

Information Memorandum on the Transaction between CPTREIT and Related Person of the REIT Manager

1. Transaction Date : After C.P. Tower Leasehold Real Estate Investment Trust (“CPTREIT”) received approval from the Trust Unitholders’ Meeting No. 1/2026 of CPTREIT in relevant agenda, and the parties have duly complied with the conditions precedent stipulated in the agreements related to acquisition of the Additional Investment Assets. The REIT Manager expects that CPTREIT will be able to enter into such transaction within October 2026.
2. Parties involved and their respective relationship with CPTREIT and the REIT Manager :
 - (1) C.P. Land Public Company Limited (“CPL”)

As the REIT Manager has CPL as a major shareholder holding approximately 99.99 percent of the total issued shares with voting rights, CPL is therefore considered a related person of the REIT Manager. In this regard, pursuant to the definition of “related person” under the Notification of the Office of the Securities and Exchange Commission No. SorRor. 26/2555 (2012) Re: Provisions relating to Particular, Terms and Conditions in a Trust Deed of Real Estate Investment Trust (including amendments thereto) (the “Notification SorRor 26/2555”). In addition, CPL currently acts as the property manager for the relevant assets of CPTREIT.
 - (2) The tenants listed in Clause 6.

as the REIT Manager has Charoen Pokphand Group Company Limited (“CP Group”) as a major shareholder (i.e., the REIT Manager has CPL as a major shareholder holding approximately 99.99 percent of the total issued shares with voting rights, and CPL has CP Group as a major shareholder holding approximately 46.4386 percent of the total issued shares with voting rights), and each of the tenants listed in Clause 6. has CP Group as a common major shareholder with the REIT Manager and/or is a person under the control or influence of CP Group and/or is otherwise a related person of the REIT Manager in respect of making significant

decisions, determining policies, managing, or conducting operations, each of the tenants listed in the above table is therefore considered a related person of the REIT Manager. In addition, certain tenants listed on Clause 6. are currently tenants and relevant service recipients of CPTREIT's assets.

3. **Characteristics of the interest of the person related to the REIT Manager** : (1) CPL has an interest by being:
 1. The lessor of the lands, buildings, essential building systems, fixtures and component parts attached to the lands and buildings, which are the Additional Investment Assets;
 2. The seller of various furniture, equipment and other related assets necessary for the utilization of the buildings, which are the Additional Investment Assets;
 3. The licensor of the right to use the service mark "CP TOWER" for the purpose of procuring benefits from the buildings for CP Tower Khon Kaen 1 Project (" CPT KK1 Project"), CP Tower Khon Kaen 2 Project (" CPT KK2 Project"), CP Tower Khon Kaen 3 Project (" CPT KK3 Project"), CP Tower Phitsanulok Project ("CPT PLK Project"), and CP Tower Hat Yai Project ("CPT HDY Project"); and
 4. The property manager for the Additional Investment Assets.
- (2) The tenants listed in Clause 6. have an interest as they are tenants of the Additional Investment Assets, as well as current tenants and relevant service recipients of CPTREIT's assets, and are related persons of the REIT Manager as described in Clause 2. (2).
4. **General characteristics of the transaction** : (1) CPTREIT shall invest in the Additional Investment Assets in accordance with the details set out in Clause 5., with an aggregate investment value for all Additional Investment Assets across all projects of 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 advisor, and independent financial advisor (the “Additional Investment-Related Costs”). In this regard, 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).

- (2) Upon completion of CPTREIT’s investment in the Additional Investment Assets, CPTREIT shall appoint CPL as the property manager for the Additional Investment Assets, with an aggregate property management fee of approximately Baht 380,000,000 (whereby such fee has already been reflected in the appraisal of the Additional Investment Assets)
- (3) Upon completion of CPTREIT’s investment in the Additional Investment Assets, CPTREIT shall assume the rights and obligations under the lease agreements and service agreements entered into by CPL with the tenants listed in Clause 6. for the leasing of building areas and the provision of related services in respect of the Additional Investment Assets, namely, the CPT KK1 Project, CPT KK2 Project, CPT KK3 Project, CPT PLK Project, and/or the CPT HDY Project (whereby such rental and service fees have already been reflected in the appraisal of the Additional Investment Assets).

5. Details of the Additional : The Additional Investment Assets will comprise of
Investment Assets

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

2. 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. 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 CPT KK3 Project.

4. 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. 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 516,000 (whereby such fee has already been reflected in the appraisal of the Additional Investment Assets).

6. CPT HDY Project

- (1) Leasehold rights in the assets, comprising one land title deed (Title Deed No. 283978, Khuan Lang Sub- district, Hat Yai District, Songkhla Province) with an approximate area of 2 rai 2 ngan 34.5 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.

Further details are set out in the Information Memorandum on the Additional Investment Assets as appeared in Enclosure 1.

6. Details of the tenants : Details pursuant to the table below.
who is person related to
REIT Manager

No.	Name of Tenant	Building Project	Type	Approximate Area (sq.m.)	Approximate Remaining Term of an Agreement ⁽¹⁾	Approximate Remaining Rental and Service under an Agreement (Baht) ⁽²⁾
1	CP All Public Company Limited	CPT KK1	Billboard	37.1	11 Months	-
2		CPT KK3	Retail	115.0	2 Years 2 Months	520,000
3		CPT PLK	Vending Machine 1	4.0	7 Months	7,000
4			Vending Machine 2	4.0	5 Months	7,500
5	True Properties Company Limited	CPT KK2	Office	2,588.5	1 Year 10 Months	25,625,952
6			Generator	36.0	1 Year 10 Months	137,522
7	BFKT (Thailand) Company Limited	CPT KK1	For the installation of signal transmission and reception equipment	13 Transmission points	1 Year 2 Months	38,220
8	True Move H Universal Communication Co., Ltd.	CPT KK2		158.3	2 Years 2 Months	600,765
9	True Internet Corporation Co., Ltd.	CPT PLK	Office	0.45 x 0.60 x 0.59 M.	1 Year 10 Months	7,370

Remark(s):

- (1) Based on the remaining term of an agreement, referenced to the information as of June 2026, assuming that CPTREIT is expected to complete its investment in the Additional Investment Assets within October 2026.
- (2) Based on the rental and service fees to be received by CPTREIT after the date on which CPTREIT completes its investment in the Additional Investment Assets, referenced to the information as of June 2026, assuming that CPTREIT is expected to complete such investment within October 2026.

7. Transaction size : The total investment value of all Additional Investment Assets across all projects shall not exceed Baht 900,000,000 (exclusive of Additional Investment Related Costs) . In this regard, 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.

In this regard, the transaction relating to CPTREIT's investment in the Additional Investment Assets from CPL, with a total value value of not exceeding Baht 900,000,000, has a transaction value of Baht 20,000,000 or more, or exceeds 3 percent of the net asset value of CPTREIT (whichever is higher). As the net asset value of CPTREIT amounts to Baht 8,960.26 million as at 30 June 2026, such transaction represents a transaction size of approximately 10 percent of the net asset value of CPTREIT. Accordingly, the transaction is required to be approved by the Trust Unitholders' Meeting by a resolution passed by not less than three-fourths (3/4) of the total votes of the trust unitholders attending the meeting and entitled to vote, in accordance with the Trust Deed and Notification SorRor 26/2555.

8. **Value of the Additional Investment Assets** : The total investment value of all Additional Investment Assets across all projects shall not exceed Baht 900,000,000 (exclusive of Additional Investment Related Costs) . In this regard, 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.

In this regard, the investment value of the Additional Investment Assets has been determined by reference to the appraised value of the Additional Investment Assets, as appraised by two independent property appraisers approved by the Office of the Securities and Exchange Commission (the "Office of the SEC"), namely Agency for Real Estate Affairs Co., Ltd. ("AREA") pursuant to the appraisal report dated July 31, 2026 and August 5, 2026 and Modern Property Consultant Company Limited ("MODERN") pursuant to the appraisal report dated 1 July 2026. A summary of the appraised value of the Additional Investment Assets is set out below.

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

Remark(s):

(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.

9. **Criteria to determine the total value of remuneration** : The investment value of the Additional Investment Assets has been determined by taking into consideration the rental yield, the revenue arising from related services, and the appraised values pursuant to the appraisal reports prepared by the two appraisal companies mentioned above.

10. **Benefits from entering into the transaction** : (1) To enhance the returns to the trust unitholders by enabling CPTREIT to procure benefits from the Additional Investment Assets to generate income and returns, resulting in greater long-term stability of CPTREIT's operating revenue.

(2) To diversify the risks associated with procuring benefits from assets across multiple projects and reduce reliance on revenue from any single project (Asset Diversification).

(3) The leasing of building area and the provision of related services by CPTREIT to the tenants listed in Clause 6. will help maintain a high occupancy rate for the Additional Investment Assets, thereby enhancing the stability and continuity of the revenue generated from such assets and contributing positively to the long-term revenue stability and sustainability of CPTREIT.

11. **Sources of funds for the investment in the Additional Investment Assets** : The sources of funds for the investment in the Additional Investment Assets will be derived from (1) borrowings, and/or (2) security deposits for rental and service fees of the assets of CPTREIT and/or the Additional Investment Assets, and/or (3) CPTREIT's cash. In determining the capital structure to be used for the investment in the Additional Investment Assets, the REIT Manager has taken into consideration the appropriate proportion between

debt and equity of CPTREIT, as well as the prevailing conditions in the money market and capital market.

12. Approval of the transaction : The entering into the transaction is required to be approved by the Trust Unitholders' Meeting by a resolution passed by not less than three-fourths (3/4) of the total votes of the trust unitholders attending the meeting and entitled to vote.

In this regard, in counting of votes of all trust unitholders having the right to vote, the Company will not include the votes from the trust unitholders with special interest in the proposed Agenda. Details of the trust unitholders having special interest shall be as appeared in Enclosure 12.

13. Opinion of the Company's Board of Directors regarding entering into the transaction and the comparison of reasonableness between entering into the transaction with the related party and the third party : The Board of Directors of the Company has considered the transactions between CPTREIT and the related persons of the REIT Manager by reviewing the information and opinions provided by the Internal Audit and Risk Management Department, the Business Development and Asset Procurement Department, and other relevant departments. The Board opined that such transactions are in compliance with applicable laws and are beneficial to CPTREIT and the trust unitholders, and do not conflict with CPTREIT's Trust Deed or any other applicable laws, on the basis that:

- (1) The entering into this investment transaction in the Additional Investment Assets constitutes an expansion of investment that will support the stable and continuous long-term growth of CPTREIT. Investing in assets located in prime and high-potential locations will contribute to the long-term stability of CPTREIT's operating revenue through risk diversification in procuring benefits from real estate assets and reducing reliance on any single source of revenue (Asset Diversification).

The investment value of the Additional Investment Assets has been considered by taking into account several relevant factors, including:

1. The appraised values of the assets as appraised by the two appraisal companies approved by the Office of the SEC;

2. The prevailing money market and capital market conditions at the expected investment period;
3. An appropriate rate of return to be received by investors;
4. The commercial potential of the assets;
5. The return on alternative investments other than the main assets, such as government bonds, treasury bills, deposits and debt instruments; and
6. The values mutually agreed between the asset owner and CPTREIT, which the Board views considerations to be reasonable.

(2) The transactions relating to the leasing of building area and the provision of related services to the tenants listed in Clause 6. are reasonable and in accordance with general commercial terms.

Therefore, the Board has resolved to approve the transactions between CPTREIT and the related persons of the REIT Manager.

In addition, no director of the Company who is an interested person or a related person in connection with these transactions participated in the consideration or approval of the agenda relating to these transactions.

14. Opinion of the Independent Directors and/or the Directors of the Company which is different from the opinion of the Company's Board of Directors : None

15. Nature of Business of CPTREIT : CPTREIT was established under the Trust for Transactions in the Capital Market Act B.E. 2550 (2007) (including any amendments thereto) for the purpose of conducting transactions in the capital market. CPTREIT has an investment policy to invest in main assets that are real estate or leasehold

rights in real estate (including sub-leasehold rights) and assets that are component parts or equipment of such real estate, including buildings and other assets that are component parts of the land and buildings, furniture, equipment, building systems, and other related, connected and necessary assets for the utilization of such real estate. The types of assets in which CPTREIT may invest are primarily office buildings with lettable area for office use, which may also include other ancillary lettable areas within the buildings, such as retail space and parking facilities.

The management of CPTREIT is undertaken by the Trustee and the REIT Manager appointed under the Trust Deed, with their respective authorities, duties and responsibilities as set out in the provisions relating to the authorities and duties of the Trustee and the REIT Manager under CPTREIT's Trust Deed and the REIT Manager appointment agreement. In this regard, the REIT Manager has the principal authorities, duties and responsibilities in relation to the management and administration of CPTREIT, including investment in CPTREIT's main assets, while the Trustee has the principal authorities, duties and responsibilities to supervise the performance of the REIT Manager and any other delegates (if any) for compliance with the relevant agreements and applicable laws, as well as to hold the assets of CPTREIT.

The current main assets of CPTREIT comprise:

- (1) C.P. Tower 1 (Silom), located at 313 Silom Road, Silom Sub-district, Bang Rak District, Bangkok ("**CPT1 Project**") (leasehold term expires on 3 December 2043);
- (2) C.P. Tower 2 (Fortune Town), located at 3, 5 and 7 Ratchadaphisek Road, Din Daeng Sub-district, Din Daeng District, Bangkok ("**CPT2 Project**") (leasehold term expires on 3 December 2043); and
- (3) C. P. Tower 3 (Phayathai), located at 34 Phayathai Road and Sri Ayutthaya Road, Thung Phayathai Sub-district, Ratchathewi District, Bangkok ("**CPT3 Project**") (leasehold term expires on 3 December 2043).

16. Related-party transactions : (1) CPTREIT leased building area and provided related services in CPT2 in the past year and the current year up to the latest quarter (1 January 2025 – 30 June 2026)
- (1) CPTREIT leased building area and provided related services in CPT2 Project for office use and commercial, under lease terms of 3 years in 2025 to the tenants who are related persons of the REIT Manager, as described in Clause 2. (2) and listed below. The rental and service fees for each transaction are approximately Baht 3,650,400.00 to Baht 134,357,935.32. The lease and service terms, including the rental and other service fees, are consistent with the standards offered by CPTREIT to other tenants and service recipients.

(1) Ascend Nano Company Limited	(2) True Money Company Limited
(3) CPF (Thailand) Public Company Limited	(4) CPF Food Network Co., Ltd.
(5) Chester's Food Company Limited	(6) CPF Global Food Solution Public Company Limited
(7) CP-Meiji Co., Ltd.	(8) Charoen Pokphand Group Company Limited
(9) CPF Restaurant and Food Chain Company Limited	(10) CP Aextra Public Company Limited

- (2) CPTREIT leased building area and provided related services in CPT1 Project, CPT2 Project and CPT3 Project under lease terms of 3 years in 2025 to the tenants who are related persons of the REIT Manager, as described in Clause 2. (2) and listed below. In accordance with the resolution of the Board of Directors' Meeting No. 5/2025 held on 7 October 2025, and the resolution of the Trust Unitholders' Meeting of CPTREIT No. 1/2025 held on 28 November 28 (as the case may be). The rental and service charges for each transaction range from approximately Baht 28,119.60 to approximately Baht 316,385,730.00. The lease and service terms, including rental rates and other service charges, are consistent with the standard terms offered by CPTREIT to other tenants and service recipients.

(1) CP All Public Company Limited	(2) CG Corporation Co., Ltd.
(3) Chester Food Co., Ltd.	(4) C.P. Intertrade Co., Ltd.

(5) Wire and Wireless Co., Ltd.	(6) CPF Restaurant and Food Chain Co., Ltd.
(7) CP TBL Global Studio Co., Ltd.	(8) Counter Service Co., Ltd.
(9) CPF (Thailand) Public Company Limited	(10) Charoen Pokphand Group Co., Ltd.
(11) Charoen Pokphand Foods Public Company Limited	(12) International Vegetables and Fruits Co., Ltd.
(13) CPH Telco Co., Ltd.	(14) U N S. Agrochemical Co., Ltd.
(15) Health and Longevity Food Co., Ltd.	(16) CPF Food Service Co., Ltd.
(17) D And T Family Corporation Co., Ltd.	(18) Altermim Power EV Co., Ltd.
(19) Altermim Co., Ltd.	(20) Bangkok Vet Drug Co., Ltd.
(21) Wide Broadcast Co., Ltd.	(22) Charoen Pokphand Holding Co., Ltd.
(23) Chonburi Transport Co., Ltd.	(24) CP Origin Co., Ltd.
(25) Unique Network Co., Ltd.	(26) Super Save Service Co., Ltd.
(27) CPF Training Center Co., Ltd.	(28) RBPI (Thailand) Co., Ltd.
(29) C.P. Merchandising Co., Ltd.	(30) CPF Food Network Co., Ltd.
(31) CPF IT Center Co., Ltd.	(32) C&F Store Co., Ltd.
(33) Ayutthaya Port and ICD Co., Ltd.	(34) Ban Phe Interfood Co., Ltd.
(35) Bangkok Produce Merchandising Public Company Limited	(36) CPPC Public Company Limited
(37) CPPC Poly Material Co., Ltd.	(38) Perfect Companion Group Co., Ltd.
(39) E.C.I. Group Co., Ltd.	(40) Dynamic Intertransport Co., Ltd.
(41) CP Leadership Development Co., Ltd.	(42) Krungthep Yotha Industry Co., Ltd.
(43) Advance Pharma Co., Ltd.	(44) True Move H Universal Communication Co., Ltd.
(45) True Internet Corporation Co., Ltd.	(46) True Touch Co., Ltd.

17. List of Executives and List of Top 10 Trust Unitholders as of the Record Date for Determining Trust

(1) List of Executives of the REIT Manager

- | | |
|-------------------------|---------------------------------------|
| 1. Mr. Chaiwat Aimwong | Executive Director |
| 2. Mr. Monthon Suksaeng | Director of Audit and Risk Management |

Unitholders Entitled to
Attend the Trust
Unitholders' Meeting of
CPTRIET No. 1/2026

3. Mrs. Soraphat Thanaphornkul Director of Asset
Management and
Operational Department
4. Mr. Wittaya Chaipanha Director of Business
Development and Asset
Acquisition

(2) Top 10 trust unitholders as of August 25, 2026, which is the Record Date for determining the trust unitholders entitled to attend the Trust Unitholders' Meeting of CPTREIT No. 1/2026 (Record Date), as set forth in Enclosure 12.

18. Table of the
Summarized
Financial Information

: Please consider the details as provided in the Attachment below.

(Attachment)

The Summarized Financial Information of CPTREIT

Statement of financial position Unit: Thousand Baht	as at 30 June 2026	as at 31 December 2025	as at 31 December 2024
Assets			
Investments in properties and leasehold rights at fair value	843,910	840,632	550,000
Investments at fair value through profit or loss	8,170,800	8,335,400	8,679,800
Cash and cash equivalents	241,718	270,149	195,594
Receivables from rental and services	125,320	79,918	106,454
Other accounts receivable	-	-	240,972
Accrued Interest Receivable	1,065	571	-
Prepaid Expenses	35,097	22,651	26,777
Other Assets	3,552	17,530	18,695
Total assets	9,421,462	9,566,851	9,818,293
Liabilities			
Accounts payable and accrued expenses	85,668	103,175	72,763
Deposits from rental and services	66,925	71,283	60,615
Long-term loan from financial institution	46,284	23,871	19,995
Other liabilities	262,327	263,105	264,313
Total liabilities	461,204	461,434	417,687
Net assets	8,960,258	9,105,417	9,400,606
Net assets consist of			
Capital from trust unitholders	8,757,345	8,975,501	9,336,385
Retained earnings (deficits)	202,913	129,916	64,221
Net assets	8,960,258	9,105,417	9,400,606
Net assets value per unit (Baht)	9.2660	9.4161	9.7214
Number of units issued at the end of the year (Thousand Units)	967,000	967,000	967,000

Statement of comprehensive income Unit: Thousand Baht	For 6-month period ended June 30, 2026	Fiscal Year 2025	For the period from 21 October 2024 (being the establishment date of CPTREIT) for the 2024 accounting period up to 31 December 2024.
Investment income			
Rental and services income	621,616	1,256,856	157,001
Interest income	4,062	12,494	334
Other income	2,920	4,177	204
Total income	628,598	1,273,527	157,539
Expense			
Cost of rental and services	157,967	345,766	49,251
REIT management fee	8,583	18,000	2,314
Trustee and property custodian fee	7,109	14,529	1,903
Registrar fee	2,209	2,814	397
Property management fee	54,138	108,510	14,790
Professional fee	855	1,487	590
Management Expenses	4,702	10,030	3,603
Total expense	235,644	501,137	72,848
Net investment income	392,954	772,390	84,690
Net gain (loss) on change in fair value of investments in properties and leasehold rights	(168,336)	(419,119)	(20,470)
Total net gain (loss) on investments	(168,336)	(419,119)	(20,470)
Net increase (decrease) in net assets resulting from operations	224,618	353,271	64,221

Statement of cash flows Unit: Thousand Baht	For 6-month period ended June 30, 2026	Fiscal Year 2025	For the period from 21 October 2024 (being the establishment date of CPTREIT) for the 2024 accounting period up to 31 December 2024.
Net cash flows from (used in) operating activities	341,346	723,015	195,523
Net cash flows from (used in) financing activities	(369,777)	(648,461)	71
Net increase (decrease) in cash and cash equivalent	241,718	270,149	195,594

Important Financial Ratio and Important Additional Information	as at 30 June 2026	as at 31 December 2025	as at 31 December 2024
Net assets per unit (Baht)	9.2660	9.4161	9.7214
Increase (decrease) in net assets from operation for the period per unit (Baht)	(0.1501)	(0.3053)	-
EBITDA to total assets (percentage)	8.46 ⁽¹⁾	8.07	4.37 ⁽²⁾
Debt to total assets ratio (percentage)	4.90	4.82	4.25
Debt to net assets ratio (percentage)	5.15	5.07	4.44

Remark:

(1) Calculated from operating profit (EBITDA) for the six-month period ended 30 June 2026 (180 days), adjusted to an annualized rate.

(2) Calculated from operating profit (EBITDA) for the period from 21 October 2024 to 31 December 2024 (72 days), adjusted to an annualized rate.