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Sunlight Real Estate Investment Trust

(a Hong Kong collective investment scheme authorised under section 104 of the Securities and Futures Ordinance
(Chapter 571 of the Laws of Hong Kong))

(Stock Code : 435)

Managed by Henderson Sunlight Asset Management Limited

恒基陽光資產管理有限公司

IMPLICATIONS OF THE US FOREIGN ACCOUNT TAX COMPLIANCE ACT (“FATCA”) ON SUNLIGHT REAL ESTATE INVESTMENT TRUST (“Sunlight REIT”)

The purpose of this announcement is to inform the unitholders of Sunlight REIT of the implications under the inter-governmental agreement signed between the Hong Kong Special Administrative Region and the United States of America (“U.S.”) for the implementation of FATCA on 13 November 2014 (“IGA”) on Sunlight REIT.

Henderson Sunlight Asset Management Limited, as manager of Sunlight REIT (the “**Manager**”), has closely monitored the developments regarding the implementation of FATCA since the announcement made on 30 June 2014 (“**June 2014 Announcement**”).

Subsequent to the signing of the IGA, the Manager obtained professional tax opinion and advice from its legal advisor as to the status and obligations of Sunlight REIT under the IGA, and has determined that whilst Sunlight REIT remains unlikely to be subject to FATCA withholding tax (as described in the June 2014 Announcement), it is nonetheless required to (1) register itself as a foreign financial institution with the U.S. Internal Revenue Service (“**IRS**”) and (2) enter into an agreement with the IRS (“**FFI Agreement**”) to identify and disclose details regarding Sunlight REIT’s account holders who are U.S. Persons (as defined in the IGA).

The Manager will therefore proceed to register Sunlight REIT and enter into an FFI Agreement with the IRS accordingly. Further announcement(s) in relation to the IRS registration and FFI Agreement will be made as and when necessary.

This announcement is made by the Manager on a voluntary basis.

By order of the Board
HENDERSON SUNLIGHT ASSET MANAGEMENT LIMITED
恒基陽光資產管理有限公司
(as manager of Sunlight Real Estate Investment Trust)
CHUNG Siu Wah
Company Secretary

Hong Kong, 5 December 2014

As at the date of this announcement, the Board of Directors of the Manager comprises : (1) Chairman and Non-executive Director : Mr. AU Siu Kee, Alexander; (2) Chief Executive Officer and Executive Director : Mr. WU Shiu Kee, Keith; (3) Non-executive Director : Mr. KWOK Ping Ho; and (4) Independent Non-executive Directors : Mr. KWAN Kai Cheong, Mr. MA Kwong Wing and Dr. TSE Kwok Sang.