(Unless otherwise stated, the terms used herein shall have the same meanings as those defined in the Prospectus of IGB Commercial Real Estate Investment Trust dated 10 June 2021.)

The Prospectus can be viewed or downloaded from Bursa Securities' website at https://www.bursamalaysia.com/market_information/announcements/company_announcement/announcement_details?ann_id=3165373.

ENTITLED SHAREHOLDERS ARE ADVISED TO READ AND UNDERSTAND THE PROSPECTUS DATED 10 JUNE 2021 BEFORE MAKING AN APPLICATION TO SUBSCRIBE FOR THEIR ENTITLEMENT TO THE ROFS UNITS TOGETHER WITH THE CORRESPONDING DIS UNITS.

1. INTRODUCTION

IN ADDITION to the existing procedure for application and acceptance set out under Appendix F of the Prospectus, an Entitled Shareholder may elect any of the following methods to subscribe for his/her entitlement to the ROFS Units together with the corresponding DIS Units:

- (i) despatch of completed Offer Acceptance Form with proof of bank transfer of relevant payment by ORDINARY POST, COURIER or deliver by HAND; or
- (ii) via electronic mail (e-mail) or facsimile of completed Offer Acceptance Form with proof of bank transfer of relevant payment.

Details for the alternative procedures are set out in Section 3 below.

2. OPENING AND CLOSING OF APPLICATIONS

OPENING OF THE RESTRICTED OFFERING: 10.00 a.m., 10 June 2021

CLOSING OF THE RESTRICTED OFFERING: 5.00 p.m., 6 July 2021

The Manager (as determined by the Directors) together with IGB may decide upon consultation with the SC to extend the closing date and time for applications under the Restricted Offering to any later date or dates. If they decide to extend the closing date for the applications, the dates for the allotment of the Offer Units and the Listing will be extended accordingly. Any extension will be announced by way of advertisement in a widely circulated Bahasa Malaysia and English Language newspaper within Malaysia.

Late applications will not be accepted.

3. METHODS OF SUBSCRIPTION

The submission of the completed Offer Acceptance Form accompanied by the proof of bank transfer does not mean an Entitled Shareholder's acceptance will succeed.

Please see important notice below.

An Entitled Shareholder who opts for either method set out in Section 1 must complete the following steps:

STEP 1: REMIT PAYMENT BY INTERNET BANK TRANSFER

Remit in RM (via internet bank transfer) the payment for:

subscription of the ROFS Units for the amount subscribed for; and

 an additional fee of RM10 being the stamp duty for each CDS account, to the following account:

Bank: MALAYAN BANKING BERHAD

Account name: CASH MANAGEMENT DEPARTMENT/GB (IGB

RESTRICTED OFFERING ACCOUNT)

Account number: 514012443482

IMPORTANT NOTICE: INTERNET BANK TRANSFER <u>MUST</u> BE FROM THE BANK ACCOUNT OF THE ENTITLED SHAREHOLDER.

STEP 2: SUBMIT COMPLETED OFFER ACCEPTANCE FORM AND PROOF OF BANK TRANSFER

(a) DESPATCHED BY ORDINARY POST, COURIER or DELIVERED BY HAND in the official envelope provided (at the Entitled Shareholders own risk), to the following address:

Boardroom Share Registrars Sdn Bhd

(Registration Number: 199601006647 (378993-D))

11th Floor Menara Symphony No. 5, Jalan Prof. Khoo Kay Kim Seksyen 13

46200 Petaling Jaya Selangor Darul Ehsan

Malaysia

Telephone No.: +603 7890 4700

OR

- (b) via **electronic** mail OR facsimile (together with the full name, address and CDS Account number of the Entitled Shareholder) and sent to the following:
 - (1) ELECTRONIC MAIL (E-MAIL) ADDRESS:

igbcomreit@boardroomlimited.com

(2) FACSIMILE NUMBER:

+603 - 7890 4670

4. TERMS AND CONDITIONS

- (i) An applicant is required to pay the **ROFS Price of RM1.00** for each ROFS Unit he/she has subscribed for.
- (ii) The application must be made in connection with and subject to this Prospectus and the Deed. The applicant agrees to be bound by the Deed should he/she be allotted any Offer Units.
- (iii) Any submission of an application received **after 5.00 p.m. on 6 July 2021**, or such later date or dates as the Manager and IGB may decide in their absolute discretion (upon consultation with the SC) and announced by way of advertisement in a widely circulated Bahasa Malaysia and English Language newspaper within Malaysia, by the Unit Registrar may not be accepted at the absolute discretion of IGB and the Manager. Any submission of application is irrevocable and cannot be subsequently withdrawn.
- (iv) Neither IGB, the Manager nor the Unit Registrar will issue any acknowledgement of the receipt of the application or application monies.
- (v) An applicant must ensure that his/her personal particulars submitted in his/her application are correct and accurate and identical with the records maintained by Bursa Depository. Otherwise, his/her application will be rejected. Bursa Depository will have to be promptly notified of any change in his/her address failing which the notification letter of successful allocation will be sent to his/her registered/correspondence address last maintained with Bursa Depository.
- (vi) An applicant's remittances having been presented for payment shall not signify that his/her application has been accepted.
 - IGB and the Manager's acceptance of the application to subscribe for the ROFS Units and its corresponding DIS Units shall be constituted by the issue of notices of allotment for the ROFS Units and the corresponding DIS Units to the applicant.
- (vii) Submission of an applicant's CDS Account number in his/her application includes his/her authority/consent in accordance with Malaysian laws of Bursa Depository to disclose information pertaining to his/her CDS Account and other relevant information to the IGB, the Manager or the Issuing House and any relevant regulatory bodies (as the case may be).

5. ENQUIRIES

An applicant may contact the Unit Registrar if he/she has any queries on the Offer Acceptance Form and alternative procedure for application and acceptance at telephone no. +603 7890 4700.