



A U.S. hospitality specialist
with an invested sponsor and a
portfolio of full service hotels
in the top U.S. markets



The Westin Sacramento

INVESTOR PACK

Important Notice:

Please read and respond to ensure you receive your full distributions.
All Stapled Securityholders must submit a valid U.S. tax form and
tax compliance certificate to avoid U.S. withholding tax.

DBS Bank Ltd. was the Sole Financial Adviser and Issue Manager for the initial public offering of Eagle Hospitality Trust.

ABOUT EAGLE HOSPITALITY TRUST



Eagle Hospitality Trust ("Eagle HT") comprises Eagle Hospitality Real Estate Investment Trust ("Eagle H-REIT") and Eagle Hospitality Business Trust ("Eagle H-BT"). Eagle H-REIT is established with the principal investment strategy of investing on a long-term basis, in a diversified portfolio of income-producing real estate which is used primarily for hospitality and/or hospitality related purposes, as well as other related real estate assets, with an initial focus on the U.S..

Eagle HT was listed on the Mainboard of the Singapore Exchange on 24 May 2019 with an initial portfolio of 18 full service hotel properties located in the U.S., with a total of 5,420 rooms and an aggregate valuation of approximately US\$1.27 billion¹. 94.7% of the Initial Portfolio (by number of rooms) are located in the top 30 largest metropolitan statistical areas² ("MSAs") in the U.S. (out of 383 MSAs in total).

Eagle H-BT is dormant.

Eagle H-REIT is managed by Eagle Hospitality REIT Management Pte. Ltd.. Eagle H-BT is managed by Eagle Hospitality Business Trust Management Pte. Ltd..

For more information, please visit <https://www.eagleht.com>.



PORTFOLIO FOCUSED IN LARGE METROPOLITAN AREAS AND LOCATED NEAR PROVEN DEMAND GENERATORS³

CORPORATE



Crowne Plaza Dallas
Near Galleria-Addison



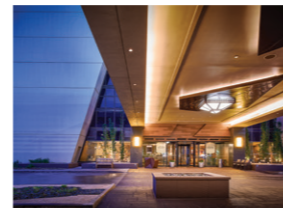
Hilton Atlanta
Northeast



Hilton Houston
Galleria Area



Holiday Inn
Denver East - Stapleton



Renaissance
Denver Stapleton



Renaissance
Woodbridge



Sheraton Denver
Tech Center



Sheraton
Pasadena

LEISURE



Crowne Plaza Danbury



Embassy Suites by Hilton
Anaheim North



Embassy Suites by Hilton
Palm Desert



Holiday Inn Hotel & Suites
Anaheim



Holiday Inn Resort
Orlando Suites - Waterpark



The Queen Mary
Long Beach



The Westin Sacramento

AIRPORTS



Doubletree by Hilton
Salt Lake City Airport



Four Points by Sheraton
San Jose Airport



Holiday Inn Hotel & Suites
San Mateo

WHAT YOU NEED TO KNOW AS A STAPLED SECURITYHOLDER

YOUR TAX OBLIGATIONS

Stapled Securityholders are subject to a maximum of 30% withholding tax on income derived from U.S. investments. However, Stapled Securityholders may be exempt from such withholding if certain requirements are satisfied. Other than the Portfolio Interest Exemption Limit, Stapled Securityholders must comply with certain documentation requirements in order to be exempted from withholding tax under the United States Internal Revenue Code of 1986, as amended (the "IRC"), including under the United States Foreign Account Tax Compliance Act ("FATCA").

Specifically, Stapled Securityholders must establish their status for FATCA purposes and their eligibility for the Portfolio Interest Exemption by providing an applicable IRS Form W-8 or such other certification or other information related to FATCA that is requested from time to time.

The U.S. Tax Compliance Certificate is one of the certifications which must be submitted along with the applicable IRS Form in order for Stapled Securityholders to declare their eligibility status to qualify for the portfolio interest exemption.

Stapled Securityholders must also provide updates of any changes to their status for FATCA purposes including information relating to their name, address, citizenship, personal identification number or tax identification number, tax residencies, and tax status. Such information may be disclosed or reported to the IRS, the Inland Revenue Authority of Singapore or other applicable tax or regulatory authorities for the purpose of compliance with FATCA. If Stapled Securityholders fail to provide or to update relevant information necessary for compliance with U.S. tax withholding requirements, including FATCA, or provide inaccurate, incomplete or false information, amounts payable by Eagle HT to Stapled Securityholders may be subject to deduction or withholding in accordance with U.S. tax law and any intergovernmental agreements.

RESTRICTION ON OWNERSHIP OF STAPLED SECURITIES

Stapled Securityholders of Eagle HT who are non-U.S. persons are not entitled to claim the Portfolio Interest Exemption, which is an exemption from 30% U.S. withholding tax attributable to such Stapled Securityholder's distributive share of U.S.-sourced interest payments, if (i) such Stapled Securityholder directly or indirectly owns (including constructive ownership) 10% or more of the outstanding Stapled Securities and/or (ii) such Stapled Securityholder does not meet certain documentation requirements.

Any non-U.S. person who wishes to hold an interest in Eagle HT greater than the Portfolio Interest Exemption Limit may do so but will be subject to 30% U.S. withholding tax on their distributive share of U.S.-sourced interest payments. This tax will be remitted by U.S. Corp on their behalf and will accordingly reduce the distributions from the REIT to which such persons would otherwise be entitled.

DISTRIBUTION CURRENCY ELECTION

Distributions will be declared in U.S. dollars. Each Stapled Securityholder will receive his distribution in Singapore dollars equivalent of the U.S. dollar distribution declared, unless he elects to receive the relevant distribution in U.S. dollars by submitting a "Distribution Election Notice" by the relevant cut-off date.

Save for approved depository agents (acting as nominees of their customers), each Stapled Securityholder **may elect to receive his entire distribution in Singapore dollars or U.S. dollars** and shall not be able to elect to receive distributions in a combination of Singapore dollars and U.S. dollars.

¹ Based on the adopted value of the Properties, which is the independent valuation by HVS (as at 31 December 2018)

² Ranking based on 2017 GDP

³ Refers to Eagle HT's initial portfolio at IPO

INSTRUCTIONS FOR FORM W-8BEN COMPLETION

For your easy reference, we have attached the forms that you need to complete. Please submit the **duly completed** and **signed** forms to the Stapled Security Registrar using the enclosed local postage-paid envelope.

The sample information provided in this Investor Pack is to assist you in completing the forms and does not constitute legal, financial or tax advice. Stapled Securityholders should seek independent professional advice in respect of your specific circumstances.

For more information, please refer to the Taxation Information section on our website <https://www.eagleht.com>.

SAMPLE OF COMPLETED FORMS REQUIRED FOR SUBMISSION

SAMPLE OF A COMPLETED W-8BEN FORM

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
 (Rev. February 2014) OMB No. 1545-1621
 Department of the Treasury Internal Revenue Service
 ▶ For use by individuals. Entities must use Form W-8BEN-E.
 ▶ Information about Form W-8BEN and its separate instructions is at www.irs.gov/FormW8BEN.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:
 • You are NOT an individual
 • You are a U.S. citizen or other U.S. person, including a resident alien individual
 • You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States
 • A person acting as an intermediary

Instead, use Form:
 • W-8BEN-E
 • W-9
 • W-8ECI
 • 8233 or W-4
 • W-8IMY

Part I Identification of Beneficial Owner (see instructions)
 1 Name of individual who is the beneficial owner: JOHN TAI WEI SHENG
 2 Country of citizenship: SINGAPORE
 3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
 4 Mailing address (if different from above)
 5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)
 6 Foreign tax identifying number (see instructions)
 7 Reference number(s) (see instructions)
 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)
 9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
 10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
 Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Certification
 Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
 • I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution.
 • The person named on line 1 of this form is not a U.S. person.
 • The income to which this form relates is:
 (a) not effectively connected with the conduct of a trade or business in the United States,
 (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 (c) the partner's share of a partnership's effectively connected income.
 • The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
 • For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
 Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here
 Signature of beneficial owner (or individual authorized to sign for beneficial owner): *John Tai Wei Sheng*
 Date (MM-DD-YYYY): 01-22-2019
 Print name of signer: JOHN TAI WEI SHENG
 Capacity in which acting (if form is not signed by beneficial owner): _____

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 2-2014)

SAMPLE OF A COMPLETED U.S. TAX COMPLIANCE CERTIFICATE

FORM B **EAGLE HOSPITALITY TRUST** Stapled Securityholders who hold Stapled Securities directly with The Central Depository

U.S. TAX COMPLIANCE CERTIFICATE

This Tax Compliance Certificate will generally remain valid from the date signed until there is any change in circumstance that renders the declaration under this Tax Compliance Certificate inaccurate, upon which this Tax Compliance Certificate shall cease to be valid. A Stapled Securityholder must submit a new properly completed and duly executed Tax Compliance Certificate if its previously submitted Tax Compliance Certificate becomes invalid or if the Manager or the Stapled Security Registrar otherwise requests within the time stipulated by Manager or the Stapled Security Registrar.

In connection with the acquisition of Stapled Securities of **Eagle Hospitality Trust**, the undersigned hereby certifies that (Please see Explanatory Note):
 (i) it is the sole record and beneficial owner of the Stapled Securities in respect of which it is providing this certificate;
 (ii) it is not a bank within the meaning of Section 881(c)(3)(A) of the Code;
 (iii) it is not a controlled foreign corporation related to the Issuer as described in Section 881(c)(3)(C) of the Code; and
 (iv) it is not a ten percent shareholder of Issuer within the meaning of Section 871(b)(3)(B) of the Code.

The undersigned has furnished **Eagle Hospitality Trust** with a certificate of its non-U.S. Person status on an applicable U.S. Internal Revenue Service Form W-8.

Signature: *John Tai Wei Sheng* Date: 01-22-2019
 Name of Signer: JOHN TAI WEI SHENG
 CDP Account Number: 0123-4567-8901

Note: If this U.S. Tax Compliance Certificate relates to a joint account held directly with CDP, please provide the account name below
 Account Name in CDP: JOHN TAI WEI SHENG

This U.S. Tax Compliance Certificate must be submitted along with the applicable IRS Form in order for Eagle Hospitality Trust Stapled Securityholders to declare their eligibility status to qualify for portfolio interest exemption.

EXPLANATORY NOTE:
 For this purpose, the constructive ownership rules generally attribute ownership of stock:
 (a) to individuals from spouses, children, grandchildren and parents ("family attribution");
 (b) to beneficial owners of entities from such entities ("upward attribution");
 (c) to entities from their beneficial owners ("downward attribution"); and
 (d) to option holders from options to acquire such stock ("option attribution").
 In the case of (i) upward attribution and (ii) downward attribution from a shareholder that owns less than 50 percent of the value of a corporation, the stock attributed is proportional to (i) the beneficial owner's ownership of the entity and (ii) the shareholder's ownership interest in the corporation measured by value, respectively. In all other cases of downward attribution, all of the stock owned is attributed down.
 All of the attribution rules generally apply simultaneously, except:
 (a) stock constructively owned by an individual through family attribution cannot be subsequently treated as constructively owned by another individual through family attribution;
 (b) stock constructively owned through downward attribution cannot be subsequently treated as constructively owned through upward attribution;
 (c) stock constructively owned through option attribution cannot be subsequently treated as constructively owned through family, upward or downward attribution; and
 (d) if option attribution and family attribution apply to the same stock, the stock is treated as constructively owned through option attribution.

THE CONDITIONS LISTED ABOVE ARE FOR THE PURPOSES OF GENERAL INFORMATION ONLY AND DO NOT CONSTITUTE FORMAL TAXATION ADVICE IN RESPECT OF DECLARING ELIGIBILITY STATUS. STAPLED SECURITYHOLDERS ARE URGED TO CONSULT WITH THEIR OWN TAX ADVISORS BEFORE MAKING SUCH A DECLARATION.

- FILL IN ONLY THE SECTIONS HIGHLIGHTED BELOW AND LEAVE OTHER FIELDS BLANK.
- SUBMIT THE ORIGINAL SIGNED DOCUMENT.
- PHOTOCOPIES ARE NOT PERMISSIBLE.
- NO ALTERATION OR CORRECTION FLUID IS ACCEPTED. ANY AMENDMENTS WILL LEAD TO THE REJECTION OF THE FORM.

Point 1
Spell full name as per CDP¹ records.

Point 2
Name of country (eg. Singapore).

Country
Name of country (eg. Singapore).

Point 3
Address as per CDP¹ records.

Point 4
Leave blank unless mailing address is different.

Point 6
Enter Singapore NRIC² number as per CDP¹ records.

Date
Write the date that you signed this form in MM-DD-YYYY format. For example, if you are signing the form on November 15, 2017, please enter 11-15-2017.

Capacity in which acting...
Leave blank unless form is completed by someone else on behalf of beneficial owner (eg. Power of Attorney).

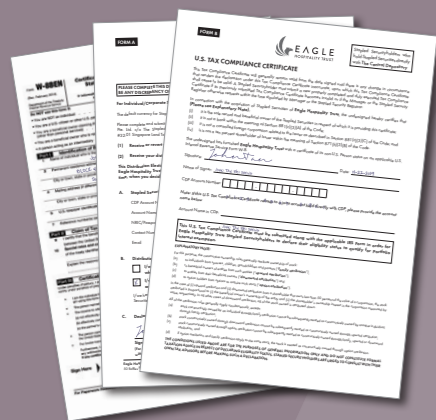
Sign Here
Sign clearly above the line.

Print name of signer
Spell in full and in capital letters. Name must match Point 1.

Notes:
¹ CDP refers to The Central Depository (Pte) Limited
² NRIC refers to National Registration Identity Card

IMPORTANT CHECKLIST FOR STAPLED SECURITYHOLDERS

1 FILL OUT FORMS



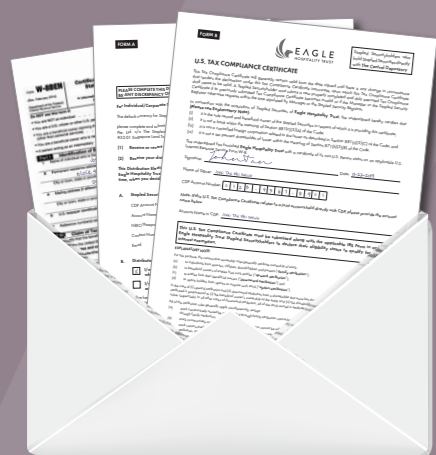
FOR NON-U.S. PERSON:

1. Form W-8BEN
2. Distribution Election Notice (Form A)
3. U.S. Tax Compliance Certificate (Form B)

FOR U.S.-PERSON:

1. Form W-9
– Form W-9 may be downloaded from: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
2. Distribution Election Notice (Form A)

2 RETURN FORMS



Mail back **duly completed** and **signed** forms to the Stapled Security Registrar using the enclosed local postage-paid envelope provided before the stipulated date on the cover letter

FOR NON-U.S. PERSON:

1. Form W-8BEN
2. Distribution Election Notice (Form A)
3. U.S. Tax Compliance Certificate (Form B)

FOR U.S.-PERSON:

1. Form W-9
2. Distribution Election Notice (Form A)

FOR ASSISTANCE, YOU MAY:

1. Refer to the "Instructions for Form W-8BEN Completion" in this Investor Pack
2. Email enquiry@eagleht.com
3. Refer to "Taxation Information" at <https://www.eagleht.com>

OVERVIEW OF FORM W-8BEN AND FORM W-9

FORM W-8BEN

- Certifies that the individual is the beneficial owner of the account
- This would include the majority of individual Stapled Securityholders in Singapore, who are not conducting any trade or business in the U.S., and classified as non-U.S. persons
- Remains in effect for a period starting on the date the Form W-8BEN is signed and ending on the last day of the third succeeding calendar year. For example, a Form W-8BEN signed on 31 March 2019 remains valid through 31 December 2022
- Stapled Securityholders must provide updates of any change to their status for FATCA purposes including information relating to their name, address, citizenship, personal identification number or tax identification number, tax residences, and tax status

FORM W-9

- Filed by U.S. persons
- U.S. persons to provide Social Security Number ("SNN") or Individual Taxpayer Identification Number ("ITIN") for reporting purposes
- Does not expire unless individual has a change in circumstances
- Stapled Securityholders that are U.S. persons or that are entities disregarded as separate from a U.S. person for U.S. federal income tax purposes must provide a Form W-9
- Further details on how to complete a Form W-9 are available on the U.S. Internal Revenue Service website at <http://www.irs.gov>

For more information, please refer to the section "Important Notice Regarding The Ownership of Stapled Securities" and Appendix I in the prospectus of Eagle Hospitality Trust, dated 16 May 2019 and registered by the Monetary Authority of Singapore on 16 May 2019, and our website at <https://www.eagleht.com>.

REMEMBER TO SUBMIT

FOR NON-U.S. PERSON:

1. Form W-8BEN
2. Distribution Election Notice (Form A)
3. U.S. Tax Compliance Certificate (Form B)

FOR U.S.-PERSON:

1. Form W-9
2. Distribution Election Notice (Form A)

PERSONAL DATA PROTECTION ACT

For the purposes of the Personal Data Protection Act 2012 of Singapore ("PDPA"), you consent and acknowledge that all Personal Data (as defined in the PDPA) provided by you to Eagle HT, Eagle H-REIT, Eagle H-BT, the Managers, the REIT Trustee or any of their respective agents, may be collected, stored, maintained, used, disclosed or otherwise processed in order for Eagle HT, Eagle H-REIT, Eagle H-BT, the Managers, the REIT Trustee or any of their respective agents, to carry out their respective duties and obligations in relation to any investment by you into Eagle HT, for each of the purposes as set out in this section or as may be permitted under the PDPA.



EMAIL: ENQUIRY@EAGLEHT.COM
WEBSITE: WWW.EAGLEHT.COM