

THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

CIRCULAR TO UNITHOLDERS DATED 31 MARCH 2026

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Constituted under the Deed of Trust dated 18 July 2012 (as amended and restated on 25 October 2018) between IGB REIT Management Sdn Bhd (Registration No. 201201006785 (908168-A)) and MTrustee Berhad (Registration No. 198701004362 (163032-V)), both companies incorporated in Malaysia

CIRCULAR TO UNITHOLDERS

IN RELATION TO

**PROPOSED RENEWAL OF UNITHOLDER MANDATE FOR
RECURRENT RELATED PARTY TRANSACTIONS
("RRPT MANDATE")**

AND

**NOTICE OF FOURTEENTH ANNUAL GENERAL MEETING
("NOTICE OF 2026 AGM")**

This Circular can be accessed at www.bursamalaysia.com and IGB REIT's website, www.igbreit.com. No printed copies will be sent to Unitholders.

The Ordinary Resolution on the RRPT Mandate will be proposed at IGB REIT's 2026 AGM, scheduled for **2:30 p.m.** on **Wednesday, 29 April 2026**, at The Gardens Ballroom, Level 5, St. Giles Mid Valley Kuala Lumpur, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia.

The Proxy Form, including any power of attorney or authority under which it is signed, must be sent to the Manager's registered office at Level 32, The Gardens South Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia, either by post, in person, or via email at corporate-enquiry@igbreit.com. Members may also submit an e-proxy online at <https://srmy.vistra.com> before 2:30 p.m. on Tuesday, 28 April 2026. For assistance, contact IGB REIT's Registrar, Tricor Investor & Issuing House Services Sdn Bhd, at 603-2783 9299 or is.enquiry@vistra.com.

DEFINITIONS

Unless the context requires otherwise or states differently, the following definitions apply throughout this Circular:

AC	: Audit Committee of the Manager
AGM	: Annual General Meeting of IGB REIT
AR25	: IGB REIT Annual Report 2025
Board	: Board of Directors of the Manager
Bursa Depository	: Bursa Malaysia Depository Sdn Bhd 198701006854 (165570-W)
Bursa Securities	: Stock Exchange of Malaysia
CEO	: Chief Executive Officer
Circular	: Circular to Unitholders in relation to the Proposed Renewal of Unitholder Mandate for Recurrent Related Party Transactions dated 31 March 2026
CMSA	: Capital Markets and Services Act 2007, as may be amended, modified, or supplemented from time to time
Deed	: Deed of Trust dated 18 July 2012 (as amended and restated on 25 October 2018) between IGBRM and MTrustee Berhad
Depositor	: Holder of a Securities Account
Director	: Director or chief executive of the Manager refers to the definition in section 2(1) of the CMSA. The RRPT Mandate covers any person who is or was a director or chief executive of the Manager within 6 months before the date the transaction terms were agreed, as outlined in subparagraphs 10.02 (c)(i) and 10.02 (c)(ii) of the MMLR
DPU	: Distribution per Unit
EPU	: Earnings per Unit
FYE	: Financial year ended/ending 31 December, as applicable
IGB	: IGB Berhad 200001013196 (515802-U), the parent company of IGBRM
IGBC	: IGB Corporation Berhad 196401000440 (5745-A), a wholly owned subsidiary of IGB and the holding company of IGBRM
IGBCR	: IGB Commercial Real Estate Investment Trust
IGB Group	: IGB, its subsidiaries, and jointly controlled entities
IGBRM	: IGB REIT Management Sdn Bhd, the Manager of IGB REIT and IGBCR
Interested Directors	: Dato' Seri Robert Tan Chung Meng ("DSRT"), Tan Mei Sian ("TMS"), Tan Lei Cheng ("TLC"), and Gabrielle Tan Hui Chween ("GTHC")
Interested Major Shareholders ("SHs") of IGBRM	: IGBC, IGB, DSRT, Pauline Tan Suat Ming ("PTSM"), Tony Tan Choon Keat ("TTCK"), Tan Chin Nam Sdn Bhd ("TCN"), Tan Kim Yeow Sdn Bhd ("TKY"), and Wah Seong (Malaya) Trading Co. Sdn Bhd ("WST")
Interested Major Unitholders ("UHs") of IGB REIT	: IGB, IGBC, TCN, TKY and WST
Interested Related Parties	: Interested Directors, Interested Major SHs of IGBRM, Interested Major UHs of IGB REIT, and Persons Connected with them
LPD	: 2 March 2026, the latest practicable date before finalising this Circular-RRPT Mandate
Major SHs	: shall have the meaning in paragraph 1.01 of the MMLR. The RRPT Mandate covers any person who is or was a major SH of IGBRM within 6 months before the date the transaction terms were agreed
Major UHs	: shall have the meaning in paragraph 1.01 of the MMLR. The RRPT Mandate covers any person who is or was a major UH of IGB REIT within 6 months before the date the transaction terms were agreed
Manager	: IGBRM, the Manager for IGB REIT and IGBCR
Manager Fees	: Base fee of up to 1% per annum ("p.a.") of IGB REIT's total asset value (excluding cash and non-interest-bearing bank balances), performance fee of 5% p.a. of IGB REIT's net property income, acquisition fee of 1% of the acquisition price, and divestment fee of 0.5% of the disposal price, which IGBRM is entitled to under the Deed.
Mandate Period	: Effective from the date when the Ordinary Resolution for the proposed RRPT Mandate is approved at the 2026 AGM and expiring at the conclusion of IGB REIT's AGM in 2027, unless it is varied or revoked by IGB REIT in a general meeting.

DEFINITIONS (continued)

Market Day	: a day when Bursa Malaysia is open for trading securities
MMLR	: Main Market Listing Requirements of Bursa Securities, as may be amended, modified, or supplemented from time to time
NAV	: Net asset value of IGB REIT
Persons Connected	: shall have the meaning in paragraph 1.01 of the MMLR
REIT Guidelines	: Guidelines on Listed Real Estate Investment Trusts issued by the SC, as may be amended, modified, and/or supplemented from time to time
Related Parties	: the Manager, the Trustee, Major UHs, Directors, CEO, Major SHs, or Persons Connected with any of them
RM and sen	: Malaysian Ringgit and sen, respectively
RRPT	: Recurrent transactions of a revenue or trading nature that are necessary for IGB REIT's day-to-day operations and involve the direct or indirect interests of Related Parties
RRPT Mandate	: General mandate granted to IGB REIT by UHs authorises it to conduct specific types of RRPT with the Transacting Parties
SC	: Securities Commission Malaysia
Securities Account	: a Securities Account held by a Depositor with Bursa Depository
Substantial SH	: a person owning at least 5% of the issued voting shares in the company under section 136 (1)(a) of the Companies Act 2016
Transacting Parties	: IGB Group, IGBCR, and WST Group
Trustee	: MTrustee Berhad 198701004362 (163032-V), the Trustee for IGB REIT
Units	: Units issued in IGB REIT
UHs	: Depositors with Units credited to their Securities Accounts

Terms referring to the singular include the plural, and vice versa; terms for any gender include all other genders. References to individuals also include corporations.

Any reference in this Circular to an enactment refers to its current form, including amendments or re-enactments.

All figures and percentages in this Circular are rounded to the nearest hundred.

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IGB REAL ESTATE INVESTMENT TRUST

managed by

IGB REIT Management Sdn Bhd 201201006785 (908168-A)

Board of Directors

Dato' Seri Robert Tan Chung Meng, Non-Independent Executive Chairman
 Tan Mei Sian, Non-Independent Executive Director
 Raymond Yeoh Cheng Seong, Independent Non-Executive Director ("INED")
 Robert Ang Kim Pack, INED
 Datuk Richard Lee Say Tshin, INED
 Tan Lei Cheng, Non-Independent Non-Executive Director ("NINED")
 Gabrielle Tan Hui Chween, Alternate to Dato' Seri Robert Tan Chung Meng

Registered office

Level 32, The Gardens South Tower
 Mid Valley City
 Lingkaran Syed Putra
 59200 Kuala Lumpur
 Malaysia

31 March 2026

To: Unitholders ("UHs")

Dear Sir/Madam,

PROPOSED RRPT MANDATE

1.0 Introduction

At IGB REIT's Thirteenth AGM on 23 April 2025 ("2025 AGM"), the UHs approved the authorisation for IGB REIT to conduct RRPT with the Transacting Parties. This authorisation will lapse after the 2026 AGM unless renewed.

On 28 January 2026, IGB REIT announced its intention to seek UHs' approval for the proposed RRPT Mandate at its 2026 AGM.

This Circular provides UHs about the proposed RRPT Mandate and the Board's recommendations.

UHs should read this Circular and Appendix before voting on the RRPT Mandate at the 2026 AGM.

2.0 Details

In compliance with paragraph 10.09(2) and Practice Note 12 of the MMLR, IGB REIT proposes to seek the UHs' approval for the RRPT Mandate. This general mandate will allow IGB REIT to conduct RRPT with the Transacting Parties in the ordinary course of business, as described in section 3.0 of this Circular. Such transactions will be conducted at arm's length and in line with IGB REIT's normal commercial terms. These terms will not be more favourable to the Transacting Parties than those offered to the public and will not disadvantage minority UHs.

If the UHs approve the RRPT Mandate, the RRPT for FYE 2026 will be disclosed in the annual report. The Corporate Governance Overview Statement in the AR25 provides a detailed breakdown of the total RRPT amount for FYE 2025.

An immediate announcement will be made to Bursa Securities if the total actual value of RRPT conducted by IGB REIT with any Transacting Party exceeds the total estimated value in this Circular by 10% or more.

3.0 RRPT Nature and Transacting Parties

IGB REIT's portfolio includes 3 investment properties: Mid Valley Megamall, The Gardens Mall, and The Mall, Mid Valley Southkey. It is expected that, in the normal course of IGB REIT's business, RRPT between IGB REIT and the Transacting Parties will occur regularly. The proposed RRPT Mandate covers general transactions related to the provision of, or receipt from, the Transacting Parties, of products, services, and resources essential for IGB REIT's daily operations, as outlined below:

Transacting Parties	RRPT Nature from IGB REIT's perspective	Actual Value ⁽¹⁾ (May 2025 to LPD) RM'000	Estimated Value ⁽²⁾ (Approved at 2025 AGM) RM'000	New Estimated Value ⁽³⁾ (Proposed RRPT Mandate) RM'000	Interested Related Parties
IGB Group ^(f)	Receipt of mall rentals ⁽⁴⁾ , parking, and services	8,233	15,000	15,000	IGBRM ^(a) IGBC ^(a) IGB ^(a) DSRT ^(b) TMS ^(c) TLC ^(d) GTHC ^(e) PTSM ^(f) TTCK ^(g) TCN ^(h) TKY ⁽ⁱ⁾ WST ^(j) Tan Boon Lee ("TBL") ^(k) Tan Yee Seng ("TYS") ^(l)
	Payment for intellectual property fees	12	12	15	
	Receipt of chilled water and liquefied petroleum gas	6,574	15,000	15,000	
	Payment for maintenance, repairs, upgrades, and consultancy	487	8,000	6,000	
	Payment for information and communication technology systems, applications and services	1,493	3,000	3,000	
	Payment for tenant sales verification audit fees	0	250	250	
	Payment for Manager Fees	44,086	60,000	80,000	
	Total	60,885	101,262	119,265	

Transacting Parties	RRPT Nature from IGB REIT's perspective	Actual Value ⁽¹⁾ (May 2025 to LPD) RM'000	Estimated Value ⁽²⁾ (Approved at 2025 AGM) RM'000	New Estimated Value ⁽³⁾ (Proposed RRPT Mandate) RM'000	Interested Related Parties
IGBCR ⁽ⁱⁱ⁾	Payment for commercial rentals ⁽⁴⁾ and services	110	200	200	IGBRM ^(a) IGBC ^(a) IGB ^(a) DSRT ^(b) TMS ^(c) TLC ^(d) GTHC ^(e) PTSM ^(f) TTCK ^(g) TCN ^(h) TKY ⁽ⁱ⁾ WST ⁽ⁱ⁾ TBL ^(k) TYS ^(l)
	Receipt and payment for chilled water	6,301	20,000	18,000	
	Total	6,411	20,200	18,200	
WST Group ⁽ⁱⁱⁱ⁾	Receipt of parking and services	19	25	25	GTHC ^(e) PTSM ^(f) TTCK ^(g) TCN ^(h) TKY ⁽ⁱ⁾ WST ⁽ⁱ⁾ TBL ^(k) TYS ^(l)
	Payment for building materials, electrical machinery, and equipment	0	50	50	
	Receipt and payment for billboard signage, security systems, and maintenance	1,321	2,000	2,000	
Total		1,340	2,075	2,075	

Notes

⁽¹⁾ ⁽²⁾ The total Actual Value transacted with each Transacting Party did not exceed the total Estimated Value.

⁽³⁾ The New Estimated Value is based on management's estimates; RRPT value may vary.

⁽⁴⁾ 3-year period, with monthly or quarterly lease payments.

As of 31 December 2025, the Transacting Parties had no remaining significant balances, which were fully settled at LPD.

Principal activities of Transacting Parties

⁽ⁱ⁾ IGB Group engages in investment holding, management services, property and mall operations, hotel management, property development, utilities, ICT services, water treatment engineering, education, and REIT management.

⁽ⁱⁱ⁾ IGBCR's investment policy is to invest directly or indirectly in income-generating commercial real estate assets.

⁽ⁱⁱⁱ⁾ WST Group's activities are investment, trading, construction, building materials, and related products and services.

Interested Related Parties

^(a) IGBRM is a wholly owned subsidiary of IGBC, which itself is wholly owned by IGB, a major UH of IGB REIT and IGBCR.

^(b) DSRT is the Executive Chairman of IGBRM, NINED of IGB, a director of some IGB subsidiaries, a major UH of IGB REIT and IGBCR, a major SH of IGB, director/substantial SH of TKY and WST Group, brother of PTSM and TTCK, and the father of GTHC.

^(c) TMS is the Executive Director of IGBRM, Deputy Group CEO and alternate to TLC on the boards of IGB and WST, and a director of some IGB subsidiaries and TCN.

^(d) TLC is NINED of IGBRM, Non-Independent Non-Executive Chairman of IGB, a director of TCN Group and WST, and a sister of TBL.

^(e) GTHC is the Chief Brand Officer and alternate to DSRT on the board of IGBRM, a director of an IGB subsidiary, and a daughter of DSRT.

^(f) PTSM is a major UH of IGB REIT and IGBCR, a major SH of IGB, a substantial SH of TKY and WST Group, and a sister of DSRT and TTCK.

^(g) TTCK is a director of TKY, a major UH of IGB REIT and IGBCR, a major SH of IGB, a substantial SH of TKY and WST Group, and a brother of DSRT and PTSM.

^(h) TCN is a major UH of IGB REIT and IGBCR, a major SH of IGB, a substantial SH of WST, and a Person Connected to TLC, TBL, TMS and TYS.

⁽ⁱ⁾ TKY is a major UH of IGB REIT and IGBCR, a major SH of IGB, a substantial SH of WST; and a Person Connected to DSRT, PTSM, TTCK and GTHC.

^(j) WST is a major UH of IGB REIT and IGBCR, a major SH of IGB, and a Person Connected to TKY, TCN, DSRT, TTCK and PTSM.

^(k) TBL is the Group CEO and Executive Director of IGB, a director of WST and subsidiaries within IGB Group, TCN, and WST Group, and a brother of TLC.

^(l) TYS is a director of some IGB subsidiaries and the brother of TMS.

4.0 Review and Disclosure Procedures

The Manager has established controls and reporting procedures for RRPTs to ensure that all transactions involving IGBRM, Directors, the CEO, major UHs, and Persons Connected are conducted at arm's length and on normal commercial terms. These procedures align with IGB REIT's business practices and policies, without adversely affecting IGB REIT or minority UHs. Management ensures full disclosures and assessment of all RRPTs, focusing on pricing, contract terms, expertise, and product and service quality. These assessments compare factors against current market rates, industry norms, and comparable providers' practices. Whenever feasible, at least 2 recent transactions with unrelated third parties for similar products or services are used to verify that prices and terms offered to or by the Related Parties are fair, reasonable, and comparable. If third-party quotations are unavailable, prices and terms of RRPTs are determined based on relevant industry standards and prevailing commercial practices, ensuring no adverse impact on IGB REIT.

Management reviews and authorises RRPTs. For purchases over RM100,000, approval from the Tender Committee is needed to prevent conflicts of interest.

There is no specific threshold for RRPT disclosures. The Manager records all RRPTs, and the AC reviews them during quarterly meetings. This process ensures RRPTs are conducted at arm's length and do not compromise UH interests. The Internal Audit also reviews RRPTs to verify compliance with the MMLR and internal policies. Their review includes transaction details, supporting documents, and other relevant data. If a director has an interest in a transaction or arrangement, they must disclose it and refrain from participating in discussions or votes.

The AC has examined the procedures outlined here and is satisfied that IGB REIT has adequate processes and controls to monitor, track, and identify RRPTs effectively and promptly. For FYE 2025, the AC evaluated the adequacy and effectiveness of the RRPT reporting process. This review verified that proper governance and reporting standards were upheld, and that the RRPTs conducted by IGB REIT were at arm's length. No AC member has any interest in the proposed RRPT Mandate.

5.0 Rationale and Benefits

The RRPTs that IGB REIT has already entered into, and will continue to enter into, with the Transacting Parties are essential for its operations and are intended to meet regular operational needs on favourable terms. These RRPTs are anticipated to occur frequently. Furthermore, transactions may be limited by time constraints and confidentiality.

Annual approval of UHs will eliminate the need for frequent announcements or general meetings whenever potential RRPTs with Related Parties occur, thereby significantly reducing administrative time and costs while ensuring corporate objectives are maintained, and business opportunities for IGB REIT remain unaffected.

The RRPTs that IGB REIT expects to undertake, as described in section 3.0 of this Circular, will continue to generate income and support its business operations under favourable terms, ensuring long-term benefits for IGB REIT.

6.0 Effects

The effects of implementing the proposed RRPT Mandate are as follows:

(a) Issued Units and Major UHs' unitholdings

Issuing new Units as Manager Fees will increase IGB REIT's total issued Units, with the exact increase depending on the Manager Fees.

(b) EPU and DPU

Issuing new Units as Manager Fees will dilute IGB REIT's EPU and DPU because of the increased number of Units in circulation. The level of dilution depends on the number of new Units issued.

(c) NAV per Unit and gearing

Issuing new Units as Manager Fees is likely to reduce IGB REIT's NAV per Unit, as more Units will be in circulation. The extent of this reduction depends on the number of new Units issued. However, this issuance is not expected to materially impact IGB REIT's gearing.

7.0 Interests of Interested Related Parties

As of LPD, the direct and indirect interests of Interested Related Parties in the proposed RRPT Mandate are detailed below:

Interested Related Parties	Direct		Indirect ⁽¹⁾	
	Number of Units	% of Issued Units ⁽²⁾	Number of Units	% of Issued Units ⁽²⁾
IGBRM	226,386,605	5.23	-	-
IGBC	247,854,659	5.73	226,932,091	5.25
IGB	1,733,617,754	40.08	474,786,750	10.98
DSRT	17,715,419	0.41	2,296,210,613	53.08
TMS	549,332	0.01	-	-
TLC	6,697,031	0.16	-	-
GTHC	3,283,000	0.08	-	-
PTSM	97,970	0.00	2,296,210,613	53.08
TTCK	1,000,000	0.02	2,296,210,613	53.08
TCN	77,920,883	1.80	2,260,023,587	52.25
TKY	39,069,875	0.90	2,257,140,738	52.18
WST	38,890,567	0.90	2,217,924,826	51.28
TBL	10,304,341	0.24	-	-
TYS	350,730	0.01	-	-

Notes:

⁽¹⁾ Deemed interests according to section 4 of CMSA.

⁽²⁾ Based on 4,325,539,147 issued Units as of LPD.

The Interested Directors have abstained and will continue to abstain from all Board deliberations and voting on the proposed RRPT Mandate.

The Interested Related Parties will abstain from voting their direct and/or indirect unitholdings in IGB REIT on the Ordinary Resolution regarding the proposed RRPT Mandate at the 2026 AGM. The Interested Directors, Interested Major Shareholders of IGBRM, and Interested Major Unitholders of IGB REIT are also committed to ensuring that their Persons Connected do not vote their direct and/or indirect unitholdings in IGB REIT on this resolution at the 2026 AGM.

8.0 Directors' Recommendation

The Board, excluding the Interested Directors, has reviewed all aspects of the proposed RRPT Mandate and is of the opinion that it is in the best interests of IGB REIT. Therefore, the Board, excluding the Interested Directors, recommends that UHs vote in favour of the Ordinary Resolution concerning the proposed RRPT Mandate, as set out in the Notice of 2026 AGM.

Yours faithfully

For and on behalf of the Board of

IGB REIT MANAGEMENT SDN BHD

(Manager for IGB REIT)

DATO' SERI ROBERT TAN CHUNG MENG

Non-Independent Executive Chairman

APPENDIX

1.0 Directors' Responsibility Statement

This Circular has been reviewed and approved by the Directors, who accept full responsibility for its accuracy. The Directors confirm that, after all reasonable enquiries, this Circular provides a complete and truthful disclosure of all material facts relating to the proposed RRPT Mandate. The Directors are unaware of any facts, the omission of which would make any statement in this Circular misleading.

2.0 Material Contract

Except as noted below, IGB REIT has not entered into any material contracts (other than in the ordinary course of business) in the 2 years before the LPD:

MTrustee Berhad, on behalf of IGB REIT, acquired The Mall at Mid Valley Southkey in Johor from Southkey Megamall Sdn Bhd, an indirect 70% IGB subsidiary, for RM2.65 billion. This transaction, detailed in the Sale and Purchase Agreement dated 24 June 2025, was completed on 20 November 2025.

3.0 Material Litigation

As of the LPD, IGB REIT is not involved in any major litigation, claims, or arbitration, whether as a plaintiff or defendant. The Directors are unaware of any ongoing or threatened legal actions against IGB REIT or any circumstances that could result in such actions, which could materially and adversely affect IGB REIT.

4.0 Documents for Inspection

Copies of the documents listed below can be viewed at the Manager's Registered Office during normal business hours on any weekday (excluding public holidays) from the date of this Circular until the 2026 AGM:

(a) Deed; and

(b) Audited Financial Statements of IGB REIT for FYE 2024 and FYE 2025.

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NOTICE OF 2026 ANNUAL GENERAL MEETING

Notice convening the Fourteenth Annual General Meeting of IGB REIT Unitholders (“UHs”) (“2026 AGM”)

To be held at **2:30 p.m. on Wednesday, 29 April 2026**, at The Gardens Ballroom, Level 5, St. Giles Mid Valley Kuala Lumpur, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia.

UHs will consider and pass the ordinary resolution below.

1. Financial Statements and Reports

To receive the IGB REIT’s Financial Statements and Reports from the Trustee, the Manager, and the Auditor for the year ended 31 December 2025.

2. Ordinary Resolution: Renewal of Recurrent Related Party Transactions (“RRPT Mandate”)

THAT, under paragraph 10.09 of Bursa Malaysia Securities Berhad’s Main Market Listing Requirements, IGB REIT is authorised to carry out transactions within the RRPT categories listed in the Circular to UHs dated 31 March 2026 (“Circular-RRPT Mandate”), with the specified Transacting Parties, provided such transactions are conducted in the ordinary course of business, at arm’s length, and on normal commercial terms, which are not detrimental to the interests of IGB REIT or its minority UHs, and that the authority conferred by this resolution shall expire (unless varied or revoked by IGB REIT in a general meeting) at the conclusion of IGB REIT’s AGM in 2027, and the Manager’s Directors are authorised to make decisions or take necessary actions to execute the RRPT Mandate.

By Order of the Board

Tina Chan
Head of Compliance/Company Secretary
MAICSA7001659/SSM PC No. 201908000014

Kuala Lumpur
31 March 2026

Explanatory Notes

1. Financial Statements and Reports

IGB REIT’s Annual Report 2025 (“AR25”) contains the Financial Statements and Reports. UHs are not required to approve them. The Auditor will be on hand to address any questions regarding the Financial Statements and Reports.

2. RRPT Mandate

The Ordinary Resolution seeks UH approval for the proposed RRPT Mandate, which would enable IGB REIT to engage in certain RRPTs with the Transacting Parties, provided that the transactions are conducted in the ordinary course of business, on terms no more favourable to the related parties than those offered to the public, and are not detrimental to the interests of IGB REIT and its minority UHs. More details are available in the Circular-RRPT Mandate. The interested Directors, major UHs, and their persons connected will abstain from voting on this resolution.

Attendance and Appointment of Proxy

1. Only members listed in the Record of Depositors as of 22 April 2026 are entitled to attend, vote, or appoint a proxy for the 2026 AGM.
2. Except for exempt authorised nominees, a member may appoint 2 proxies and specify the number of units each is authorised to act on. A proxy may, but need not be, a UH.
3. If a member appoints the Chair of the meeting as their proxy, they must specify how the Chair should vote; if not, the Chair may vote or abstain at their discretion.
4. The Proxy Form, including any power of attorney or authority under which it is signed, must be sent to the Manager’s registered office at Level 32, The Gardens South Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia, either by post, in person, or via email at corporate-enquiry@igbreit.com. Members may also submit an e-proxy online at <https://srmy.vistra.com> by 2:30 p.m. on Tuesday, 28 April 2026. For assistance, contact IGB REIT’s Registrar, Tricor Investor & Issuing House Services Sdn Bhd, at 603-2783 9299 or is.enquiry@vistra.com.
5. UHs may submit questions before the 2026 AGM by emailing investorrelations@igbreit.com or corporate-enquiry@igbreit.com by 2:30 p.m. on Wednesday, 22 April 2026. Questions should relate to the items listed in the Notice of 2026 AGM. All questions will be moderated to prevent duplicates and ensure smooth meeting proceedings.
6. Registration for the 2026 AGM begins at 12:30 p.m. Members and proxies are required to show a valid identity card or driving licence for identification.

*The AR25, Circular-RRPT Mandate, and Notice of 2026 AGM are available at www.igbreit.com.
UHs can request printed copies by emailing corporate-enquiry@igbreit.com.*