

Information Memorandum on the Additional Investment Assets

CPTREIT shall procure funding from borrowings, and/or rental and service deposits of CPTREIT's assets and/or the Additional Investment Assets, and/or CPTREIT's cash, for the purpose of investing in the Additional Investment Assets to be acquired from CPL, with an aggregate investment value for all Additional Investment Assets across all projects of not exceeding Baht 900,000,000 (inclusive of value added tax on tools, equipment, and other related assets necessary for the utilization of the buildings and the rights to use the service mark, but exclusive of taxes, registration fees, and costs incurred in connection with the investment in the Additional Investment Assets). The Additional Investment Assets comprise leasehold rights in land, shophouse buildings consisting of 26 units, office buildings comprising 5 buildings, necessary building systems for the utilization of such buildings, fixtures and component parts of the land and buildings, ownership in tools, equipment, in-building systems, and other related assets necessary for the utilization of the buildings, as well as rights to use the service mark "CP TOWER" for the purpose of generating benefits from the aforementioned buildings¹. The total leasable area of the buildings is approximately 36,836.62 square meters, situated on land with a total area of approximately 13 rai 2 ngan 47.5 square wah, with details as set out below.

The Additional Investment Assets

1. **Shophouse Building Project at C.P. City Center Khon Kaen Project ("KK Shophouse Project")**
 - (1) Leasehold rights in the assets, comprising one land title deed (Title Deed No. 20907, Mueang Kao Sub-district, Mueang Khon Kaen District, Khon Kaen Province) with an approximate area of 2 rai 2 ngan 55.6 square wah, together with 26 units of three-and-a-half-storey shophouse buildings, including necessary building systems for the utilization of such buildings, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets; and
 - (2) Ownership in tools, equipment, and other related assets necessary for the utilization of the aforementioned buildings.

Remark(s):

- (a) In connection with this investment, CPL has stipulated a condition requiring CPTREIT to allow the use of certain portions of the land that CPTREIT will invest in the KK Shophouse Project as an entrance-exit for CPL's adjacent land, free of

¹ Exclusive of building in KK Shophouse Project

charge. In this regard, the conditions shall be in accordance with the agreements to be entered into between CPTREIT and CPL.

2. C.P. Tower Khon Kaen 1 Building Project (the “CPT KK1 Project”)

- (1) Leasehold rights in the assets, comprising one land title deed (Title Deed No. 8904, Mueang Kao Sub-district, Mueang Khon Kaen District, Khon Kaen Province) with an approximate area of 2 rai 0 ngan 66.5 square wah, together with one 10-storey office building, including necessary building systems for the utilization of such building, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets;
- (2) Ownership in tools, equipment, and other related assets necessary for the utilization of the aforementioned building; and
- (3) Rights to use the service mark “CP TOWER” for the purpose of generating benefits from the aforementioned building.

Remark(s):

- (a) In connection with this investment, CPL has stipulated a condition requiring CPTREIT to allow the use of certain portions of the land that CPTREIT will invest in the CPT KK1 Project as an entrance-exit for CPL’s adjacent land, free of charge. In this regard, such condition shall be in accordance with the agreements to be entered into between CPTREIT and CPL.
- (b) Subsequent to CPTREIT’s investment in the Additional Investment Assets, CPTREIT may purchase electricity generated from CPL’s solar power generation system installed on adjacent land that does not form part of the Additional Investment Assets, for use in the CPT KK1 Project. The electricity tariff per unit (exclusive of value added tax) shall be equal to the electricity tariff per unit charged by the Provincial Electricity Authority to the same building at such time, less a discount of 25 percent of the electricity tariff charged by the Provincial Electricity Authority (whereby such tariff has already been reflected in the appraisal of the Additional Investment Assets).

In this regard, the supply of electricity from such solar power generation system is an additional option solely for the purpose of enhancing energy cost efficiency of the Project. The purchase and sale of such electricity shall be subject to the availability of the solar power generation system at each relevant time, and CPTREIT

shall continue to be able to use electricity from the Provincial Electricity Authority in the ordinary course.

3. C.P. Tower Khon Kaen 2 Building Project (the “CPT KK2 Project”)

- (1) Leasehold rights in the assets, comprising one land title deed (Title Deed No. 14641, Nai Mueang Sub-district, Mueang Khon Kaen District, Khon Kaen Province) with an approximate area of 3 rai 0 ngan 98.3 square wah, together with one 6-storey office building, including necessary building systems for the utilization of such building, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets;
- (2) Ownership in tools, equipment, and other related assets necessary for the utilization of the aforementioned building; and
- (3) Rights to use the service mark “CP TOWER” for the purpose of generating benefits from the aforementioned building.

Remark(s):

- (a) The CPT KK2 Project is located on the same land title deed as the C.P. Tower Khon Kaen 3 Building Project.

4. C.P. Tower Khon Kaen 3 Building Project (the “CPT KK3 Project”)

- (1) Leasehold rights in the assets, comprising one land title deed (Title Deed No. 14641, Nai Mueang Sub-district, Mueang Khon Kaen District, Khon Kaen Province) with an approximate area of 3 rai 0 ngan 98.3 square wah, together with one 6-storey office building with basement, including necessary building systems for the utilization of such building, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets;
- (2) Ownership in tools, equipment, and other related assets necessary for the utilization of the aforementioned building; and
- (3) Rights to use the service mark “CP TOWER” for the purpose of generating benefits from the aforementioned building.

Remark(s):

- (a) The CPT KK3 Project is located on the same land title deed as the CPT KK2 Project.

5. **C.P. Tower Phitsanulok Building Project (the “CPT PLK Project”)**

- (1) Leasehold rights in the assets, comprising one land title deed (Title Deed No. 185907, Nai Mueang Sub- district, Mueang Phitsanulok District, Phitsanulok Province) with an approximate area of 2 rai 1 ngan 29.6 square wah, together with one 6-storey office building, including necessary building systems for the utilization of such building, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets;
- (2) Ownership in tools, equipment, and other related assets necessary for the utilization of the aforementioned building; and
- (3) Rights to use the service mark “CP TOWER” for the purpose of generating benefits from the aforementioned building.

Remark(s):

- (a) At present, CPL has entered into a land lease agreement with a third party as additional car parking facilities for tenants of the CPT PLK Project, on land located in the vicinity of the CPT PLK Project which is not part of the assets invested in by CPTREIT. In this regard, CPTREIT shall require CPL to continue to provide such additional car parking facilities for the benefit of the tenants of the CPT PLK Project throughout the remaining lease term under the aforementioned land lease agreement with the third party. Accordingly, CPTREIT has agreed to pay a monthly fee to CPL, in an aggregate amount not exceeding Baht 468,000 (whereby such fee has already been reflected in the appraisal of the Additional Investment Assets).

6. **C.P. Tower Hat Yai Building Project (the “CPT HDY Project”)**

- (1) Leasehold rights and partial leasehold rights in the assets, comprising 2 land title deeds (Title Deed No. 283978 and part of Title Deed No. 29236, Khuan Lang Sub-district, Hat Yai District, Songkhla Province) with an aggregate approximate area of 3 rai 0 ngan 97.5 square wah, together with one 6-storey office building, including necessary building systems for the utilization of such building, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets;
- (2) Ownership in tools, equipment, and other related assets necessary for the utilization of the aforementioned building; and

- (3) Rights to use the service mark “CP TOWER” for the purpose of generating benefits from the aforementioned building.

Remark(s):

- (a) In connection with this investment, CPL has stipulated a condition requiring CPTREIT to allow the use of certain portions of the land that CPTREIT will invest in the CPT HDY Project as an entrance-exit for CPL’s adjacent land, free of charge. In this regard, such condition shall be in accordance with the agreements to be entered into between CPTREIT and CPL.
- (b) Subsequent to CPTREIT’s investment in the Additional Investment Assets, CPTREIT may purchase electricity generated from CPL’s solar power generation system installed on adjacent land that does not form part of the Additional Investment Assets, for use in the CPT HDY Project. The electricity tariff per unit (exclusive of value added tax) shall be equal to the electricity tariff per unit charged by the Provincial Electricity Authority to the same building at such time, less a discount of 25 percent of the electricity tariff charged by the Provincial Electricity Authority (whereby such tariff has already been reflected in the appraisal of the Additional Investment Assets).

In this regard, the supply of electricity from such solar power generation system is an additional option solely for the purpose of enhancing energy cost efficiency of the Project. The purchase and sale of such electricity shall be subject to the availability of the solar power generation system at each relevant time, and CPTREIT shall continue to be able to use electricity from the Provincial Electricity Authority in the ordinary course.

Summary of the Additional Investment Assets

No.	Project	Location	Title Deed No.	Approximate Land Area (rai-ngan-sq.wah)	Description of Assets	Approximate Leasable Area (sq.m.)
1.	KK Shophouse	Mueang Kao Sub-district, Mueang Khon Kaen District, Khon Kaen Province	20907 ^{1/}	2 - 2 - 55.6	(a) Leasehold rights in one land title deed with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (b) Leasehold rights in shophouse buildings, being three-and-a-half-storey, comprising 26 units, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (c) Leasehold rights in necessary building systems for the utilization of such buildings, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (d) Ownership in tools, equipment, and other related assets necessary for the utilization of the buildings.	5,200.00
2.	CPT KK1		8904 ^{1/}	2 - 0 - 66.5	(a) Leasehold rights in one land title deed with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (b) Leasehold rights in one 10-storey office building, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (c) Leasehold rights in necessary building systems for the utilization of such buildings, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (d) Ownership in tools, equipment, and other related assets necessary for the utilization of the buildings (e) Rights to use the service mark "CP TOWER" for the purpose of generating benefits from the building.	5,210.72

No.	Project	Location	Title Deed No.	Approximate Land Area (rai-ngan-sq.wah)	Description of Assets	Approximate Leasable Area (sq.m.)
3.	CPT KK2	Nai Mueang Sub-district, Mueang Khon Kaen District, Khon Kaen Province	14641 ^{2/}	3 - 0 - 98.3	(a) Leasehold rights in one land title deed with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets.	11,603.74
4.	CPT KK3				(b) Leasehold rights in one 6-storey office building, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (c) Leasehold rights in necessary building systems for the utilization of such buildings, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (d) Ownership in tools, equipment, and other related assets necessary for the utilization of the buildings (e) Rights to use the service mark "CP TOWER" for the purpose of generating benefits from the building.	
5.	CPT PLK	Nai Mueang Sub-district,	185907	2 - 1 - 29.6	(a) Leasehold rights in one land title deed with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets.	7,199.66

No.	Project	Location	Title Deed No.	Approximate Land Area (rai-ngan-sq.wah)	Description of Assets	Approximate Leasable Area (sq.m.)
		Mueang Phitsanulok District, Phitsanulok Province			(b) Leasehold rights in one 6-storey office building, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (c) Leasehold rights in necessary building systems for the utilization of such buildings, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (d) Ownership in tools, equipment, and other related assets necessary for the utilization of the buildings (e) Rights to use the service mark "CP TOWER" for the purpose of generating benefits from the building.	
6.	CPT HDY	Khuan Lang Sub-district, Hat Yai District, Songkhla Province	283978 ^{1/} and 29236 ^{1/} (Partly)	3 - 0 – 97.5	(a) Leasehold rights and partial leasehold rights in 2 land title deeds with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (b) Leasehold rights in one 6-storey office building, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (c) Leasehold rights in necessary building systems for the utilization of such buildings, fixtures, and component parts of the land and buildings, with a lease term of 30 years commencing from the date on which CPTREIT invests in the Additional Investment Assets. (d) Ownership in tools, equipment, and other related assets necessary for the utilization of the buildings (e) Rights to use the service mark "CP TOWER" for the purpose of generating benefits from the building.	7,622.50

Remark(s):

1/ In connection with this investment, CPL has stipulated a condition requiring CPTREIT to allow the use of certain portions of the land that CPTREIT will invest in the KK Shophouse Project, CPT KK1 Project, and CPT HDY Project as an entrance-exit for CPL's adjacent land located in the same area, free of charge. Such condition shall be in accordance with the agreements to be entered into between CPTREIT and CPL.

2/ The CPT KK2 Project and the CPT KK3 Project are located on the same land title deed.

Details of the Additional Investment Assets

1. CPT KK1 Project and KK Shophouse Project

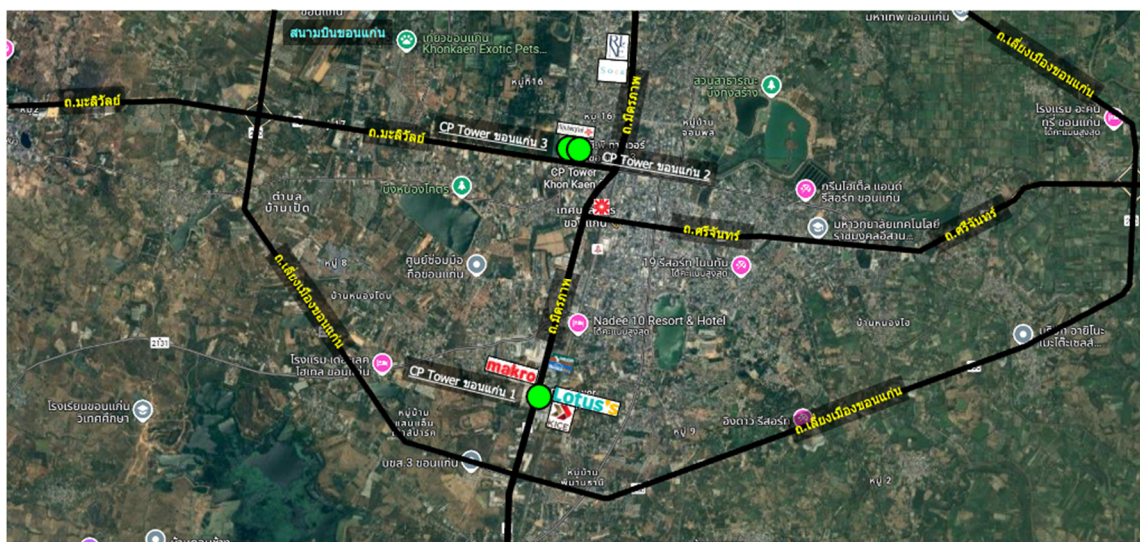
1.1. General Information

C.P. Tower Khon Kaen 1 is a leasable office building, located on Mittraphap Road, Mueang Kao Sub-district, Mueang Khon Kaen District, Khon Kaen Province, in close vicinity to the Khon Kaen International Convention and Exhibition Center (KICE), which serves as a regional hub for major events and exhibitions. In addition, the project comprises leasable shophouse buildings, which help complement and enhance the local business ecosystem in the surrounding area. In this regard, Khon Kaen Province is one of the key cities serving as an economic center of the Northeastern region of Thailand, with continuous economic growth.

Project Image



Location Map



In addition, the location of C.P. Tower Khon Kaen 1 and the shophouse buildings are surrounded by key facilities and amenities, including government offices, state enterprises, shopping centres, and residential developments. The approximate distances to major nearby locations are as follows:

Location	Approximate Distance
Lotus's Khon Kaen Shopping Centre	0.25 kilometers
Khon Kaen International Convention and Exhibition Center (KICE)	0.30 kilometers
Central Khon Kaen Shopping Centre	4 kilometers
Khon Kaen University	10 kilometers

The main access road and the road located in front of the properties is Mittraphap Road, a major arterial public road with an asphalt surface, comprising six traffic lanes (two-way) and a right-of-way width of approximately 60.00 meters.

C.P. Tower Khon Kaen 1 is a reinforced concrete office building with a height of 10-storeys, approximately 21.00 x 31.50 meters and a total gross building area of approximately 6,430.25 square meters. The current age of the building is approximately 25 years. The shophouse buildings are reinforced concrete buildings with a height of three-and-a-half-storey, approximately 130 x 12 meters and a total gross building area of approximately 5,200 square meters. The current age of the buildings is approximately 26 years.

The utilities and infrastructure serving C.P. Tower Khon Kaen 1, the shophouse buildings, and the surrounding area comprise passenger lift systems, fire prevention systems, automatic fire alarm systems, firefighting systems, security systems, electrical systems, water supply systems, wastewater treatment systems, air-conditioning systems, ventilation systems, and telephone systems.

The properties are located at distances from key public infrastructure as follows:

Location	Approximate Distance
Khon Kaen International Airport	12 kilometers
Khon Kaen Railway Station	3.8 kilometers

1.2. Specific Information of C.P. Tower Khon Kaen 1 and the Shophouse Buildings

At present, C.P. Tower Khon Kaen 1 and the shophouse buildings are utilized as leasable office building and leasable shophouse buildings. The leasable areas are as follows:

Description of Leasable Area	Approximate Leasable Area (sq.m.)
Office building area	5,089.00
Shophouse building area	5,200.00
Other areas	121.72
Total leasable area	10,410.72

Remark(s): The details of leasable areas of the project exclude other minor leasable areas, such as event spaces, advertising signage installation areas, and other similar areas, with an approximate area of 121.72 square meters.

1.3. Historical Operating Performance

Operating Performance	2023	2024	2025	6-month period (January – June) 2026
Total revenue (Baht million)	34.0	32.0	30.4	15.5
Operating profit (Baht million)	19.3	22.5	21.3	11.5
Average occupancy rate (Percent)	79.0	74.3	71.4	74.2
Average rental and service rate (Baht/sq.m./month)	272.2	267.1	271.7	269.9

2. CPT KK2 Project and CPT KK3 Project

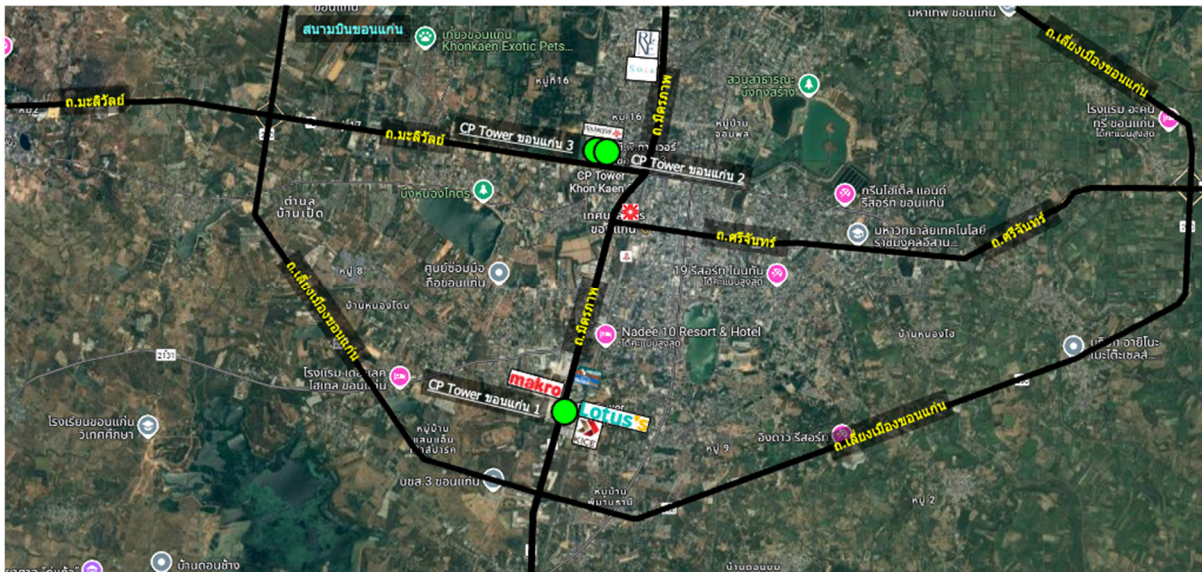
2.1. General Information

C.P. Tower Khon Kaen 2 and C.P. Tower Khon Kaen 3 are leasable office buildings, located on Maliwan Road, Nai Mueang Sub-district, Mueang Khon Kaen District, Khon Kaen Province. Maliwan Road is a key economic route along the East–West Economic Corridor, which enhances the attractiveness of the location for businesses seeking access to broader markets. The area offers convenient transportation connectivity, including accessibility to the transportation terminal and airport, making it a suitable location for businesses requiring frequent travel and communications. In addition, Khon Kaen Province is one of the key cities serving as an economic center of the Northeastern region of Thailand, with continuous economic growth.

Project Image



Location Map



In addition, the locations of C.P. Tower Khon Kaen 2 and C.P. Tower Khon Kaen 3 are surrounded by key facilities and amenities, including government offices, state enterprises, shopping centres, and residential developments. The approximate distances to major nearby locations are as follows:

Location	Approximate Distance
Bangkok Hospital Khon Kaen	0.8 kilometers
Central Khon Kaen Shopping Centre	2.8 kilometers
Fairy Plaza	3.4 kilometers
Khon Kaen University	5.0 kilometers

The main access road and the road located in front of the properties is Maliwan Road, a major arterial public road with an asphalt surface, comprising six traffic lanes (two-way) and a right-of-way width of approximately 60 metres, which is a public road.

C.P. Tower Khon Kaen 2 is a reinforced concrete office building comprising 6-storeys, approximately 25.50 x 48.00 meters and a total gross building area of approximately 8,931.40 square meters. The current age of the building is approximately 13 years. C.P. Tower Khon Kaen 3 is a reinforced concrete office building comprising 6-storeys with basement, approximately 15.50 x 48.00 meters and a total gross building area of approximately 6,675.56 square meters. The current age of the building is approximately 11 years.

The utilities and infrastructure serving C.P. Tower Khon Kaen 2, C.P. Tower Khon Kaen 3, and the surrounding area comprise passenger lift systems, fire prevention systems, automatic fire alarm systems, firefighting systems, security systems, electrical systems, water supply systems, wastewater treatment systems, air-conditioning systems, and ventilation systems.

The properties are located at distances from key public infrastructure as follows:

Location	Approximate Distance
Khon Kaen International Airport	6.1 kilometers
Khon Kaen Railway Station	2.8 kilometers

At present, C.P. Tower Khon Kaen 2 and C.P. Tower Khon Kaen 3 are utilized as leasable office buildings, with the approximate leasable areas as follows:

Description of Leasable Area	Approximate Leasable Area (sq.m.)
Office building area	11,360.97
Other areas	242.77
Total leasable area	11,603.74

Remark(s): The details of leasable areas of the projects exclude other minor leasable areas, such as event spaces, advertising signage installation areas, and other similar areas, with an approximate area of 242.77 square meters.

2.2. Historical Operating Performance

Operating Performance	2023	2024	2025	6-month period (January – June) 2026
Total revenue (Baht million)	68.1	48.2	55.2	27.1
Operating profit (Baht million)	42.4	32.1	38.4	19.2
Average occupancy rate (Percent)	78.1	60.6	71.7	70.3
Average rental and service rate (Baht/sq.m./month)	450.9	378.7	410.6	406.1

3. CPT PLK Project

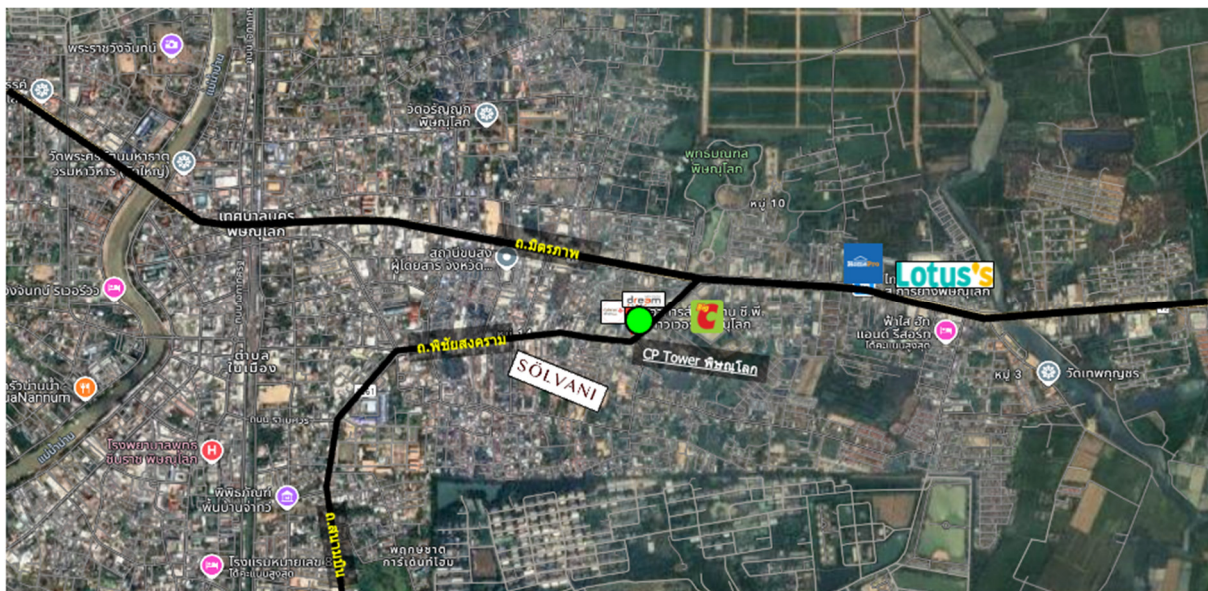
3.1. General Information

C.P. Tower Phitsanulok is a leasable office building, located on Pichaisongkram Road, Nai Mueang Sub-district, Mueang Phitsanulok District, Phitsanulok Province, which is a key business location in the central area of Phitsanulok Province. Being situated within an active economic area helps attract corporate tenants and leading business operators. Phitsanulok Province, as a regional hub of the lower Northern region of Thailand, has continuously growing economic potential and serves as an important transportation center.

Project Image



Location Map



In addition, the location of C.P. Tower Phitsanulok is surrounded by key facilities and amenities, including government offices, state enterprises, shopping centres, and residential developments. The approximate distances to major nearby locations are as follows:

Location	Approximate Distance
Buddhachinaraj Hospital	4 kilometers
Lotus's Phitsanulok 1 (Khok Chang) Shopping Centre	4 kilometers
Central Phitsanulok Shopping Centre	8.2 kilometers
Naresuan University	17.1 kilometers

The main access road and the road located in front of the property is Pichaisongkram Road, a major arterial public road with an asphalt surface, comprising six traffic lanes (two-way) and a right-of-way width of approximately 60 meters.

C.P. Tower Phitsanulok is a reinforced concrete office building comprising 6-storeys, approximately 44.30 x 40.00 meters and a total gross building area of approximately 9,906.00 square meters. The current age of the building is approximately 11 years.

The utilities and infrastructure serving C.P. Tower Phitsanulok and the surrounding area comprise passenger lift systems, fire prevention systems, automatic fire alarm systems, firefighting systems, security systems, electrical systems, water supply systems, wastewater treatment systems, air-conditioning systems, and telephone systems.

The properties are located at distances from key public infrastructure as follows:

Location	Approximate Distance
Phitsanulok Airport	8.9 kilometers
Phitsanulok Railway Station	3.2 kilometers

At present, C.P. Tower Phitsanulok is utilized as a leasable office building, with the approximate leasable areas as follows:

Description of Leasable Area	Approximate Leasable Area (sq.m.)
Office building area	7,148.00
Other areas	51.66
Total leasable area	7,199.66

Remark(s): The details of leasable areas of the project exclude other minor leasable areas, such as event spaces, advertising signage installation areas, and other similar areas, with an approximate area of 51.66 square meters.

3.2. Historical Operating Performance

Operating Performance	2023	2024	2025	6-month period (January – June) 2026
Total revenue (Baht million)	32.1	36.6	35.0	17.4
Operating profit (Baht million)	21.4	26.0	24.7	12.4
Average occupancy rate (Percent)	69.6	75.9	76.1	75.6
Average rental and service rate (Baht/sq.m./month)	379.9	339.2	362.1	364.3

4. CPT HDY Project

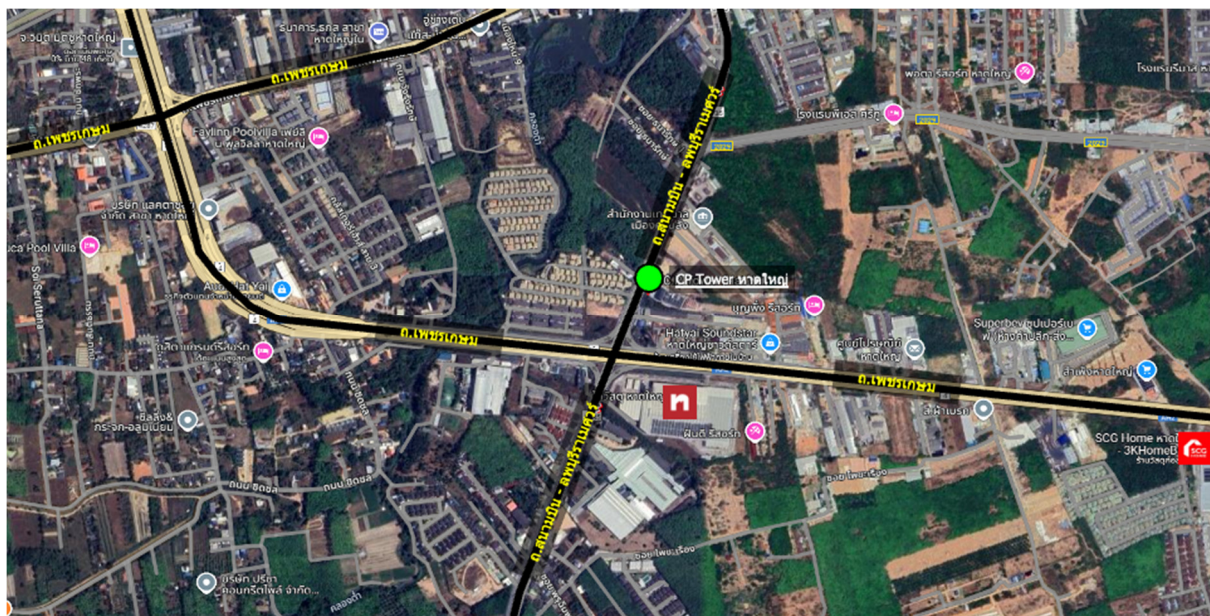
4.1. General Information

C.P. Tower Hat Yai is a leasable office building, located on Sanambin–Lopburi Ramath Road, Khuan Lang Sub-district, Hat Yai District, Songkhla Province, which is a major thoroughfare of Hat Yai District, providing convenient transportation connectivity. Hat Yai District, Songkhla Province, is an important economic and transportation hub of the Southern region of Thailand, serving as a gateway for trade with neighboring countries, namely Malaysia and Indonesia, under the Indonesia–Malaysia–Thailand Growth Triangle (IMT-GT) economic cooperation framework.

Project Image



Location Map



In addition, the location of C.P. Tower Hat Yai is surrounded by key facilities and amenities, including government offices, state enterprises, shopping centres, and residential developments. The approximate distances to major nearby locations are as follows:

Location	Approximate Distance
Kim Yong Market	6.0 kilometers
Central Hat Yai Shopping Centre	7.2 kilometers
Bangkok Hospital Hat Yai	9.3 kilometers
Prince of Songkla University	11.2 kilometers

The main access road and the road located in front of the property is Sanambin–Lopburi Ramath Road, a major arterial public road with an asphalt surface, comprising six traffic lanes (two-way) and a right-of-way width of approximately 38 meters.

C.P. Tower Hat Yai is a reinforced concrete office building comprising 6-storeys, approximately 48.00 x 21.00 meters and a total gross building area of approximately 9,366.00 square meters. The current age of the building is approximately 10 years.

The utilities and infrastructure serving C.P. Tower Hat Yai and the surrounding area comprise passenger lift systems, fire prevention systems, automatic fire alarm systems, firefighting systems, security systems, electrical systems, water supply systems, wastewater treatment systems, air-conditioning systems, and telephone systems.

The properties are located at distances from key public infrastructure as follows:

Location	Approximate Distance
Hat Yai Airport	11.8 kilometers
Hat Yai Railway Station	5.7 kilometers

At present, C.P. Tower Hat Yai is utilized as a leasable office building, with the approximate leasable areas as follows:

Description of Leasable Area	Approximate Leasable Area (sq.m.)
Office building area	7,509.00
Other areas	113.50
Total leasable area	7,622.50

Remark(s): The details of leasable areas of the project exclude other minor leasable areas, such as event spaces, advertising signage installation areas, and other similar areas, with an approximate area of 113.50 square meters.

4.2. Historical Operating Performance

Operating Performance	2023	2024	2025	6-month period (January – June) 2026
Total revenue (Baht million)	34.1	34.6	30.9	16.8
Operating profit (Baht million)	25.3	32.4	23.7	13.2
Average occupancy rate (Percent)	80.8	79.4	70.4	79.9
Average rental and service rate (Baht/sq.m./month)	337.8	339.2	341.2	335.2

Investment Structure of the Additional Investment Assets

The investment structure of the Additional Investment Assets may be summarized as follows:

Investment Structure of CPTREIT (Overview)	Leasehold rights in land, buildings, and building systems, Ownership in tools, equipment, and related assets, and Rights to use the service mark “CP TOWER” ²					
Investment Structure of CPTREIT (by Project)	KK Shophouse	Leasehold Rights in Land	Leasehold Rights in Buildings	Leasehold Rights in Building Systems	Ownership in Tools and Equipment	-
	CPT KK1					Rights to Use the Service Mark “CP TOWER”
	CPT KK2					
	CPT KK3					
	CPT PLK					
	CPT HDY					
Details of the Additional Investment Assets	Land	Leasehold rights in land Total land area of approximately 13 rai 2 ngan 47.5 square wah.				
	Buildings	Leasehold rights in buildings 5 buildings and 26 units, total leasable area of approximately 36,836.62 square meters.				
	Building Systems	Leasehold rights in building systems such as passenger lift systems, fire prevention systems, automatic fire alarm systems, firefighting systems, security systems, electrical systems, water supply systems, wastewater treatment systems, air- conditioning systems, ventilation systems, and telephone systems.				
	Tools and Equipment	Ownership in tools, equipment, and related assets such as sanitary system equipment (e. g. , water pumps and motors) , firefighting equipment (e.g., emergency lights and fire extinguishers), restroom equipment (e.g. , hand dryers), ventilation equipment (e.g. , exhaust fans) , advertising signage, public address systems, and CCTV equipment (e.g., closed-circuit television cameras)				

² Exclusive of building in KK Shophouse Project

	Service Mark	Rights to use Service Mark ³ the service mark "CP TOWER" ⁴	
Investment Value by CPTREIT	Not exceed Baht 900,000,000.		

Summary of the Additional Investment Buildings by Location

No.	Project	Location	Number of Buildings	Approximate Leasable Area (sq.m.)
1.	KK Shophouse	Mueang Kao Sub-district, Mueang Khon	26 units	5,200.00
2.	CPT KK1	Kaen District, Khon Kaen Province	1 building	5,210.72
3.	CPT KK2	Nai Mueang Sub-district, Mueang Khon	1 building	11,603.74
4.	CPT KK3	Kaen District, Khon Kaen Province		
5.	CPT PLK	Nai Mueang Sub-district, Mueang Phitsanulok District, Phitsanulok Province	1 building	7,199.66
6.	CPT HDY	Khuan Lang Sub-district, Hat Yai District, Songkhla Province	1 building	7,622.50
Total Building			5 buildings 26 units	36,836.62

Comparison between the Investment Value and the Appraised Value of the Additional Investment Assets

The investment value of the Additional Investment Assets and the related appraisal information are summarized as follows:

Investment Value of the Additional Investment Assets (Baht)	Appraised Value of the Assets ⁽¹⁾ (Million Baht)			Difference Between Investment Value and the Lowest Appraised Value ⁽²⁾ (Percent)
	Appraised by AREA	Appraised by MODERN	Lowest Appraised Value of the Assets	
900	960.9	945.3	945.3	(4.8)

Remark(s):

³ Exclusive of building in KK Shophouse Project

⁴ CPL is in the process of filing an application for the registration of the service mark with the Department of Intellectual Property, Ministry of Commerce.

- (1) The appraised value of the Additional Investment Assets was determined using the Income Approach.
- (2) The investment value is lower than the lowest appraised value of the Additional Investment Assets, as appraised using the Income Approach.

The total investment value of all Additional Investment Assets across all projects, not exceeding Baht 900,000,000, exclusive of costs incurred in connection with the investment in the Additional Investment Assets, including fees for the engagement of independent property appraisers, legal advisers, and independent financial advisers (the “**Additional Investment-Related Costs**”), for which CPL has agreed to be responsible for all taxes, registration fees, as well as other fees and expenses relating to the registration with the relevant land offices in connection with the investment in the Additional Investment Assets, is approximately 4.8 percent lower than the lowest appraised value of the Additional Investment Assets as determined by the independent property appraisers.

Projected Revenue and Distribution per Unit Expected to be Received in the First Year Following the Investment in the Additional Investment Assets

Statement of Profit or Loss	Before Investment in the Additional Investment Assets	After Investment in the Additional Investment Assets
Rental and service income	1,266	1,427
Other income	7	6
Total income	1,273	1,434
Cost of leasing and service provision	376	427
Property management fee	94	105
Other expenses	43	45
Finance costs	0	35
Total expenses	512	611
Net investment profit	760	822
Adjustment: loan principal repayment	0	40
Net cash available for distribution of profits and capital	760	782
Distribution payout ratio (Percent)	93	93
Number of trust units (million units)	967	967
Estimated distribution per unit (Baht)	0.7314	0.7523

Summary of Leasable Areas of the Existing Investment Assets and the Additional Investment Assets

Details of CPTREIT's Core Assets

Core Assets of CPTREIT	Project	Leasable Area (sq.m.)	Remaining Leasehold Term
Existing Investment Assets	C.P. Tower 1 (Silom) Project	44,027.96	17.4 years ^{1/}
	C.P. Tower 2 (Fortune Town) Project	72,156.64	17.4 years ^{1/}
	C.P. Tower 3 (Phayathai) Project	15,027.57	17.4 years ^{1/}
	Total	131,212.17	17.4 years^{1/}
Additional Investment Assets	Shophouse Building Project at C.P. City Center Khon Kaen Project	10,410.72	30.0 years
	C.P. Tower Khon Kaen 1 Project	11,603.74	30.0 years
	C.P. Tower Khon Kaen 2 Project		30.0 years
	C.P. Tower Khon Kaen 3 Project		30.0 years
	C.P. Tower Phitsanulok Project	7,199.66	30.0 years
	C.P. Tower Hat Yai Project	7,622.50	30.0 years
	Total	36,836.62	30.0 years
Total Area		168,048.79	

Remark(s): 1/ The information on usable area, leasable area, and remaining leasehold term is based on information as of 30 June 2026.

Overview of the Top 10 Tenants of the Existing Investment Assets and the Additional Investment Assets

Existing Investment Assets

No.	Tenant	Percentage of Occupied Area (sq.m.)
1	CP Aextra Public Company Limited	12.6
2	CP All Public Company Limited	9.3
3	CPF (Thailand) Public Company Limited	7.3
4	Charoen Pokphand Foods Public Company Limited	3.6
5	C.P. Intertrade Company Limited	3.2
6	Charoen Pokphand Group Company Limited	3.1
7	True Money Company Limited	2.3
8	CP-Meiji Company Limited	2.0
9	CPF IT Center Company Limited	1.5

10	CPF Global Food Solution Public Company Limited	1.3
----	---	-----

Remark(s): The percentage of leased areas is calculated based on tenant information as of 30 June 2026.

Additional Investment Assets

No.	Tenant	Percentage of Occupied Area (sq.m.)
1	Kasikornbank Public Company Limited	31.1
2	AEON Thana Sinsap (Thailand) Public Company Limited	19.0
3	True Properties Company Limited	9.4
4	ACS Servicing (Thailand) Company Limited	5.0
5	CP All Public Company Limited	3.8
6	Bank of Ayudhya Public Company Limited	3.6
7	National Health Security Office	2.6
8	At One Associates Company Limited	2.4
9	Government Savings Bank, Phitsanulok District 1	2.1
10	NIU B Company Limited	1.9

Remark(s): The percentage of leased areas is calculated based on tenant information as of 30 June 2026.

Overview of the Top 10 Tenants of CPTREIT after the Additional Investment

No.	Tenant	Percentage of Occupied Area (sq.m.)
1	CP Aextra Public Company Limited	10.2
2	CP All Public Company Limited	8.2
3	Kasikornbank Public Company Limited	6.0
4	CPF (Thailand) Public Company Limited	5.9
5	AEON Thana Sinsap (Thailand) Public Company Limited	3.7
6	Charoen Pokphand Group Company Limited	2.9
7	C.P. Intertrade Company Limited	2.6
8	Charoen Pokphand Foods Public Company Limited	2.5
9	True Money Company Limited	1.8
10	True Properties Company Limited	1.8

Remark(s): The percentage of leased areas is calculated based on tenant information as of 30 June 2026.

Proportion of Occupied Area by Business Type of Tenants

No.	Business Type of Tenants	Percentage of Occupied Area (sq.m.)		
		Existing Investment Assets	Additional Investment Assets	Total after the Additional Investment
1	Consumer Products	34.8	7.6	29.5
2	Services	24.2	26.5	24.6
3	Agriculture and Food Industry	19.1	0.0	15.4
4	Financial Business	3.7	62.0	15.1
5	Technology	12.4	1.2	10.2
6	Property Development	2.3	2.4	2.3
7	Industrial	1.9	0.0	1.5
8	Resources	1.6	0.4	1.4

Remark(s): The proportion of tenants by business type is calculated based on the leasable area as of 30 June 2026.

Remaining Lease Term Profile

Lease Expiry Year (B.E.)	Percentage of Total Leasable Area (sq.m.)		
	Existing Investment Assets	Additional Investment Assets	Total after the Additional Investment
2569	20.4	9.9	18.1
2570	21.8	21.1	21.6
2571	40.4	36.2	39.5
2572	5.5	8.7	6.2
Vacant area	11.9	24.2	14.6
Total	100.0	100.0	100.0

Remark(s): The remaining lease term profile is calculated based on the remaining lease terms as of 30 June 2026.