

No. CPLRG. 034 / 2026

April 10, 2026

RE: Performance reports for fiscal year 2025

of C.P.Tower Leasehold Real Estate Investment Trust (CPTREIT)

TO: Trust unitholders of C.P.Tower Leasehold Real Estate Investment Trust (CPTREIT)

- Attachments
1. The REIT's significant matters and future direction in management in the QR Code format (or downloadable at: www.cptreit.com)
 2. Annual report for 2025 and Financial Statement as of December 31st 2025 in the QR Code format (or downloadable at: www.cptreit.com)
 3. Query form

According to the Capital Market Supervisory Board Notification No. Tor Jor 33/2566 Re: Rules, Conditions, and Procedures for Disclosure of Information of Mutual Fund and Real Estate Investment Trust or Infrastructure Trust (No.12), dated October 31,2023 and the related notions have canceled the criteria for holding Annual General Meeting and have changed the disclosure channels to two-way communication channels for disclosing matters related to the REIT to the Trust unitholders, whether by direct meetings with Trust unitholders or any other means that allow the Trust unitholders to ask additional questions, within 4 months from the end of the fiscal year of the REIT, as opposed to the previous requirement of disclosing at the Annual General Meeting.

In this regard, CP Land Reit Growth Company Limited (the "REIT manager"), as the REIT manager of C.P. Tower Leasehold Real Estate Investment Trust (CPTREIT) (the "REIT") would like to inform the Trust unitholders on matters as specified in the related notifications and relevant laws as follows:

Topic 1: To acknowledge the significant matter of the REIT's management and future direction outlook

The REIT manager has summarized the significant matters of the REIT's management and described future directions in management of the REIT, the details of which are as set in Enclosure 1 which are summarized as follows:

1.1 significant matter of the REIT's management occurred In the year 2025

The REIT was established on October 21, 2024, to facilitate the conversion from the C.P. Tower Growth Leasehold Property Fund (CPTGF) at a swap ratio of 1 investment unit to 1 trust unit. The REIT received the transfer of assets and liabilities from CPTGF on November 13, 2024.

C.P. Land Public Company Limited, Fiscal Year 2025 (January 1 – December 31, 2025), the property management was conducted according to the annual plan and budget developed jointly with the REIT (CPTREIT). The property manager ensured proper maintenance of the building and its components to keep them in good condition, suitable for use, safe, and in accordance with engineering standards. Additionally, improvements were made to the common areas to meet the needs of the building's tenants, including office spaces and retail areas.

1.2 Future direction in management of the REIT

The three buildings, including CP Tower 1 (Silom), CP Tower 2 (Fortune Town Shopping Mall), and CP Tower 3 (Phyathai), will be focused on enhancing the image of all three properties. The strategy includes strengthening service quality to retain long-term tenants while also creating opportunities to attract potential tenants. The property manager will take a more proactive approach in finding new tenants.

In addition to tenant acquisition, the improvements to the buildings' image and services will aim to provide greater convenience for visitors. This includes upgrading facilities such as parking spaces, restrooms, and ensuring safety. These efforts will enhance the overall tenant and visitor experience, contributing to the long-term success of the properties.

Opinion of the REIT manager

The REIT manager deems that it is appropriate to inform the Trust unitholders to acknowledge the REIT's significant management and future direction outlook as prescribed above in order to be consistent with the rules of the Securities and Exchange Commission and Trust Deed.

Topic 2 : To acknowledge the REIT's Financial Statement for the fiscal year 2025 ended December 31, 2025 and REIT's performance of the year 2025

The REIT manager has summarized the REIT's performance of the year 2025 according to the Report for the year 2025 and financial statements as of December 31, 2025 in the QR CODE format as set out in Part 4 regarding the Financial Status and Performance (Enclosure 2), The details of which are as follows:

Unit:THB

Operating Result	January 1 – December 31, 2025
Total income	1,273,527,323
Total expenses	501,137,460
Net profit on investments	84,690,868
Total net loss on investments	(419,118,693)
Net increase in net assets resulting from operations	353,271,170

In addition, the REIT manager has prepared a statement of financial position (balance sheet) and a profit and loss account of the REIT for the fiscal year ended December 31, 2025, which has been audited and certified by the approved auditor from KPMG Phoomchai Audit Company Limited, with details set out in the Report for the year 2025 and financial statements as of December 31, 2025 in electronic format via QR Code (Enclosure2). The details of which are as follows:

Unit: THB

Operating Result	January 1 – December 31, 2025
Total assets	9,566,851,432
Total liabilities	461,435,061
Net assets	9,105,416,371
Net assets	9.4161
Number of Trust's Unit(Unit)	967,000,000

Opinion of the REIT manager

The REIT manager deems that the report of REIT's performance for the year 2025 has been prepared completely and accurately, and the financial statements for the fiscal year ended December 31, 2025 have been audited and certified by the approved auditor. Therefore, it is appropriate to inform the Trust unitholders that they acknowledge the report of the REIT's performance for the Year 2025 and the financial statements for the fiscal year ended December 31, 2025, in order to be consistent with the rules of the Securities and Exchange Commission and the Trust Deed.

Topic 3 : To acknowledge the distribution payment from operating results of the year 2025

According to the REIT's distribution policy as specified in the Trust Deed, the REIT Manager shall distribute the unitholders not less than 90 percent of the adjusted net profit for each fiscal year, and the distribution shall be made not less than twice a year.

The Details of the distribution payment from the operating result between Fiscal Year 2025 (January 1 – December 31, 2025) are as follows:

Operating Result	Payment form	Distribution (Baht per unit)	Payment date
January 1 - March 31, 2025	Distribution Payment	0.0662	June 17, 2025
	Capital reduction	0.1294	
April 1 – June 30, 2025	Distribution Payment	0.0861	September 17, 2025
	Capital reduction	0.1131	
July 1 – September 30, 2025	Distribution Payment	0.0853	December 9, 2025
	Capital reduction	0.1096	
October 1 – December 31, 2025	Distribution Payment	0.1022	March 13, 2026
	Capital reduction	0.0796	

The REIT Manager therefore has managed to make distribution payment for the year 2025 from the adjusted net profit of the REIT to the Trust unitholders at the rate of Baht 0.3398 per unit, equivalent to amount of THB 328,586,600 or 93.01% from the adjusted net profit, based on the operating results of the REIT fiscal Year 2025 (January 1 – December 31, 2025).

Opinion of the REIT manager

The REIT Manager has deemed it appropriate to notify the Trust unitholders to acknowledge the distribution payment for the year 2025, in compliance with the distribution payment policy stated in the Trust Deed and therelevant practices of the Securities and Exchange Commission.

Topic 4 : To acknowledge the appointment of the auditors and the determination of their remuneration for the year 2025

The REIT manager has considered and proposed to appoint the auditors from KPMG Phoomchai Audit Ltd. to be the Trust's auditors for the year 2026 in order to audit and provide an opinion on the financial statements of the REIT as KPMG Phoomchai Audit Ltd. has experience and expertise in auditing financial statements, as well as a good standard of work and business understanding, including performing the duties with good quality. The proposed auditors are all on the list of approved auditors who are allowed to audit as per the regulations of the Securities and Exchange Commission. In addition, the auditors from KPMG Phoomchai Audit Ltd. are knowledgeable and competent auditors and have no relationship and/or conflict of interest with the REIT manager. The name of auditors for the year 2025 are as follows:

- 1.Sawitree Ongksirimemongkol CPA Registration No.10449, or
- 2.Munchupa Singsookawat CPA Registration No.6112,or
3. Salilrat Hasarattana CPA Registration No.11125,or
- 4.Natcha Uwattanasombut CPA Registration No.11416

Any of the above-mentioned auditor shall be appointed to audit and provide opinion to the financial statements of the REIT and in the case where any of approved auditors is unable to perform her duties, KPMG Phoomchai Audit Ltd. shall procure other qualified auditors from KPMG Phoomchai Audit Ltd. to replace such auditor.

Moreover, the REIT manager has considered and determined a remuneration of auditors for the year 2026 in the amount of THB 1,200,000 (excluding the out-of-pocket expenses),

In this regard, the auditor's remuneration in 2026 compared to the year 2025 is as follows:

Item/Year	2025	2026
Remuneration for the auditor	Baht 1,200,000	Baht1,200,000

Compensation for 2026 remains at 1,200,000 Baht, unchanged from 2025 (excluding out-of-pocket expenses).

Opinion of the REIT manager

The auditors of KPMG Phoomchai Audit Ltd. have duly performed their duties with expertise in auditing and giving opinion to the financial statements of Real Estate Investment Trust. In addition, they have no relationship with and/or conflict of interest with the REIT, executives, major unitholders or any related persons therefore, therefore, they are independent in performing their duties. The REIT manager deems it appropriate to appoint the auditors of KPMG Phoomchai Audit Ltd. as the REIT's auditors for the year 2026 with the remuneration of Baht 1,200,000 (excluding the out-of-pocket expenses) and inform the REIT unitholders to acknowledge the appointment of the auditors and the determination of their remuneration for the year 2026 according to the rules of the Securities and Exchange Commission and the Trust Deed.

In this regard, the REIT manager would like to inform the Trust unitholders who wish to seek further information or ask additional questions regarding the aforementioned matters, the Trust unitholders submit the questions during 16 April 2026 - 30 April 2026 via the following channels:

Email	: ir@cplrg.co.th
Registered mail with acknowledgement	: Fill the details in the Query Form as appeared in Enclosure3andsend to CP Land REIT Growth Company Limited 3 CP Tower2, Ratchadaphisek Rd., Khwaeng Din Daeng, Khet Din Daeng,10400
Telephone	: 02 766 3914

The REIT manager will disclose the summary questions and answers through the information disclosure system of the Stock Exchange of Thailand and the Management Company's website www.cptreit.com by 14 May 2026.

Please be informed accordingly.

Sincerely yours,



(Mr.Chaiwat Amwong)
Managing Director

QR code for Annual Report for the year 2025



QR code for Financial Statement as of December 31st 2025



Query Form

(The Performance report of C.P. Tower Leasehold Real Estate Investment Trust (CPTREIT)
for the fiscal year 2025

Date.....

To: CP LAND REIT GROWTH CO., LTD

As the REIT manager of C.P. Tower Leasehold Real Estate Investment Trust (CPTREIT)

I/We.....being a Trust unitholder of C.P. Tower Leasehold Real Estate Investment Trust (CPTREIT), holding the total number of..... units, have additional questions regarding to the Performance report of Real Estate Investment Trust (CPTREIT) for the fiscal year 2025, as follows;

Topic:1 The significant matter of the REIT’s management and future direction outlook

Question

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**Topic:2 he REIT’s Financial Statement for the fiscal year 2025 ended December 31, 2025
and REIT’s performance of the year 2025**

Question

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