Dubai Residential REIT

Information to the investors for UAE Corporate Tax reporting (As required under Article 4 of Cabinet Decision 34 of 2025 and Article 4 of FTA Decision No. 8 of 2025)

1. The disclosure is being made as per FTA Decision No. 8 of 2025, which requires a Real Estate Investment Trust (REIT) (i.e. Dubai Residential REIT) to inform its investors in writing of the following:
a) whether it has distributed 80% or more of its Immovable Property Income to the investors for the relevant financial year, and
b) all other information, documents and data needed by investors to calculate their adjusted taxable income under Cabinet Decision No. 34 of 2025.
This information is required to be provided within 9 months from the end of the relevant financial year.
2. A REIT that qualifies as an Exempt Person is a distributing fund if it distributes 80% or more of its Immovable Property Income within 9 months from the end of its Financial Year.
3. Where the REIT is a distributing fund, the investor that is a juridical person shall be required to adjust its Taxable Income to include 80% of the Immovable Property Income of the REIT, prorated to the Ownership Interest held by the investor when the distribution takes place.
4. The prorated Immovable Property Income of the REIT shall be included in the Taxable Income of the investor for its Tax Period in which the distribution takes place.
5. Please note that Dubai Residential REIT has distributed one dividend in the Financial Year 2025 (on 1 September 2025) which relates to the period June 2025. Distribution for the period July 2025 to December 2025 is made in Financial Year 2026 (i.e. on 1 April 2026).

Tax profile of Dubai Residential REIT

UAE Corporate Tax Registration Number	105011434500001
Relevant Financial Year (FY) of the entity	January to December 2025
UAE Corporate Tax profile	Exempt REIT under Article 10 of the UAE Corporate Tax Law
Location of the immovable properties	United Arab Emirates

List of wholly owned and controlled subsidiaries of Dubai Residential REIT which are exempt under Article 4(1)(h) of the UAE Corporate Tax Law (pending FTA approval)

Name of the Entity	TRN
Al Khail Towers LLC	100522088200001
Dubai Residential LLC	100480503000001
Dubai Residential Assets LLC	100597252400001
DAM FZ LLC	104802382200001
BW Residences LLC	100546293000001
The Gardens Co. LLC	100004871800001
Nakheel Residential Properties LLC	100030074700001

Please note that the exemption application for the wholly owned and controlled subsidiaries of Dubai Residential REIT is under consideration with the Federal Tax Authority. If the exemption is not approved for FY 2025, the Corporate Tax liability would arise at the respective subsidiary level rather than at the investor level.

Confirmation on distribution of 80% or more of Immovable Property Income to the investors in relation to Financial Year 2025

	Amounts in AED
First Tax Year of Dubai Residential REIT	23 May 2025 to 31 December 2025
Profit before tax as per consolidated financial statements of Dubai Residential REIT for the period from June 2025 to December 2025	**2,503,463,568**
Less: Fair value gain on Investment Property for the period June 2025 to December 2025 (Unrealised income)	(1,742,771,000)
Add: Fair value loss on Investment Property (Unrealised expense)	-
Less: Depreciation on Investment Properties under Ministerial Decision 173 of 2025	(356,637,029)
Less: Any non-immovable property income	-
Immovable Property Income of Dubai Residential REIT and its subsidiaries for Financial Year 2025	**404,055,540**
Dividends distributed by Dubai Residential REIT by 30 September 2026 (i.e. 9 months from end of FY) pertaining to Financial Year 2025 - This includes dividends distributed in September 2025 and April 2026	1,100,000,000
% of dividend distributed by Immovable Property Income	145%
Withholding tax rate in the UAE	0%

Confirmation

Since Dubai Residential has distributed more than 80% of its Immovable Property Income to its investors within 9 months from the end of its Financial Year, it would be regarded as a Distributing Fund for Financial Year 2025 as per the FTA Corporate Tax Public Clarification CTP005

Note - Dubai Residential REIT was set up on 23 May 2025 and was listed on the Dubai Financial Market on 28 May 2025. For the purpose of the above calculations, the relevant financial information from 1 June 2025 has been considered. Although the REIT subsidiaries met the relevant conditions from 28 May 2025, income generated from 1 June 2025 onwards has been considered for the purpose of the exemption, for administrative and accounting ease.

Information necessary for the investor to compute its Taxable Income for the relevant Tax Period

	Amounts in AED
Date of dividend distribution during Financial Year 2025	1-Sep-25
Period to which dividend distributed on 1 September 2025 relates	1 June 2025 to 30 June 2025
Immovable Property Income for the period June 2025 to which the dividend distribution relates	
Profit before tax as per consolidated financial statements of Dubai Residential REIT for the period June 2025	**1,400,766,568**
Less: Fair value gain on Investment Property for the period June 2025 (Unrealised income)	(1,296,715,000)
Add: Fair value loss on Investment Property for the period June 2025 (Unrealised income)	-
Less: Depreciation on Investment Properties under Ministerial Decision 173 of 2025 for June 2025	(49,933,869)
Less: Any non-immovable property income	-
Immovable Property Income of Dubai Residential REIT and its subsidiaries for June 2025	**54,117,699**
80% of the Immovable Property Income of the REIT	43,294,159

Important Note : The above does not purport to be a comprehensive analysis of all the tax consequences applicable to all types of Unitholders and do not relate to any taxation regime outside the UAE. It is the responsibility of each investor to inform themselves as to any tax consequences which are relevant to their particular circumstances in connection with the acquisition, holding or disposition of Units in Dubai Residential. Unitholders should therefore seek their own separate tax advice in relation to their interests

Dubai Residential REIT

Depreciation calculation under MD 173

Date of first dividend distribution	1-Sep-25
Period to which first distribution relates - start date	1-Jun-25
Period to which first distribution relates - end date	30-Jun-25
Date of second dividend distribution	1-Apr-26
Period to which second distribution relates - start date	1-Jul-25
Period to which second distribution relates - end date	31-Dec-25
Total value of disposals (in AED)	-
Sub-total	

Investment property name	Depreciation for the period 1 June 2025 to 30 June 2025	Depreciation for the period 1 July 2025 to 31 December 2025	Depreciation for the period 1 June 2025 to 31 December 2025	Is the Investment Property disposed?	If yes, depreciation amount clawed back
AKG Internal	396,398	2,432,653	2,829,051	No	-
Al Barsha Villas	418,330	2,574,215	2,992,546	No	-
AL Khail Gate 1	3,025,928	18,739,248	21,765,176	No	-
AL Khail Gate 2	8,185,368	50,310,191	58,495,559	No	-
Al Khail Tower	136,027	834,299	970,326	No	-
Al Quoz New	227,553	1,406,863	1,634,415	No	-
Al Quoz North	120,512	745,910	866,422	No	-
Al Quoz South	108,911	671,519	780,429	No	-
Badrah	729,383	4,473,547	5,202,930	No	-
Bluewaters	2,015,858	12,368,233	14,384,090	No	-
Citywalk	1,776,534	10,912,989	12,689,523	No	-
Dubai Wharf-1	944,426	5,793,000	6,737,426	No	-
Dubai Wharf-2&3	284,732	1,746,583	2,031,315	No	-
Dubai Wharf-4	328,690	2,016,451	2,345,142	No	-
Garden Apartments	753,636	4,622,298	5,375,934	No	-
Garden View Villas	1,111,896	6,819,631	7,931,528	No	-
Ghoroob	6,445,307	39,564,538	46,009,845	No	-
Ghoroob Square	138,882	852,227	991,109	No	-
International City	4,606,789	28,257,847	32,864,637	No	-
Layan	1,957,025	12,013,306	13,970,331	No	-
Manazel Al Khor	456,206	2,798,218	3,254,424	No	-
Meydan Heights	160,719	985,882	1,146,601	No	-
Meydan Residence One	725,526	4,449,895	5,175,421	No	-
Nad Al Sheba Villas	2,433,887	14,927,840	17,361,727	No	-
Nuzul	1,020,145	6,259,180	7,279,325	No	-
Remraam	2,723,073	16,716,397	19,439,469	No	-
Shorooq	5,784,636	35,506,061	41,290,697	No	-
The Gardens	2,917,494	17,904,137	20,821,631	No	-
Total	**49,933,869**	**306,703,159**	**356,637,029**	**-**	**-**