

NEPI Rockcastle plc

Incorporated and registered in the Isle of Man

Registered number 014178V

Share code: NRP

ISIN: IM00BDD7WV31

("NEPI Rockcastle" or "the Company")



DIVIDEND PAYMENT TIMETABLE

Shareholders are referred to NEPI Rockcastle's interim condensed consolidated financial results for the six months ended 30 June 2021, published on Thursday, 19 August 2021, wherein shareholders were advised that the board of directors had declared a distribution of 17.64 euro cents per share for the six months ended 30 June 2021 ("the dividend"). The dividend will be payable to shareholders out of the Company's distributable profits.

The dividend is payable to NEPI Rockcastle shareholders holding shares traded on the JSE, A2X and on Euronext Amsterdam in accordance with the timetable set out below:

Announcement of foreign exchange conversion rate on SENS and ANS and company website for Euronext Amsterdam by 11:00 (South African time)	Tuesday, 31 August 2021
Last day to trade on the JSE and A2X in order to be eligible for the dividend	Tuesday, 7 September 2021
Last day to trade on Euronext Amsterdam in order to be eligible for the dividend	Wednesday, 8 September 2021
Shares commence trading on the JSE and A2X <i>ex</i> dividend	Wednesday, 8 September 2021
Shares commence trading on Euronext Amsterdam <i>ex</i> dividend	Thursday, 9 September 2021
Record date for JSE, A2X and Euronext Amsterdam shareholders	Friday, 10 September 2021
Payment date for the dividend	Thursday, 16 September 2021

No transfers of shares between sub-registers may take place between Tuesday, 7 September 2021 and Friday, 10 September 2021, both days inclusive. Share certificates may not be dematerialised or rematerialized between Wednesday, 8 September 2021 and Friday, 10 September 2021, both days inclusive. The dividend will be transferred to dematerialised shareholders' CSDP/broker accounts on Thursday, 16 September 2021. Certificated shareholders' dividend payments will be deposited on or about Thursday, 16 September 2021.

TAX IMPLICATIONS

South African resident shareholders

The receipt of the cash distribution may have tax implications for shareholders. For those South African resident shareholders receiving the cash dividend, such amount will be regarded as a foreign dividend and may be subject to South African dividends withholding tax at a rate of 20%, unless an exemption as set out in the South African tax legislation applies.

The gross local dividend amount for shareholders exempt from paying South African dividends tax, as well as the net local dividend amount for shareholders liable to pay South African dividends tax, will be announced on Tuesday, 31 August 2021.

NEPI Rockcastle shareholders are advised to consult their professional advisors regarding the tax consequences of the cash dividend should they be in any doubt as to the appropriate action to take.

There is no withholding tax payable in the Isle of Man.

Shareholders residing outside South Africa

The receipt of the cash dividend may have tax implications for shareholders who are resident outside South Africa and such shareholders are advised to obtain appropriate advice from their professional advisors in this regard.

As at the date of this announcement, the Company has 608 994 907 ordinary shares with a par value of €0.01 each in issue.

For further information please contact:

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