 to 30 June 2023 for the Main Counter Distribution 11 May 2023 to 30 June 2023 for the Counter A Distribution |
| Distribution amount | 3.36 Singapore cents per Main Counter Unit 0.92 Singapore cents per Counter A Unit |
| Ex-distribution date | 9.00 am, 21 August 2023 |
| Record date | 5.00 pm, 22 August 2023 |
| Payment date | 30 August 2023 |

On the next market day immediately following the Record Date, the “A” Counter and the Main Counter will merge and the Counter A Units and the Main Counter Units will be aggregated and traded under the Main Counter of CLINT.

2. **Distribution Policy**

The distributable income of CLINT is substantially based on the cash flow generated from the operations undertaken by the Venture Capital Undertakings (“VCUs”) in India, being mainly the letting of completed properties and the provision of property-related services.

- At the VCU level, the consolidated net profit from operations is arrived at after deducting all expenses incurred from the consolidated net property income.
- At CLINT and Singapore Special Purpose Vehicle (“SPV”) levels, the distributable income is derived after deducting all expenses incurred and adding any income earned at CLINT and Singapore SPV levels. Non-cash items (e.g. payment of Trustee-Manager’s fees in Units, unrealised gains or losses on foreign exchange or on fair value of investment properties and derivatives) are also adjusted.
- For full details on the calculation of the distributable income, please refer to item 1(a)(i) of the announcement of results for the period, which is available on www.sgx.com and www.clint.com.sg.

CLINT is committed to distribute at least 90% of its distributable income, with the actual level of distribution to be determined at the Trustee-Manager’s discretion. Distributions, when paid, will be in Singapore dollars.

3. **Directors’ Responsibility Statement**

The Board of Directors of CLINTMPL is satisfied on reasonable grounds that, immediately after making the distribution, the Trustee-Manager will be able to fulfill, from the Trust Property (as defined in the Business Trusts Act) of CLINT, the liabilities of CLINT as these liabilities fall due.

4. **Documents Available for Inspection**

A copy of the Directors’ responsibility statement and the distribution policy are available to Unitholders for inspection during normal business hours at CLINTMPL’s office at 168 Robinson Road, #30-01 Capital Tower, Singapore 068912.

By Order of the Board
CapitaLand India Trust Management Pte. Ltd.
(Company Registration No. 200412730D)
as Trustee-Manager of CLINT



Manohar Khiatani
Chairman



Sanjeev Dasgupta
Director

31 July 2023

Note:

- 1 **“Main Counter Units”** refers to units in CLINT (**“Units”**) in issue which are listed on the Main Counter of CLINT.
- 2 **“Counter A Units”** refers to the Units in issue which are currently listed on the “A” Counter, comprising (a) the 23,223,409 Units that were issued to CLI India Pte. Ltd. (formerly known as CapitaLand India Pte. Ltd.) (the **“Sponsor”**) via a private placement on 11 May 2023 (the **“11 May Units”**) and (b) the 2,763,585 New Units issued to the Sponsor on 18 July 2023 pursuant to a preferential offering (the **“New Counter A Units”**).
- 3 As disclosed in CLINT’s announcements dated 11 May 2023 and 30 June 2023, the Counter A Units (comprising the 11 May Units and the New Counter A Units) will only be entitled to receive distributions by CLINT for the period from 11 May 2023 to 30 June 2023, as well as all distributions thereafter.