

**Information Memorandum on Transaction with the Possibility of Conflict of Interest
between CPTREIT and the Trustee**

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 do not have the dissenting votes of more than 1/4 (one-fourth) of all trust units sold, and the parties have duly complied with the conditions precedent stipulated in the agreements related to borrowings of CPTREIT. 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 Trustee : A person related to the Trustee may include commercial banks, finance companies, credit foncier companies, insurance companies, or any other entities that may be able to provide loans to CPTREIT and are considered a person related to the Trustee under applicable laws and regulations.

For such case, the related person to the Trustee may include Krung Thai Bank Public Company Limited, which is a major shareholder of Krung Thai Asset Management Public Company Limited, the Trustee of CPTREIT.

3. Characteristics of the interest of the person related to the Trustee : A person related to the Trustee has an interest by being the entity from which CPTREIT may take a loan for the purpose of investing in the Additional Investment Assets.

4. General characteristics of the transaction : CPTREIT may take a loan from a person related to the Trustee and use such loan proceeds to invest in the Additional Investment Assets.

5. Loan conditions : A loan in an aggregate amount not exceeding Baht 800,000,000, including the provision of collateral for such borrowings, may be obtained for the purpose of investing in the Additional Investment Assets. The terms and details shall be in accordance with those specified in the relevant loan agreement and collateral document.

6. Transaction size : The borrowing in an aggregate amount not exceeding Baht 800,000,000, including the provision of collateral for such borrowing, shall be

undertaken with the interest rate and interest payment terms to be as agreed between CPTREIT and the lender.

7. **Criteria to determine the total value of remuneration** : The conditions of the borrowing, including the interest rate and interest payment terms, shall be reasonable and shall not prejudice CPTREIT's interests. Such conditions shall be stipulated in the relevant agreements on an arm's length basis. The transaction costs charged to CPTREIT shall be fair and appropriate, taking into consideration the interest rates and fees as those applied to other borrowers. Any person with special interests in the transaction shall not participate in the decision-making process relating thereto. The execution of such transaction shall prioritize the best interests of CPTREIT and trust unitholders, including considerations of fees, loan amount, interest rate, loan term, payment schedule, and other relevant factors.
8. **Benefits from entering into the transaction** : To ensure an appropriate capital structure for CPTREIT in connection with its investment in the Additional Investment Assets, taking into account a suitable proportion between debt and equity of CPTREIT, with due consideration of the prevailing conditions in the capital markets and debt markets.
9. **Approval of the transaction** : The entering into such transaction must be approved by the Trust Unitholders' Meeting by a majority vote which is more than half of all votes of trust unitholders attending the Meeting and entitled to vote, and the resolution of the Trust Unitholders' Meeting must not have the dissenting votes of more than 1/4 (one-fourth) of all trust units sold.

However, if the resolution of the Trust Unitholders' Meeting approving this matter receives dissenting votes exceeding one fourth (1/4) of the total number of trust units sold or the Trust Unitholders' Meeting resolves not to approve Agenda 2, CPTREIT shall not be permitted to enter into a transaction constituting a conflict of interest between CPTREIT and the Trustee, namely, the proposed borrowings from persons related to the Trustee, including Krung Thai Bank Public Company Limited.

Nevertheless, CPTREIT shall remain able to obtain borrowings from other persons who are not related to the Trustee.

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.

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| 10. 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 Company opined that the borrowing transaction that CPTREIT may obtain from Krung Thai Bank would be reasonable and would not prejudice CPTREIT's interests, as the terms and conditions under the relevant agreements must be on an arm's length basis. In addition, the Company has contacted other financial institutions to request loan proposals for comparison purposes, in order to ensure that CPTREIT obtains the most favorable offer and the utmost benefit for the trust unitholders. |
| 11. 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 |
| 12. Related party transactions in previous year and current year until the lasted quarter (1 January 2025 – 30 June 2026) | : | Interest income and bank deposits, whereby the Trustee, acting on behalf of CPTREIT, places the CPTREIT's cash deposits with Krung Thai Bank Public Company Limited. |

13. List of Executives and List of Top 10 Trust Unitholders as of the Record Date for Determining Trust Unitholders Entitled to Attend the Trust Unitholders' Meeting of CPTRIET No. 1/2026
- (1) List of Executives of the REIT Manager
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| 1. Mr. Chaiwat Aimwong | Executive Director |
| 2. Mr. Monthon Suksaeng | Director of Audit and Risk Management |
| 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.
14. Table of the Summarized Financial Information of CPTREIT : Please consider the details as provided in the Attachment of Enclosure 4.