



ESG Performance Report for Listed Companies in 2025

AIM COMMERCIAL GROWTH FREEHOLD AND LEASEHOLD REAL ESTATE INVESTMENT TRUST

Fiscal Year End 31 December 2025



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ESG Performance

Company Name : AIM COMMERCIAL GROWTH FREEHOLD AND LEASEHOLD REAL ESTATE INVESTMENT TRUST
AIMCG

Symbol :

Market : SET

Industry Group : Property & Construction

Sector : Property Fund & REITs

Environmental management

Information on environmental policy and guidelines

Environmental policy and guidelines

Environmental policy and guidelines	: Yes
Environmental guidelines	: Electricity management, Renewable/clean energy management, Water resources and water quality management, Waste management, Biodiversity management

The REIT Manager places strong emphasis on operations that support environmental sustainability, which is one of the core pillars of asset management particularly for lifestyle mall projects, which play an important role as community spaces for residents and consumers. The REIT has continuously promoted and supported environmental measures, including efficient energy use, responsible resource management, and maintaining a safe and pleasant project environment for visitors. These efforts aim to ensure that each project operates in line with recognized environmental standards and meets the expectations of today's consumers. The REIT Manager believes that environmentally sustainable asset management not only helps reduce environmental impacts, but also directly benefits retail tenants by creating an attractive environment that draws customers and enhances brand image in the eyes of consumers. Overall, this approach helps increase long-term asset value and attractiveness, while strengthening the competitiveness of both the REIT and its tenants. Examples of the REITs environmental sustainability initiatives include:

- 1. Promoting clean/renewable energy and reducing energy use that generates greenhouse gas emissions**
Support additional installation of rooftop solar (Solar Roof) systems to generate renewable energy, reduce reliance on external electricity supply, and lower long-term electricity costs; and increase the use of energy-efficient LED lighting across all projects.
- 2. Water treatment systems**
Establish a water management plan covering water consumption monitoring, water loss reduction, and management of wastewater treatment systems to meet environmental standards before discharge.
- 3. Waste management system**
Establish a project waste and waste management plan to ensure waste collection, segregation, transportation, and disposal are carried out properly in accordance with applicable laws and hygiene standards, reduce waste sent to landfill, and minimize impacts on tenants, visitors, and the surrounding community.
- 4. Chemical and pollution management system**
Designate safe chemical storage areas with spill prevention measures, control ventilation in areas where chemicals are used, and regularly monitor and assess environmental quality (odors, noise, and water) to reduce impacts on the community.
- 5. Promoting and providing green spaces within the projects**
Promote and provide green areas through the following actions:
 - Plant large trees and shrubs around buildings, walkways, and parking areas.
 - Develop vertical gardens and planting areas using pots and/or rooftop spaces.
 - Select local plant species that are easy to maintain and resilient to weather conditions.
 - Implement an ongoing green space maintenance plan.

Information on review of environmental policies, guidelines, and/or objectives over the past years

Review of environmental policies, guidelines, and/or goals over the past year

Review of environmental policies, guidelines, and/or goals over the past year : No

Information on compliance with environmental management principles and standards

Compliance with environmental management principles and standards

Environmental management principles and standards : ISO 14001 - Environmental management systems

Compliance with water management principles and standards

Water management principles and standards : 3Rs or 5Rs

Compliance with waste management principles and standards

Waste management principles and standards : 3Rs, 5Rs or 7Rs

Information on other environmental management

Plans, performance, and outcomes related to other environmental management

Other Environmental Management Plan Action Plans

- Parking allocation for electric vehicles (EVs): Support environmentally friendly travel and reduce pollution in the project area and surrounding communities by providing parking for electric vehicles.
- Green Lease: Build cooperation with tenants by using lease agreements as a tool and incorporating specific green clauses into lease agreements to promote the implementation of sustainability policies, such as requiring tenants to disclose information on electricity and water consumption and waste management, and to comply with the REITs environmental policies.

Information on incidents related to legal violations or negative environmental impacts

Number of cases and incidents of legal violations or negative environmental impacts

	2023	2024	2025
Number of cases or incidents of legal violations or negative environmental impact (cases)	0	0	0

Energy management

Disclosure boundary in energy management in the past years

Boundary type	:	Project
Total number of disclosure boundaries	:	5
Actual number of disclosure boundaries	:	4
Data disclosure coverage (%)	:	80.00

Information on energy management

Energy management plan

The company's energy management plan : Yes

The REIT Manager has established an action plan to enhance energy efficiency and promote the use of clean energy across the assets under management, as follows:

- (1) **Expand the use of renewable energy:** Support additional installation of rooftop solar PV systems at lifestyle mall projects in suitable areas, and periodically monitor electricity generation to increase the share of renewable energy, reduce reliance on external power supply, and lower long-term energy costs.
- (2) **Increase the use of natural daylight:** Maintain and ensure the effective performance of existing skylights at projects where they have already been installed, and align lighting on/off schedules in relevant areas with available daylight to reduce electricity consumption during daytime.
- (3) **Upgrade lighting systems for energy efficiency:** Adopt LED lighting as the standard across all areas of the Noble Solo project, and plan LED retrofit replacements for non-LED areas in other assets as appropriate. In addition, consider installing control devices (e.g., timers/motion sensors) in common areas to improve energy efficiency and support the Trusts greenhouse gas emissions reduction efforts.

Information on setting goals for managing energy

Setting goals for managing electricity and/or oil and fuel

Does the company set goals for electricity and/or fuel management : No

Information on performance and outcomes of energy management

Performance and outcomes of energy management

Performance and outcomes of energy management : Yes

The REIT manager focuses on energy efficiency and promotes clean, renewable energy across properties. At UD Town and Porto Chino, solar panels are installed on some roofs to generate renewable energy, reduce reliance on external

power, and lower long-term costs. Porto Chino and ROW 55 also feature skylights to bring in natural light, cutting down on electricity use and creating a brighter, more inviting space. Noble Solo uses energy-saving LED lights throughout, reducing power consumption and supporting the REIT's goal to cut greenhouse gas emissions.

Diagram of performance and outcomes in energy management



Solar Rooftop Installation at Porto Chino

Information on electricity management

Company's electricity consumption ^(*)

	2023	2024	2025
Total electricity consumption within the organization (Kilowatt-Hours)	16,652,939.60	18,484,121.60	15,394,981.96
Electricity purchased for consumption from non-renewable energy sources (Kilowatt-Hours)	14,996,849.60	16,696,144.60	13,756,782.42
Electricity purchased or generated for consumption from renewable energy sources (Kilowatt-Hours)	1,656,090.00	1,787,977.00	1,638,199.54
Intensity ratio of total electricity consumption within the organization to total number of employees (Kilowatt-Hours / Person / Year)	8,326,469.80	4,621,030.40	3,848,745.49

Additional explanation : ^(*) Exclude electricity consumption outside of the Company

Electricity Consumption Intensity

	2023	2024	2025
Intensity of total electricity consumption within the organization (Kilowatt-Hours / m ²)	214.70000000	238.30000000	198.48000000

Electricity Expense ^(*)

	2023	2024	2025
Total electricity expense (Baht)	66,694,642.44	66,432,334.59	65,823,930.88
Percentage of total electricity expense to total expenses (%) ^(**)	58.79	28.37	33.40
Percentage of total electricity expense to total revenues (%) ^(**)	18.60	21.03	24.81
Intensity ratio of total electricity expense to total number of employees (Baht / Person / Year)	33,347,321.22	16,608,083.65	16,455,982.72

Additional explanation : ^(*) Exclude electricity expense outside of the Company

^(**) Total revenues and expenses from consolidated financial statement

Information on fuel management

Company's fuel expense ^(*)

	2023	2024	2025
Total fuel expense (Baht)	N/A	N/A	N/A
Percentage of total fuel expense to total expenses (%) ^(**)	N/A	N/A	N/A
Percentage of total fuel expense to total revenues (%) ^(**)	N/A	N/A	N/A

Additional explanation : ^(*) Exclude electricity expense outside of the Company

^(**) Total revenues and expenses from consolidated financial statement

Information on total energy management (electricity + fuel)

Energy Consumption

	2023	2024	2025
Total energy consumption within the organization (Megawatt-Hours)	16,652.94	18,484.12	15,394.98

Energy Consumption Intensity

	2023	2024	2025
Intensity ratio of total energy consumption within the organization to total revenues (Megawatt-Hours / Thousand Baht of total revenues) ^(*)	0.04645288	0.05851058	0.05801604
Intensity of total energy consumption within the organization (Megawatt-Hours / m ²)	0.21000000	0.24000000	0.20000000

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Water management

Disclosure boundary in water management over the past years

Boundary type	:	Project
Total number of disclosure boundaries	:	5
Actual number of disclosure boundaries	:	4
Data disclosure coverage (%)	:	80.00

Information on water management plan

Water management plan

The Company's water management plan : Yes

The REIT Manager places importance on efficient water use and preventing environmental impacts. Accordingly, a water management plan has been established covering water consumption monitoring, water loss reduction, and wastewater management, as follows:

1) Water consumption monitoring and data management

- Record and monitor monthly water consumption for each project (based on utility bills/main meters and sub-meters where available).
- Consider installing sub-meters at major water-use points/large tenants or high-consumption areas to improve the accuracy of water management.
- Prepare periodic reports summarizing water consumption trends and identifying anomalies so that corrective actions can be taken in a timely manner.

2) Water loss reduction and leak prevention

- Implement a preventive maintenance plan to inspect water pipes, valves, storage tanks, pumps, and water-using equipment on a regular schedule.
- Establish procedures to detect abnormalities (e.g., unusually high consumption/pressure drops) and carry out repairs within an appropriate timeframe.
- Promote measures to reduce water use in common areas, such as installing water-efficient taps/spray nozzles/toilets, etc.

3) Wastewater management and effluent quality control

- For projects with wastewater treatment systems, operate and maintain the systems according to the plan and keep inspection/operation records.
- Set a schedule for effluent quality monitoring to ensure compliance with applicable standards/regulations and retain documentation for audit/traceability.
- For projects with food and beverage tenants, require grease traps and regular maintenance to prevent blockages and reduce the load on the wastewater treatment system.

Information on setting goals for water management

Setting goals for water management

Does the company set goals for water management : No

Details of setting goals for water management

Information on performance and outcomes of water management

Performance and outcomes of water management

Performance and outcomes of water management : Yes

At UD Town and Village Hub Ratchapreuk projects that use a lot of water in various activities, a wastewater treatment system has been installed to clean the water before releasing it, ensuring it meets environmental standards.

Similarly, ROW 55, which has restaurants and water-related activities, also has a treatment system that uses aeration to meet legal water quality requirements before discharging.

Information on water management

Water withdrawal by source

	2023	2024	2025
Total water withdrawal (Cubic meters)	141,508.27	183,171.95	171,916.00
Water withdrawal by third-party water (cubic meters)	141,508.27	183,171.95	171,916.00
Intensity ratio of total water withdrawal to total number of employees (Cubic meters / Person / Year)	70,754.14	45,792.99	42,979.00
Intensity ratio of total water withdrawal to total revenues (Cubic meters / Thousand Baht of total revenues) ^(*)	0.39	0.58	0.65

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Water discharge by destinations

	2023	2024	2025
Percentage of treated wastewater (%)	72.93	72.63	76.07

	2023	2024	2025
Total wastewater discharge (cubic meters)	103,207.27	133,043.95	130,785.00
Wastewater discharged to surface water (cubic meters)	103,207.27	133,043.95	130,785.00

Water consumption

	2023	2024	2025
Total water consumption (Cubic meters)	38,301.00	50,128.00	41,131.00

Water Consumption Intensity

	2023	2024	2025
Intensity ratio of total water consumption to total revenues (Cubic meters / Thousand Baht of total revenues) ^(*)	0.10683950	0.15867775	0.15500232
Intensity of total water consumption (Cubic meters / m ²)	1.82000000	2.36000000	2.22000000

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Water withdrawal expenses

	2023	2024	2025
Total water withdrawal expense (Baht)	3,841,885.53	5,176,794.84	5,452,077.09
Total water withdrawal expense from third-party water (Baht)	3,841,885.53	5,176,794.84	5,452,077.09
Percentage of total water withdrawal expense to total expenses (%) ^(*)	3.39	2.21	2.77

	2023	2024	2025
Percentage of total water withdrawal expense to total revenues (%) ^(*)	1.07	1.64	2.05
Intensity ratio of total water withdrawal expense to total number of employees (Baht / Person / Year)	1,920,942.76	1,294,198.71	1,363,019.27

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Waste management

Disclosure boundary in waste management over the past years

Boundary type	:	Project
Total number of disclosure boundaries	:	5
Actual number of disclosure boundaries	:	4
Data disclosure coverage (%)	:	80.00

Information on waste management plan

Waste management plan

The company's waste management plan : Yes

The REIT Manager has established a waste and waste management plan for the project to ensure that waste collection, segregation, transportation, and disposal are carried out properly in accordance with applicable laws and hygiene standards, to reduce the amount of waste sent to landfill, and to minimize impacts on tenants, visitors, and the surrounding community. The implementation approach is as follows:

1) Establish source segregation systems

- Define minimum waste categories for the project, namely:
(1) general waste, (2) recyclable waste, (3) organic/food waste, and (4) hazardous waste (e.g., light bulbs, batteries, chemicals).
- Provide clear, easy-to-understand standard signage (icons/pictograms) and designate waste disposal points by category.
- Provide training/communication on segregation guidelines for tenants, especially food & beverage outlets and tenants generating large volumes of packaging.

2) Manage waste from food & beverage tenants

- Require food & beverage tenants to segregate food waste and store it in sealed containers to reduce odors and pests.
- Define designated collection times and transport routes for food & beverage waste to avoid disturbing visitors.

3) Manage hazardous and special waste

- Set up separate collection points for hazardous waste, with requirements on packaging/labeling and prohibition of mixing with general waste.
- Engage qualified waste contractors operating in compliance with applicable laws, with appropriate transport/disposal documentation (as applicable).
- Examples of controlled waste include: light bulbs, batteries, aerosol cans, chemical containers, ink/toner cartridges, and small electronic devices.

4) Manage waste holding areas and hygiene

- Provide suitable waste rooms/temporary holding areas, e.g., easy-to-clean flooring, drainage/odor traps, covered bins, and pest prevention measures.
- Establish cleaning schedules for waste areas and odor/pest control measures (insects/rodents).
- Set rules prohibiting littering in common areas and prohibiting disposal of external waste within the project.

5) Collection and transportation by waste contractors

- Contract reliable waste service providers and establish clear collection schedules.

- Set transportation standards, e.g., sealed containers, no leakage, no odors, and no hauling through customer areas during peak periods.

6) Waste reduction and recycling promotion

- Promote reduction of single-use plastics and encourage environmentally friendly packaging for project activities.
- Organize periodic recycling/collection campaigns for specific waste types (e.g., e-waste, batteries) to facilitate tenant and customer participation.
- Collaborate with key tenants to increase the volume of recyclables properly collected into the system.

7) Fit-out/renovation waste management

- Require tenants undertaking fit-out works to segregate construction debris and waste and remove it from the premises in accordance with the projects procedures.
- Prohibit disposal of construction debris in common areas/general waste rooms and require the use of authorized hauling contractors.
- Require appropriate evidence of disposal/handling (as applicable) for major renovation works.

Information on setting goals for waste management

Setting goals for waste management

Does the company set goals for waste management : No

Details of setting goals for waste management

Information on performance and outcomes of waste management

Performance and outcomes of waste management

The company's performance and outcomes of waste management : Yes

Projects managed under the REIT handle waste properly by promoting sorting from the source and disposing of it according to environmental standards.

At UD Town, clearly labeled bins are provided to encourage tenants and visitors to separate waste correctly.

At Noble Solo, waste is sorted into wet waste, recyclables, and hazardous waste. Some used items like cardboard boxes, plastic bottles, and office paper are reused to reduce waste and promote efficient resource use.

Information on waste management

Greenhouse gas management

Disclosure boundary in greenhouse gas management over the past years

Boundary type	:	Project
Total number of disclosure boundaries	:	5
Actual number of disclosure boundaries	:	4
Data disclosure coverage (%)	:	80.00

Information on greenhouse gas management plan

Greenhouse gas management plan

The company's greenhouse gas management plan : Yes

The REIT Manager has established a greenhouse gas (GHG) management plan, starting with the development of a monthly electricity consumption database for common areas and building systems to set a baseline year and monitor GHG emissions trends. The REIT will then implement quick-win measures to reduce electricity use in common areas, such as replacing lighting with LEDs, setting on/off schedules for outdoor and signage lighting, and adjusting HVAC and ventilation operations to match actual operating hours. In parallel, the REIT will support the adoption of renewable energy by assessing feasibility and progressively installing rooftop solar PV in suitable areas, and by planning for replacement of cooling-related equipment at the end of its service life. In addition, the REIT will encourage low-carbon mobility by providing EV parking spaces and/or charging points where appropriate, and will strengthen collaboration with tenants through the Green Lease concept starting with requirements for new and renewing tenants to share electricity and water consumption data and participate in basic energy-saving measures in line with the project's guidelines.

Information on setting greenhouse gas emission goals

Setting greenhouse gas emission goals

Does the company set greenhouse gas management : No
goals

Information on performance and outcomes of greenhouse gas management

Performance and outcomes of greenhouse gas management

Performance and outcomes of greenhouse gas : No
management

At UD Town and Porto Chino, which are lifestyle mall projects, solar PV panels have been installed on parts of the rooftops to generate renewable energy, reduce reliance on external electricity supply, and effectively lower long-term electricity costs. In addition, Porto Chino and the ROW 55 were designed with skylights in certain areas to utilize natural daylight during daytime hours, helping reduce electricity consumption while creating a brighter, more open and vibrant atmosphere. For the Noble Solo project, energy-efficient LED lighting has been installed throughout the building, significantly reducing electricity usage and aligning with the REITs greenhouse gas emissions reduction approach.

Information on greenhouse gas management

The company's greenhouse gas emissions

	2023	2024	2025
Total GHG emissions (Metrics tonne of carbon dioxide equivalents)	0.00	0.00	N/A

Greenhouse Gas Emissions Intensity

	2023	2024	2025
Intensity ratio of total GHG emissions to total revenues (Metric tonnes of carbon dioxide equivalent / Thousand Baht of total revenues) (*)	0.000000	0.000000	N/A
Intensity ratio of total GHG emissions to total number of employees (Metric tonnes of carbon dioxide equivalent / Person)	0.00	0.00	N/A

Additional explanation : (*) Total revenues and expenses from consolidated financial statement

Information on verification of the company's greenhouse gas emissions over the past year

Verification of the company's greenhouse gas emissions over the past year

Verification of the company's greenhouse gas : No
emissions

Information on reduction and absorption of greenhouse gas

Reduction of Greenhouse Gas

	2023	2024	2025
Total reduced GHG (Metric tonnes of carbon dioxide equivalent)	0.00	0.00	0.00

Absorption and removal of Greenhouse Gas

	2023	2024	2025
Total absorbed and removal of GHG (Metric kilograms of carbon dioxide equivalent)	0.00	0.00	0.00

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ESG Performance

Company Name : AIM COMMERCIAL GROWTH FREEHOLD AND LEASEHOLD REAL ESTATE INVESTMENT TRUST Symbol :
AIMCG

Market : SET Industry Group : Property & Construction Sector : Property Fund & REITs

Human rights

Information on social and human rights policies and guidelines

Social and human rights policy and guidelines

- Social and human rights policy and guidelines : Yes
- Social and human rights guidelines : Employee Rights, Migrant/foreign labor, Child Labor, Consumer/customer rights, Community and environmental rights, Safety and occupational health at work, Non-discrimination, Supplier rights, Others : Women's Right

1. Introduction

AIM Real Estate Management Company Limited (**Company** or **REIT Manager**) as the REIT Manager of AIM Commercial Growth Freehold and Leasehold Real Estate Investment Trust (**AIMCG**) or **REIT**, have established respect for human rights as a core principle in their business operations, adhering to the Universal Declaration of Human Rights (UDHR) and the United Nations Guiding Principles on Business and Human Rights (UNGPs) as frameworks for operations within the REITs structure. The REIT focuses on investing ready-to-generate-income assets through the acquisition of ownership or leasehold rights, rather than acting directly as a real estate developer.

However, the REIT serves as a vital investment mechanism with a significant economic role in enhancing liquidity for property developers, thereby supporting continuous investment and development of new projects. The investment in, management of, and the benefit procurement of REIT assets contribute to continuous employment generation in the areas where the assets are located. This is achieved through management and related support services such as asset management, security, cleaning service, and building systems maintenance. This can generate income for local workers and entrepreneurs while indirectly supporting public revenue collection.

The REIT Manager recognizes that the benefit procurement process and its associated supply chain may harbor human rights risks across multiple dimensions, such as safety standards and working conditions within the supply chain, as well as the rights of communities surrounding the REITs invested assets. Without appropriate oversight, this could adversely impact stakeholders and erode investor confidence.

Therefore, the REIT Manager has established this Human Rights Policy to serve as a framework for managing and monitoring human rights risks associated with the REITs operations under its management. This policy is aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs), which consist of three core principles: Protect, Respect, and Remedy. The REIT Manager has voluntarily adopted these principles to promote responsible, transparent, and sustainable business practices.

2. Scope

This Human Rights Policy applies to all directors, executives, and personnel of the REIT Manager, and encompasses the operations and key individuals within the REITs supply chain, such as the REIT's tenants, property managers, surrounding communities, and business partners etc.

Target groups	Scope of Application
Trust Unitholders	The trust unitholders of the REIT, including both retail and various financial institution.
Internal Personnel	Employees at all levels and under all types of employment (permanent/temporary) of AIM Real Estate Management Company Limited
Property Managers and Business Partners (Outsource)	Appointed property managers, consultants in various fields, service providers, including the personnel, employees, staff, and representatives of the aforementioned parties
Tenants and Customers	Tenants and service receivers within the properties invested in by the REIT, including the personnel, employees, staff, representatives, customers, and visitors of the aforementioned parties
Vulnerable Groups	Individuals who may be more susceptible to impacts, such as women, children, people with disabilities, the elderly, and migrant workers.
Community	Communities surrounding the locations of the assets invested by the REIT.

3. Guidelines

The REIT Manager is committed to conducting business while upholding the principle of respect for human rights across all stakeholders involved in the REITs operations, particularly property managers and workers in the supply chain. Although the REIT Manager does not manage the assets directly, it has established clear standards and practices within the Property Management Agreement to ensure adherence, and communicates its expectations regarding human rights to all relevant parties for appropriate implementation.

3.1 Guidelines for Treating Trust Unitholders

As the REIT Manager, the Company considers the trust of the unitholders to be the heart of its business operations. We recognize that all trust unitholders are entitled to equal and fair treatment in accordance with international human rights principles. Therefore, the Company is committed to operating with transparency and without discrimination, and to fully safeguarding the rights and benefits of trust unitholders to foster sustainable growth and deliver shared value to all stakeholders.

3.1.1 Respect for Fundamental Rights and Equal Treatment of Trust Unitholders

Equality: The REIT Manager focuses on treating all trust unitholders fairly and equally, regardless of whether they are major or retail investors, and without discrimination based on race, religion, gender, age, or social status.

Right to Access Information: The REIT Manager provides diverse and easily accessible communication and information channels, such as the REITs website, the SETs website and disclosure system, and online platforms etc. Information is presented in various formats, such as presentation and video clips.

3.1.2 Rights to Participate and Make Decision

Facilitating the Exercise of Rights: The REIT Manager will organize trust unitholder meetings and two-way communication on dates, times, and locations convenient for travel to promote comprehensive participation.

Freedom of Expression: Providing opportunities for trust unitholders to freely ask questions and express opinions, supported by an effective process for listening and responding to feedback.

3.1.3 Protection of Personal Information

The REIT Manager strictly adheres to maintaining confidentiality and protecting the personal data of trust unitholders in accordance with relevant laws, ensuring data is not misused or disclosed to third parties without permission, in compliance with the REIT Managers Personal Data Protection Policy.

3.2 Guidelines for Treating Personnel within the Organization

The REIT Manager recognizes and respects the human rights of all personnel directly employed by the REIT Manager, focusing on building an organizational culture based on equality and free from discrimination, harassment, or bullying of any kind. Furthermore, it strictly complies with labor laws and international standards, maintaining a policy of non-support for child labor, illegal labor, forced labor, and all forms of human trafficking. It also ensures personnel receive appropriate benefits and compensation aligned with the cost of living, while promoting potential and sustainable career growth.

3.2.1 Fair Employment and Non-Discrimination

Equal opportunities: Processes from recruitment, selection, performance evaluation to promotion will primarily consider knowledge, ability, and potential, free from bias based on gender, age, religion, disability, or sexual orientation.

Compensation and Benefits: Determining appropriate and fair wages, providing holidays, leave, and welfare benefits that are no less than those required by law.

3.2.2 Respect for Workplace Rights and Privacy

Freedom of Expression: Supporting freedom of communication, negotiation, and constructively suggesting guidelines to improve working conditions

Protection of Personal Data: Protecting employees' personal data in accordance with the law and respecting privacy by not unnecessarily intruding into personal lives.

Freedom of Association: Employees have the right and freedom to form or join associations, organizations, or any lawful form of assembly, including engaging in lawful collective bargaining for mutual benefits, without affecting their employment status and without leading to any penalty, intimidation, harassment, or dismissal.

3.2.3 Occupational health, safety, and work environment

Workplace Safety: Providing an appropriate working environment to mitigate physical and mental health risks, and maintaining a zero-tolerance policy against all forms of employee harassment, whether verbal, physical, or sexual.

Good Quality of Life: Emphasizing appropriate workloads for employees and implementing flexible working policies, including the use of technology and computer systems to support work and reduce unnecessary overtime.

3.2.4 Womens Rights

The REIT Manager prioritizes the well-being of pregnant employees and mothers by providing statutory maternity leave rights, without impacting their employment status or career growth opportunities. It also considers providing appropriate environments, such as child care or nursing areas, and flexible work arrangements as necessary.

3.3 Guidelines for Treating Property Managers and Business Partners

The REIT Manager recognizes that property managers and relevant business partners are a critical part of the REITs supply chain and emphasizes communicating the human rights policy to property managers to ensure trust unitholders' investments do not support human rights violations. The REIT Manager requires property managers appointed under the Property Management Agreement to certify that they will not violate human rights principles and will strictly comply with relevant labor laws, covering at least the following essentials:

1. Provide appropriate and safe working and living conditions for property managers employees.

2. Guarantee rights under labor law, including wages, working hours, leave entitlements, and legal welfares.
3. Do not use child labor
4. Do not use undocumented foreign labor.
5. Do not use forced labor or engage in any form of human trafficking.
6. Treat employees equally, without discrimination, harassment, or bullying.

Additionally, property managers are also required to submit monthly accident statistics occurring within the REIT's invested assets under their management. .

For business partners, the REIT Manager has a policy of not supporting those with a history of using forced labor, child labor, or discrimination. Business Partners are screened via a REITs questionnaire regarding the human rights policy of business partners, and are required to certify they will not violate human rights principles and will strictly adhere to relevant labor laws, in the same manner as property managers.

In addition, the REIT Manager has established a whistleblowing channel allowing employees of the property managers and/or business partners to report human rights violations directly to the REIT Manager. This channel includes measures to protect whistleblowers, as detailed in the Whistleblowing Policy.

3.4 Guidelines for Treating Tenants and Customers

The REIT Manager aims to ensure the safe and hygienic utilization of the REITs assets, prioritizing building safety and environmental maintenance within the projects invested in by the REIT to make tenants feel safe when using the leased assets.

3.4.1 Building safety and health standards

Safe Environment: The REIT Manager requires regular inspections and maintenance of building engineering systems, fire protection systems, and the assets structure to ensure the maximum safety for the lives and assets of tenants and customers in both leased and common areas, and to implement cleanliness and sanitation measures that comply with building standards and public health regulations to minimize health risks and create an environment that promotes good quality of life in the use of leased assets by tenants and customers.

3.4.2 Respect for Privacy and Equal Treatment

Personal Data Protection: The personal data of tenants and service receivers are protected in accordance with the law and will not be misused.

Equal Treatment and Non-Discrimination: Ensuring that personnel working within the projects treat customers and service users with courtesy and respect for human dignity, without discrimination based on gender, age, religion, disability, or social status.

3.4.3 Fair Complaint Mechanism

Provide a channel for reporting incidents or complaints regarding human rights violations or unsafe conditions in areas invested in by the REIT. Provide a mechanism for fact-finding and proper complaint management, alongside a rapid process for monitoring and remedying impacts.

3.5 Guidelines for Vulnerable Groups

For activities related to the REITs assets, the REIT Manager prioritizes operating with consideration for the rights and dignity of vulnerable groups. These are individuals or groups who may be more easily or severely affected by business activities than others due to physical, social, economic, or legal limitations, such as women, children, persons with disabilities, migrant workers, and the elderly etc. The REIT Manager has implemented operations and established guidelines for property managers to follow

1. Provide appropriate safety, hygiene, and environmental measures for vulnerable groups, such as implementing a clear and easily understood system of symbols and communication.
2. Manage, resolve, and remedy any impacts that arise appropriately, fairly, and promptly, giving primary consideration to the vulnerability level of those affected.

3. Avoid any actions that may cause discrimination, stigmatization, or the violation of human dignity against individuals or vulnerable groups in any form.

3.6 Community Practices

The REIT Manager respects the rights, dignity, and way of life of the communities around the REITs assets, understanding that the utilization of assets may cause direct and indirect impacts on the community without appropriate management.

The REIT Manager requires the property managers to operate with consideration for harmonious and sustainable coexistence with the community through the following practices:

1. Respect community rights regarding land, natural resources, environment, and health by avoiding or preventing activities that may cause pollution, noise, or inappropriate environmental and social impacts.
2. Provide clear and easily accessible channels for communication, receiving feedback, and complaints from the community to acknowledge concerns and apply them toward appropriate operational improvements.
3. Support the creation of shared value with the community, such as promoting local employment, using local business services, and supporting beneficial community development activities as appropriate.
4. In cases where operations impact the community, the REIT Manager will oversee fact-finding investigations and execute corrections or impact remedies fairly, transparently, and in alignment with human rights principles.

4. The Mechanism For Receiving Complaints about Human Rights Violations and Providing Remedy.

The REIT Manager provides an appropriate and effective complaint and remedy mechanism aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs). This ensures all stakeholder groups in the REITs value chain can access and exercise their right to complain when they suffer or may suffer human rights impacts from operations related to the REIT.

This mechanism covers all stakeholders, including trust unitholders, company personnel, property managers and business partners, tenants and customers, as well as communities and vulnerable groups, based on the following core principles:

1. Principle of Accessibility

Provide diverse, appropriate, and uncomplicated complaint channels, considering language, physical, and social limitations, ensuring equal access for all stakeholder groups, especially vulnerable groups.

2. Principle of Fairness and Non-discrimination

Complainants will be treated fairly and free from discrimination, harassment, or retaliation in any form.

3. Principles of Transparency and Process Integrity

The Company will establish appropriate procedures for receiving matters, fact-finding, consideration, and result notification, allowing complainants to reasonably anticipate the process.

4. Principles of Data and Privacy Protection

The Company will maintain the confidentiality and protect personal data of the complainant as required by applicable law.

5. Principles of Correction and Remedy

If a human rights violation or impact is detected, the Company will oversee appropriate and fair corrective actions and remedies consistent with the nature and severity of the impact.

Complaint Process

Complainants can use the mechanism of contact, submit information, and/or reporting complaints through the REIT Managers website or by emailing the Finance and Investor Relations Department.

Channel 1: The REIT Managers website

can submit complaints via <https://www.aimcgreit.com/en/contact-us/complaint-form>.

Channel 2: Email to the REIT Manager

accepts complaints via email: ir@aimrm.co.th

The Finance and Investor Relations Department, which receives complaints, together with the Legal and Compliance Department, will investigate and analyze the cause of each complaint to determine if the complaint is substantiated or unsubstantiated

Unsubstantiated Complaints

The Legal and Compliance Department will prepare a report of the investigation results and explanations, then submit it to the Chief Executive Officer for approval and signing. The Finance and Investor Relations Department will communicate the investigation results and explanations to the complainant within 30 days.

Substantiated Complaints

The Legal and Compliance Department will inform the Chief Executive Officer and submit the complaint to the Complaint Investigation Sub-committee.

Details regarding the subcommittee for investigating complaints and the procedures for handling them are in accordance with the Whistleblowing Policy.

The REIT Manager has implemented measures to protect complainants and those who cooperate in fact-finding as follows.

Confidentiality

The Company will keep information about complainants and those cooperating in the investigation confidential by limiting disclosure to the extent necessary to handle complaints. The Company will proceed with caution to avoid causing damage to complainants and those who cooperate in the investigation, except where disclosure is required by law, orders of administrative agencies or authorized officials, or court orders.

Protection from Retaliation or Bullying

The REIT Manager shall not engage in any discriminatory, threatening, harassing, or retaliatory acts, either directly or indirectly, against the complainant or the person who cooperates in the fact-finding investigation, such as demotion, job description alteration, dismissal, or any other unfair act. Should such actions have occurred, the Company will take disciplinary action or appropriate measures against the offender strictly.

Remedies for Damage

In the event that the complainant and those cooperating in the fact-finding investigation suffered damage due to unfair acts, the REIT Manager will consider appropriate and fair measures to mitigate or remedy the damage.

The Company will follow up on the results of the complaint and use the information obtained to continuously improve human rights risk management for the trust.

5. Monitoring, Review and Information Disclosure

The REIT Manager will regularly monitor, review, and update this Human Rights Policy as needed to reflect material changes and ensure compliance with applicable laws, international standards, and the REITs operating context. Relevant performance information will also be appropriately disclosed to promote transparency and stakeholder confidence.

Reference link for social and human rights policy and guidelines : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-human-rights-policy-en.pdf>

Page number of the reference link : 1-11

Information on review of social and human rights policies, guidelines, and/or goals over the past year

Review of social and human rights policies, guidelines, and/or goals over the past year

Review of social and human rights policies, guidelines, and/or goals over the past year : Yes

Changes in social and human rights policies, guidelines, and/or goals : Employee Rights, Migrant/foreign labor, Child Labor, Consumer/customer rights, Community and environmental rights, Safety and occupational health at work, Non-discrimination, Supplier rights, Others : Women's Rights

Over the past year, the REIT Manager has significantly reviewed and upgraded its social policies, transitioning from general practices to the formulation of a new, more comprehensive, and international Human Rights Policy to reflect developments in sustainability management, as follows:

1. Upgrading the operational framework to international standards: From basic guidelines on rights and labor treatment, the Company has developed a policy grounded in the Universal Declaration of Human Rights (UDHR) and the United Nations Guiding Principles on Business and Human Rights (UNGPs) as key frameworks, emphasizing the principles of Protect, Respect, and Remedy.

2. Expanding the scope of stakeholders to cover the entire value chain: The latest policy extends protection and guidelines to a broader and more specific target group, moving beyond just employees and tenants to include:

- Trust Unitholders: Equal treatment for all and the protection of personal information.
- Internal Personnel: Including issues regarding women's rights (maternity leave and child care or nursing areas) and freedom of association.
- Property Managers and Business Partners: Requiring certification of non-violation of human rights and the submission of monthly accident statistics.
- Vulnerable Groups (Women, children, people with disabilities, the elderly, and migrant workers): Establishing specific guidelines to avoid discrimination and provide an appropriate environment.
- Surrounding Communities: Focusing on creating Shared Value and preventing pollution that may affect the community's way of life.

3. Developing a concrete complaint and remedy mechanism: The REIT Manager has established a more clearly defined mechanism for receiving complaints about human rights violations and providing remedy than in the past:

- Diverse Channels: Direct reporting via each REIT's website and email.
- Whistleblowing Protection Measures: Explicitly stating confidentiality and protection from retaliation or bullying, such as demotion or dismissal.
- Remedy Process: Mandating the consideration of appropriate and fair measures to mitigate or remedy damage if a violation is confirmed.

The REIT Manager will regularly monitor, review, and update this Human Rights Policy whenever there are material changes to ensure alignment with applicable laws, international standards,

Information on compliance with human rights principles and standards

Compliance with human rights principles and standards

Human rights management principles and standards : The UN Guiding Principles on Business and Human Rights

Information on Human Rights Due Diligence : HRDD

Human Rights Due Diligence : HRDD

Does the company have an HRDD process : No

The Human Rights Due Diligence (HRDD) process is currently being developed.

Information on incidents related to legal or social and human rights violations

Number of cases and incidents of significant legal or social and human rights violations

	2023	2024	2025
Total number of cases or incidents of significant legal or social and human rights violations (cases)	0	0	0
Total number of cases or incidents leading to significant labor disputes (cases)	0	0	0
Total number of incidents or complaints related to consumer rights violations (cases)	0	0	0
Total number of incidents or complaints related to business partners rights violations (cases)	0	0	0
Total number of cases or incidents leading to disputes with the community/society (cases)	0	0	0
Total number of cases or incidents related to cybersecurity or customer data breaches (cases)	0	0	0
Total number of cases or incidents related to workplace safety and occupational health (cases)	0	0	0

Fair labor practice

Disclosure boundary in fair labor practice in the past years⁽¹⁾

Boundary type	:	Project
Total number of disclosure boundaries	:	5
Data disclosure coverage (%)	:	0.00

Remark: ⁽¹⁾ Disclosure scope: 1 company (REIT Manager)

Information on employees and labor management plan

Employees and labor management plan

The company's employee and labor management plan	:	Yes
Employee and labor management plan implemented by the Company in the past year	:	Fair employee compensation, Employee training and development, Promoting employee relations and participation, Migrant/foreign labor, Child labor, Safety and occupational health at work

1. Vision and Principles of Human Resource Management

AIM Real Estate Management Co., Ltd. (collectively referred to as the **Company** or the **REIT Manager**) aim to be the leading independent real estate investment REIT manager in Thailand, committed to sustainably growing the REITs they manage, effective human resource management is crucial to achieving this goal. This is based on the belief that investing in their people is fundamental to their success.

Quality personnel individuals with expertise and dedication are invaluable assets and a key driver in creating stable and sustainable value and returns for trust unitholders. The teams capabilities have been demonstrably proven through successful management of capital market transactions and market leadership. Over time, the REITs managed by the Company have seen their combined asset value increased. This human resource management plan is an integral part of the Company's business strategy, designed to build and retain a high-performing team to address challenges, maintain a competitive edge, and achieve strong, continued growth. All operational plans will be guided by three key strategies, which will be outlined below.

2. Human Resource Management Strategies

To achieve the established vision and support the organizations substantial growth, the Company has defined three strategies to serve as a framework and guide the development, management, and retention of high-quality personnel, ensuring alignment with business objectives.

2.1 Building a High-Performing Professional Team (AIM FOR THE A-TEAM)

This strategy focuses on building and maintaining a team with deep expertise, emphasizing the development of foundational knowledge, specialized skills, and potential in real estate and all aspects of real estate investment REIT management. This will serve as a crucial foundation for driving stable and sustainable organizational growth, guided by the following key operational principles:

1. Training to Build Understanding and Expand Business Knowledge

Provide internal training for new employees to establish a strong foundational understanding of the REIT business and its industry ecosystem. Additionally, conduct internal training for current employees to expand upon their existing knowledge and experience by connecting learning to practical application, such as involvement in the company's new

investment projects, to facilitate learning from real-world scenarios. Furthermore, conduct systematic post-mortem reviews of REIT investment transactions to capture insights and lessons learned for knowledge development, process improvement, and the continuous enhancement of REIT management standards.

2. Promoting Lifelong Learning and Development

Promote a culture of lifelong learning by supporting employees in developing their knowledge and professional skills through diverse learning resources both within and outside the organization, including opportunities for further education as appropriate.

3. Personality and Professionalism Development

Provide employees with appropriate training to develop their personality, professional image, and communication skills, tailored to the organizational context, in order to enhance their professionalism and credibility at work.

4. Cultivating Sustainability Concepts

Promote the continuous development and strengthening of personnel understanding of Environmental, Social, and Governance (ESG) principles, to integrate sustainability into the corporate culture and operational practices at all levels. In 2024, AIMCG promoted ESG awareness among its personnel through the ESG DNA project organized by the SET of Thailand, fostering a culture of sustainability throughout the organization.

The Company continues to advance its ESG practices by preparing an ESG performance report following the guidelines of the SET of Thailand and has established an ESG committee to develop policies and drive sustainability initiatives throughout the organization.

5. Executive Succession

To mitigate the risk of personnel shortages in key positions within the organization, the Company has established a succession plan to identify and develop high-potential employees to be ready to assume important roles. In addition, Individual Development Plans (IDPs) are created to enhance the skills and experience necessary for growth into these roles.

The plan covers identifying key organizational roles, recruiting high-potential personnel, developing the necessary skills and experience, and continuously monitoring and evaluating personnel readiness to ensure the organizations long-term continuity and stability.

Having an excellent team requires fostering a happy and sustainable work environment, which leads to the next key pillar.

2.2 Promoting Employee Well-Being (AIM FOR THE WELL-BEING)

The Company recognizes that the loss of skilled personnel is a significant risk to business operations. Therefore, taking care of employees physical and mental health is a key factor in fostering employee engagement and reducing voluntary turnover. Investing in employee benefits and well-being is an investment in the organizations long-term stability. Key policies and activities include:

1. Health Benefits

Provide annual health check-ups for all employees and offer comprehensive group insurance covering health and accidents to foster confidence and peace of mind in the workplace. Additionally, support employee fitness expenses to promote a healthy lifestyle.

2. Building relationships within the organization

Organize monthly social events for employees at all levels within each department, and annual company outings or off-site retreats to foster stronger relationships and a sense of community. These activities offer employees opportunities to relax, recharge, and recognize their dedication, ultimately promoting teamwork and improving overall efficiency.

Employee well-being directly impacts the working environment and performance, which is a key objective of the final pillar.

3. Investment and Personal Tax Planning Education

Organize educational activities about investment to equip employees with foundational knowledge and understanding of the importance and risks of personal investment. The activities will include an investment simulation allowing

employees to practice investing, as well as training on proper personal tax planning to help them achieve sound financial standing and build long-term personal wealth.

2.3 Enhancing Internal Growth and Efficiency (AIM FOR INTERNAL GROWTH AND EFFICIENCY)

The Company fosters a work culture centered on streamlining workflows and leveraging digital technology, enabling employees to achieve peak performance. This integration of employee capabilities with business strategy drives organizational excellence.

3. Goals and Key Performance Indicators

To ensure the human resource management strategic plan is implemented effectively, the Company has defined measurable goals and key performance indicators (KPIs) to guide operations and track progress on a regular basis. The goals outlined in the table below are subject to review and adjustment to reflect changing conditions.

Metric	Goals	Description
Voluntary Turnover Rate	Not exceeding 20% per year	Retain talented and experienced personnel within the organization over the long term to reduce the risk of losing key expertise.
Training and Development Hours	At least 12 hours per year	Promote continuous learning and skill development to help employees adapt to market and technological changes.
Workplace Safety	Zero Work-related Fatalities	Ensure that all employees work in the safest possible environment, which is fundamental to responsible operations.
Labor Disputes	Zero Cases	Focus on treating workers fairly in accordance with the law and human rights principles to create a positive working environment and mitigate risks to reputation and performance. Further guidance on employee relations can be found in the Companys human rights policy.

Furthermore, The REIT Manager recognizes and respects the human rights of all personnel directly employed by the REIT Manager, focusing on building an organizational culture based on equality and free from discrimination, harassment, or bullying of any kind. Furthermore, it strictly complies with labor laws and international standards, maintaining a policy of non-support for child labor, illegal labor, forced labor, and all forms of human trafficking. It also ensures personnel receive appropriate benefits and compensation aligned with the cost of living, while promoting potential and sustainable career growth. Further details are available in the Human Rights Policy (<https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-human-rights-policy-en.pdf>)

Reference link for employee and labor management : <https://www.aimcgreit.com/storage/sustainability-policy/20260407-aimcg-human-resource-management-plan-en.pdf>

Page number of the reference link : 1-5

Information on setting employee and labor management goals

Setting employee and labor management goals

Does the company set employee : Yes
and labor management goals?

Details of setting goals for employee and labor management

Target(s)	Indicator(s)	Base year(s)	Target year(s)
• Fair employee compensation	Zero labor dispute cases	2025: Zero labor disputes in the base year	2025: Ongoing Annually
• Employee training and development	At least 12 training hours per person per year	2025: All personnel passed the required training criteria in the base year	2025: Ongoing annually
• Promoting employee relations and participation	Voluntary turnover rate not exceeding 20% per year	2025: Voluntary turnover rate not exceeding 20% in the base year	2025: Ongoing annually
• Migrant/foreign labor	Zero cases of undocumented migrant labor	2025: Zero cases of undocumented migrant labor in the base year	2025: Ongoing annually
• Child labor	Zero child labor cases	2025: Zero child labor cases in the base year	2025: Ongoing annually
• Safety and occupational health at work	Zero work-related fatalities	2025: Zero work-related fatalities in the base year	2025: Ongoing annually
• Non-discrimination	Zero labor dispute cases	2025: Zero labor disputes in the base year	2025: Ongoing annually

Information on performance and outcomes for employee and labor management

Performance and outcomes for employee and labor management

Performance and outcomes for employee and labor : Yes
management

The Company manages its employees and labor in accordance with human rights principles and fair labor practices.

Key operational results are as follows:

Employee Training and Development The Company conducted employee training both internally and externally, with a target of at least 12 training hours per person per year, covering REIT business knowledge, personality and professionalism development, and ESG awareness through the ESG DNA project organized by the Stock Exchange of Thailand. All employees have completed training meeting the defined standards.

Safety and Occupational Health at Work The Company is committed to maintaining a safe working environment, targeting Zero Work-related Fatalities. In 2024/2025, no cases of work-related injury or fatality were recorded.

Employee Engagement The Company regularly organizes activities to foster employee relationships, including monthly social events and an annual Company Outing, along with health benefits comprising annual health check-ups, group health and accident insurance, and support for fitness expenses. The Company targets a voluntary turnover rate not exceeding 20% per year.

Labor Disputes The Company treats all employees fairly in accordance with labor laws and human rights principles. In 2024/2025, zero labor dispute cases were recorded.

No Child Labor or Undocumented Migrant Labor The Company maintains a strict policy against the use of child labor, undocumented migrant workers, forced labor, and all forms of human trafficking, both within the Company and across its supply chain. In 2024/2025, no cases of child labor or undocumented migrant labor were recorded.

Information on employment

Employment

	2023	2024	2025
Total Employment (Person)	2	4	4
Percentage of employees to total employment (%)	100.00	100.00	100.00
Percentage of non-employee workers to total employment (%)	0.00	0.00	0.00
Total employees (persons)	2	4	4
Male employees (persons)	0	0	0
Percentage of male employees (%)	0.00	0.00	0.00
Female employees (persons)	2	4	4
Percentage of female employees (%)	100.00	100.00	100.00
Total of workers who are not employees (Person)	0	0	0
Male workers who are not employees (Person)	0	0	0

	2023	2024	2025
Percentage of male non-employee workers (%)	0.00	0.00	0.00
Female workers who are not employees (Person)	0	0	0
Percentage of female non-employee workers (%)	0.00	0.00	0.00

Number of employees categorized by age

	2023	2024	2025
Total number of employees under 30 years old (Persons)	0	0	0
Percentage of employees under 30 years old (%)	0.00	0.00	0.00
Total number of employees 30-50 years old (Persons)	2	4	4
Percentage of employees 30-50 years old (%)	100.00	100.00	100.00
Total number of employees over 50 years old (Persons)	0	0	0
Percentage of employees over 50 years old (%)	0.00	0.00	0.00

Number of male employees categorized by age

	2023	2024	2025
Total number of male employees under 30 years old (Persons)	0	0	0
Percentage of male employees under 30 years old (%)	0.00	0.00	0.00
Total number of male employees 30-50 years old (Persons)	0	0	0

	2023	2024	2025
Percentage of male employees 30-50 years old (%)	0.00	0.00	0.00
Total number of male employees over 50 years old (Persons)	0	0	0
Percentage of male employees over 50 years old (%)	0.00	0.00	0.00

Number of female employees categorized by age

	2023	2024	2025
Total number of female employees under 30 years old (Persons)	0	0	0
Percentage of female employees under 30 years old (%)	0.00	0.00	0.00
Total number of female employees 30-50 years old (Persons)	2	4	4
Percentage of female employees 30-50 years old (%)	100.00	100.00	100.00
Total number of female employees over 50 years old (Persons)	0	0	0
Percentage of female employees over 50 years old (%)	0.00	0.00	0.00

Number of employees categorized by position

	2023	2024	2025
Total number of employees in operational level (Persons)	0	2	4
Percentage of employees in operational level (%)	0.00	50.00	100.00

	2023	2024	2025
Total number of employees in management level (Persons)	2	2	0
Percentage of employees in management level (%)	100.00	50.00	0.00
Total number of employees in executive level (Persons)	0	0	0
Percentage of employees in executive level (%)	0.00	0.00	0.00

Number of male employees categorized by position

	2023	2024	2025
Total number of male employees in operational level (Persons)	0	0	0
Percentage of male employees in operational level (%)	0.00	0.00	0.00
Total number of male employees in management level (Persons)	0	0	0
Percentage of male employees in management level (%)	0.00	0.00	0.00
Total number of male employees in executive level (Persons)	0	0	0
Percentage of male employees in executive level (%)	0.00	0.00	0.00

Number of female employees categorized by position

	2023	2024	2025
Total number of female employees in operational level (Persons)	0	2	4
Percentage of female employees in operational level (%)	0.00	50.00	100.00

	2023	2024	2025
Total number of female employees in management level (Persons)	2	2	0
Percentage of female employees in management level (%)	100.00	50.00	0.00
Total number of female employees in executive level (Persons)	0	0	0
Percentage of female employees in executive level (%)	0.00	0.00	0.00

Significant changes in the number of employees

Significant changes in number of employees over the : No
past 3 Years

Number of male employees working in Thailand

	2023	2024	2025
Total male employees working in Thailand (Person)	0	0	0
Bangkok Metropolitan (Person)	0	0	0
Northern (Person)	0	0	0
Central (Person)	0	0	0
Northeastern (Person)	0	0	0
Southern (Person)	0	0	0
Eastern (Person)	0	0	0

Number of female employees working in Thailand

	2023	2024	2025
Total female employees working in Thailand (Person)	2	4	4
Bangkok Metropolitan (Person)	2	4	4
Northern (Person)	0	0	0
Central (Person)	0	0	0
Northeastern (Person)	0	0	0
Southern (Person)	0	0	0
Eastern (Person)	0	0	0

Number of employees working abroad

	2023	2024	2025
Total employees working abroad (Person)	0	0	0
Total male employees working abroad (Person)	0	0	0
Total female employees working abroad (Person)	0	0	0

Employment of workers with disabilities

	2023	2024	2025
Total employment of workers with disabilities (persons)	0	0	0
Percentage of disabled workers to total employment (%)	0.00	0.00	0.00
Total number of employees with disabilities (Persons)	0	0	0
Total male employees with disabilities (persons)	0	0	0

	2023	2024	2025
Total female employees with disabilities (persons)	0	0	0
Percentage of disabled employees to total employees (%)	0.00	0.00	0.00
Total number of workers who are not employees with disabilities (persons)	0	0	0
Percentage of disabled non-employee workers to total non-employee workers (%)	0.00	0.00	0.00
Contributions to empowerment for persons with disabilities fund	No	No	No

Information on compensation of employees

Employee remuneration by gender

	2023	2024	2025
Total employee remuneration (baht)	1,456,950.00	1,541,095.00	2,624,007.87
Total male employee remuneration (baht)	0.00	0.00	0.00
Percentage of remuneration for male employees (%)	0.00	0.00	0.00
Total female employee remuneration (baht)	1,456,950.00	1,541,095.00	2,624,007.87
Percentage of remuneration for female employees (%)	100.00	100.00	100.00
Average of remuneration of employees (Baht/persons)	728,475.00	385,273.75	656,001.75
Average of remuneration for male employees (Baht/persons)	0.00	0.00	0.00
Average of remuneration for female employees (Baht/persons)	728,475.00	385,273.75	656,001.75

	2023	2024	2025
Rate of average of remuneration between female employees and male employees	0.00	0.00	0.00

Information on provident fund management

Provident fund management policy and guidelines

Provident fund management policy and guidelines : Yes

1. Membership Eligibility

Employees who have completed their probationary period are eligible to apply for membership in the Provident Fund.

2. Fund Membership

If an employee resigns from fund membership without resigning from employment, they may not reapply as an existing employee of the employer, unless specially approved by the Employer's Fund Committee under specific conditions and procedures as determined by that committee.

3. Member Contributions Members may choose to contribute at a rate of 215% of their salary. The contribution rate may only be changed once per year, during December, by submitting a written notice to the Employer's Fund Committee. The new rate will take effect the following month.

4. Employer Contributions

The employer contributes at the same rate as the member's contribution, but not exceeding 6% of salary.

5. Employer Contribution Payout

Unless otherwise specified, when a member's membership ends, they are entitled to the employer's contributions and net benefit share according to the following schedule:

Years of Service	Employer Contribution + Net Benefit Share
Less than 3 years	None
3 but less than 4 years	40%
4 but less than 5 years	50%
5 but less than 6 years	60%
6 but less than 7 years	70%
7 but less than 8 years	80%
8 but less than 9 years	90%
9 years or more	100%

If membership ends due to (1) incapacitation or mental incapacity certified by an employer-appointed physician, or (2) death, the member or their beneficiaries will receive the full 100% of employer contributions and net benefit share.

6. Remaining Employer Contributions When Payout is Less Than 100%

Any unpaid portion of the employer's contributions and associated benefits shall revert to the fund and be distributed among all active members on a pro-rata basis according to each member's proportional interest, which will be reflected in their employer contribution benefit account.

Overview of methods for determining employee and employer contribution Rates

The employer contributes at the same rate as the member's contribution, but not exceeding 6% of salary.

Implementation of Investment Governance Code for : No
 Institutional Investors ("I Code") by Company's
 Provident Fund Committee

Participation in provident fund membership

Details of provident fund participation

Number of employees joining in PVD (persons)

	2023	2024	2025
Number of employees eligible to participate in PVD (persons)	2	3	4
Number of employees joining in PVD (persons)	2	3	4
Number of PVD members / Total employees (%)	100.00	75.00	100.00
Number of PVD members / Total eligible employees (%)	100.00	100.00	100.00

Amount of provident fund

	2023	2024	2025
Total amount of provident fund contributed by employer (baht)	87,417.00	62,525.70	123,460.80
Total amount of provident fund contributed by employee (baht)	134,035.00	106,878.75	144,308.80

Summary of employee PVD participation over the past year

Company name	Employees participating in PVD (Yes/No)	Total number of employees (persons)	Number of employees eligible to participate in PVD (persons)	Number of employees joining in PVD (persons)	Number of PVD members / Total employees (%)	Number of PVD members / Total eligible employees (%)
AIM COMMERCIAL GROWTH FREEHOLD AND LEASEHOLD REAL ESTATE INVESTMENT TRUST	Yes	4	4	4	100.00	100.00

Policy and guidelines on promoting savings through the provident fund for non-participating employees

Policy and guidelines on promoting savings through the provident fund for non-participating employees (PVD) : Providing education or information on selecting appropriate investment policies

Providing education or information on selecting appropriate investment policies

The Company provides knowledge on savings promotion through the Provident Fund to employees from the moment they join the organization. Information about the Provident Fund in which the Company participates is made available through the Company's database, accessible to all employees. The database contains comprehensive information covering membership qualifications, enrollment procedures, member contributions, employer contributions, and employer contribution payments, among others. The Company also provides education on Provident Fund risk levels to enable employees to select an investment policy appropriate to their individual risk tolerance. Furthermore, the Company has expanded investment options within the Provident Fund to 30 Standard Options, allowing employees to invest on a Free Style basis, with the ability to switch investment options twice per year.

In addition, the Company organizes educational activities on savings and investment beyond the Provident Fund, to equip employees with foundational knowledge and understanding of the importance and risks associated with personal investment. The activities include an investment simulation allowing employees to practice investing firsthand, as well as training on proper personal financial planning and personal tax management. These initiatives are designed to enhance employees' knowledge and understanding of investment and savings, leading to sound financial standing and proper financial planning to build sustainable long-term personal wealth.

Information on employee development

Employee training and development

	2023	2024	2025
Employee development plans as part of annual performance reviews	No	No	No
Average employee training hours (Hours / Person / Year)	16.00	7.00	20.00
Total amount spent on employee training and development (Baht)	24,000.00	0.00	18,145.61
Percentage of training and development expenses to total expenses (%) ^(*)	0.000212	0.000000	0.000092
Percentage of training and development expenses to total revenue (%) ^(*)	0.000067	0.000000	0.000068

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Information on safety, occupational health, and work environment

Number of working hours

	2023	2024	2025
Total number of hours work (Hours)	3,728.00	4,800.00	6,932.00
Total number of hours worked by employees (Hours)	3,728.00	4,800.00	6,932.00
Total number of hours work by non-employee (Hours)	0.00	0.00	0.00

Statistic of accident and injuries of employees from work

	2023	2024	2025
Total number of lost time injury incidents by employees (Cases)	0	0	0

	2023	2024	2025
Total number of employees that lost time injuries for 1 day or more (Persons)	0	0	0
Percentage of employees that lost time injuries for 1 day or more (%)	0.00	0.00	0.00
Total number of employees that fatalities as a result of work-related injury (Persons)	0	0	0
Percentage of employees that fatalities as a result of work-related injury (%)	0.00	0.00	0.00
Lost time injury frequency rate (LTIFR) (*) (Persons / 1 million-manhours)	0.00	0.00	0.00
Lost time injury frequency rate (LTIFR) (**) (Persons / 200,000 manhours)	0.00	0.00	0.00

Additional explanation : (*) The company with the total number of employees over 100 or more

(**) The company with the total number of employees less than or equal to 100

Information on promoting employee relations and participation

Employee engagement

	2023	2024	2025
Total number of employee turnover leaving the company voluntarily (persons)	0	2	0
Total number of male employee turnover leaving the company voluntarily (persons)	0	0	0
Total number of female employee turnover leaving the company voluntarily (persons)	0	2	0
Proportion of voluntary resignations (%)	0.00	50.00	0.00
Percentage of male employee turnover leaving the Company voluntarily (%)	0.00	0.00	0.00

	2023	2024	2025
Percentage of female employee turnover leaving the Company voluntarily (%)	0.00	100.00	0.00

	2023	2024	2025
Evaluation result of employee engagement	No	No	No

Employee internal groups

Employee internal groups : No

Responsibility to customers/ consumers

Information on responsibility to customers/consumers policy

Consumer data privacy and protection policy and guidelines

- Consumer data privacy and protection policy and guidelines : Yes
- Consumer data privacy and protection guidelines : Collection of personal data, Use or disclosure of data, Rights of data owners, Retention and storage duration of personal data, Company's measures for third parties' use of customer data, Security measures of personal data
- Reference link to consumer data privacy and protection policy and guidelines : <https://www.aimcgreit.com/storage/policy/aimcg-privacy-policy-en.pdf>
- Page number of the reference link : 1-10

Responsible sales and marketing policy and guidelines

- Responsible sales and marketing policy and guidelines : Yes
- Responsible sales and marketing guidelines : Marketing communications that respect the law, adhere to relevant regulations, and consider consumer rights., Not supporting advertisements or promotional activities that encourage illegal acts or immoral conducts
- Reference link for responsible sales and marketing policy and guidelines : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-whistleblowing-policy-en.pdf>
- Page number of the reference link : 1-8

Policy and guidelines on communicating the impact of products and services to customers / consumers

- Policy and guidelines on communicating the impact of products and services to customers / consumers : Yes
- Policy and guidelines on communicating the impact of products and services to customers / consumers : Prohibition of exaggerated, inaccurate, or misleading marketing claims, Appropriate marketing communications for vulnerable groups, including children or youth under 12 years old
- Reference link to policy and guidelines on communicating the impact of products and services to customers / consumers : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-whistleblowing-policy-en.pdf>
- Page number of the reference link : 1-8

Information on customer management plan

Customer management plan

Company's customer management plan	:	Yes
Customer management plan implemented by the company in the past year	:	Responsible production and services for customers, Development of customer satisfaction and customer relationship, Consumer data privacy and protection

1. Introduction

AIM Real Estate Management Company Limited (**Company** or the **REIT Manager**) as the REIT Manager of AIM Commercial Growth Real Estate Investment Trust (**AIMCG** or **REIT**) view tenants as key business partners, as they are the primary source of income and stability for the REIT. The primary objective is to ensure tenant satisfaction to retain existing tenants and attract new, high-potential tenants, which directly impacts the REITs long-term cash flow stability. The REIT focus on investing in high-quality properties built to standard, well-maintained, and with complete infrastructure to effectively support tenant business operations.

2. Property Manager Fee Structure to Incentivize Property Managers Performance

The REIT Manager implement a remuneration system for property managers tied to their performance, incentivizing them to maximize their capabilities and maintain tenant satisfaction. This system includes the following components:

1. Performance Fee

The remuneration is determined based on actual revenue collected from lease and service agreements of the main assets to incentivize property managers to focus on maximizing yield from leased space, maintaining a stable tenant portfolio, and enhancing revenue collection to meet the REITs expectations.

2. Incentive Fee

Additional remuneration will be paid based on success in generating operating profit. This mechanism is designed to stimulate property managers to manage projects with maximum efficiency by both increasing revenue and strictly controlling operating costs.

3. Commission Fee

Designed to motivate property managers to consistently maintain a high occupancy rate. It encompasses both relationship management to encourage lease renewals among existing tenants, and the execution of proactive marketing to attract high-potential new tenants when vacancies occur, ensuring a stable, long-term cash flow.

3. Responsibilities of Property Managers

In addition to the fee structure outlined above, the duties and responsibilities of the property manager are also explicitly stipulated in the property management agreement between the REIT Manager and the property manager for each project (**Property Management Agreement**). This ensure that the main assets are professionally managed and the best interests of the trust unitholders are protected. Key responsibilities include:

1. Property Maintenance and Repair

The property manager is responsible for maintaining the asset in good condition, ensuring it is always ready for lease or sale. This includes repairs, renovations, and property improvements, guaranteeing that the tenant receives a leased space that is fully complete and immediately usable.

2. Preventive Maintenance

Manage and overseeing property maintenance according to schedule and as necessary to ensure long-term operational efficiency. This covers security systems, fire protection systems, communication networks, and emergency response protocols. This proactive approach minimizes the risks of accidents and system failures that could interrupt business operations. Furthermore, tenant personnel will be provided with occupational health and safety standards that reflect service excellence.

3. Asset Modification and Restoration

Facilitating the alteration, restoration or modification of the asset as necessary and appropriate to meet tenant needs or respond to market conditions, providing flexibility in space utilization.

4. Utility Procurement and Coordination

Operate and/or coordinate with the REIT Manager and assist the REIT Manager in managing the provision of utilities to retail tenants in the property, including but not limited to electricity, water, telephone, waste disposal, equipment maintenance, security, and parking lot, as well as any other services necessary for the leased spaces. This reduces the burden of coordinating with multiple external service providers directly, allowing tenants to focus their time and resources on their core business operations efficiently.

5. Facilitating business license applications

Coordinate and facilitate retail tenants applications for business licenses related to their leased spaces, streamlining complex processes and reducing coordination time with government agencies. This service provides added value for tenants.

The property manager must undergo annual performance evaluations by the REIT Manager. If performance is deemed unsatisfactory, the REIT Manager will notify the property manager to make improvements. The REIT Manager may terminate the Property Management Agreement if the property manager fails to fulfill their obligations under the terms of the agreement, creating an ongoing pressure to maintain high service standards.

4. Tenant Selection

To attract potential tenants and mitigate operational risks, the property managers employs the following tenant selection process:

1. Business Type & Ethics: Consider whether the tenants business aligns with the buildings intended use, and verify that it does not involve illegal activities or pose environmental and social risks exceeding acceptable standards.
2. Strategic Alignment: Consider the industry mix of tenants to diversify risk and create synergy within the project.

5. Goals for Tenant Management and Measuring Tenant Satisfaction

The REIT Manager aims to maximize tenant satisfaction through property management by the REIT Manager and the property managers, as reflected in tenant renewal rates and occupancy rates for each project.

6. Tenant Complaint Management

The REIT Manager places importance on service delivery and convenience, including maintaining positive tenant relationships. To that end, they have established a system and procedures allowing tenants to contact them or file complaints regarding services, with the following key features:

1. Tenants may contact or submit complaints directly to the Asset Management Department using the contact details provided.
2. The Asset Management Department investigates and analyzes the causes of complaints and informs the Chief Executive Officer.
3. In addition, to ensure that such complaints are properly received and fully addressed, the REIT Manager will arrange regular direct meetings with tenants.

Channels for Receiving Tenant Complaints

Contact Asset Management Department of the REIT Manager directly by phone or email.

7. Review and Improvement of the Tenant Management Plan

The REIT Manager requires periodic reviews of this tenant management plan to ensure its operating procedures continue to prioritize maximizing tenant satisfaction. This plan will be promptly updated if any event significantly impacts the REITs administration or if updates are needed to align with evolving tenant expectations.

Reference link for company's customer management plan : <https://www.aimcgreit.com/storage/sustainability-policy/20260407-aimcg-tenant-relatuins-framework-en.pdf>

Page number of the reference link : 1-5

Information on setting customer management goals

Setting customer management goals

Does the company set customer management goals : Yes

Details of setting customer management goals

Target(s)	Indicator(s)	Base year(s)	Target year(s)
• Others : Development of customer satisfaction and customer relationship	Lease renewal rates of existing tenants and occupancy rates of each project	2025: -	2025: Ongoing annually

Information on performance and results of customer management

Performance and outcomes of customer management

Performance and outcomes of customer management : Yes

1. The lease renewal rate of AIMCG has remained at a relatively high level. In 2025, the renewal rate was approximately **91%**.
2. AIMCGs occupancy rate has remained high. In 2025, the average occupancy rate was approximately **89%**

Customer satisfaction

	2023	2024	2025
Evaluation results of customer satisfaction	No	No	No

Channels for receiving complaints from customers/consumers

Company's channels for receiving complaints from customers/consumers : Yes

Telephone : 022540441-2

Fax : -

Email : ir@aimrm.co.th

Company's website : <https://www.aimcgreit.com/th/contact-us/contact-us>

Address : Unit 803, 8th floor, Tower B, GPF Witthayu Building, No. 93/1, Witthayu Road, Lumpini, Pathumwan, Bangkok 10330

Responsibility to community/ society

Information on community development and engagement policies

Community development and engagement policies

Community development and engagement policies	:	Yes
Reference link for community development and engagement policies	:	https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-sustainable-initiative-en.pdf
Page number of the reference link	:	1-10

Information on community and social management plan

Community and social management plan

Company's community and social management plan	:	Yes
Community and social management plan implemented by the company over the past year	:	Employment and professional skill development, Occupational health, safety, health, and quality of life, Disadvantaged and vulnerable groups, Water and sanitation management

1. Introduction

AIM Real Estate Management Company Limited (**Company** or the **REIT Manager**) as the REIT Manager of AIM Commercial Growth Freehold and Leasehold Real Estate Investment Trust (**AIMCG** or **REIT**) are committed to manage the REIT to grow sustainably with regard to environmental, social, and governance (ESG) dimensions. This policy has been developed as a framework for building good relationships and minimizing the impact on communities surrounding the assets in order to strive for community integration and mutual stable growth.

2. Scope of Operation

It covers management of AIMCGs main assets (commercial groups: lifestyle malls and commercial condominiums).

3. Sustainable Initiative

The REIT Manager has a sustainability action plan, which is divided into 3 phases as follows:

Phase 1: Laying the Foundation and Setting Standards

Operation Period: Year 2026

Focus on coordinating with property managers to collect sustainability-related data to use in improving the REITs sustainable initiative, setting roadmap for the implementation of the initiative, and setting goals and key performance indicators (KPIs) in line with the sustainable initiative that will be mentioned further, by proceeding with the following actions:

- Collect data on electricity and water consumption and waste volumes from property managers and tenants in the projects.
- Conduct tenant engagement surveys to explore the needs of tenants, whether they need assistance in any area or where they have an interest in contributing to sustainable initiative.
- Analyze data received to define goals and key performance indicators (KPIs), and future sustainable initiative implementation directions in the future.

Phase 2: Implementation and Expansion

Implementation Period: Year 2027 - 2030

Implement the sustainable initiative according to the established implementation directions based on the sustainability-related data obtained in Phase 1, and expand the sustainable initiatives that are currently implemented to achieve the defined key performance indicators (KPIs).

AIMCG Sustainable Initiative

Focus on responsibility towards consumer and safety in lifestyle mall spaces to build tenants and community confidence while promoting local income distribution towards the community.

Action Plan	Scope	Implementation Guidelines	Goals and Key Performance Indicators (KPIs)
1. Use of clean or renewable energy	All projects	Support the installation of more solar roofs on building rooftops to generate energy to replace dependence on external grid-supplied energy, and reduce long-term electricity costs.	The proportion of renewable energy use increases or can save at least [•] percent per year on electricity bills in projects with solar roofs installed.
	All projects	Increase the proportion of energy saving LED bulbs in all projects.	
	Noble Solo Project	Support the use of clean or renewable energy in the building, such as voting at co-owner meetings related to the use of clean energy or renewable energy within the building.	
2. Water treatment and recycling system	Shopping Center Projects	Install and manage wastewater treatment systems to meet environmental standards before releasing them to the outside.	The wastewater quality meets the 100% standard requirement, representing [•] % of total treated water.
3. Waste Management System	Shopping Center Projects	Proper waste management is carried out with a focus on sorting waste from the source and disposal in accordance with environmental standards, with clear classification of waste containers.	The amount of recyclable waste that can be sorted increases by [•] %, or the amount of waste sent to landfill decreases by [•] % per year.
	Noble Solo Project	Support proper waste management practices of the condominium, such as voting at co-owner meetings related to waste management.	[•]

4. Chemical Management	Shopping Center Projects	Securely designate storage areas for chemicals, equipped with leakage prevention systems, and ventilation control in areas where chemicals are used by regularly monitoring and examining environmental quality (odor, noise, water) to minimize impacts on the community.	Zero chemical leakage incidents or pollution complaints from surrounding communities.
5. Promoting and providing green spaces in projects.	Shopping Center Projects	<p>Promote and provide green spaces by implementing the following:</p> <ul style="list-style-type: none"> ● Plant large trees and shrubs around the building, walkways, and parking areas. ● Create vertical gardens and planting areas in pots or on rooftops. ● Choose local plant species that are easy to care for and resistant to the weather. ● Develop a continuous green spacemaintenance plan. 	The total green spaces in each project (especially outdoor areas) constitutes at least [•] % of the total project area.
6. Space arrangement for Community Product	UD Town Project and Porto Chino Project	Support the income distribution to the local area by allocating space in the projects for communities to sell their products.	There is at least [•] % of the total net leasable of the project for community products or OTOP.
7. Parking allocation for electric vehicles (EVs)	Shopping Center Projects	Support environmentally friendly travel and reduce pollution in the project area and surrounding communities by providing parking for electric vehicles.	The number of parking spaces with EV charging stations constitutes no less than [•] % of the total parking spaces in each project.
8. Space arrangement for equality (Inclusive Facilities)	Shopping Center Projects	Add amenities for vulnerable people, such as ramps and toilets for disabled people, breastfeeding facilities for mothers, and prayer rooms as appropriate.	Provide adequate facilities for vulnerable people as needed.

9. Rescue Safety in Public Areas (AEDs) and CPR	Shopping Center Projects	Install the AEDs within the project and check their availability regularly, along with letting property managers demonstrate how to use the AED and CPR to the property managements staff.	AEDs and CPR techniques are demonstrated and trained to employees and tenant representatives at least once a year.
10. Emergency Preparedness	Shopping Center Projects	Require the property manager to develop a contingency plan and to rehearse the fire escape plan and evacuation plan from the shopping center for the utmost safety of the service receivers.	Successful evacuation drills with time measurement to evacuate people from the area according to the established standards, or fire escape and evacuation drills from the shopping center at least once a year.
11. Green Lease	Shopping Center Projects	Build cooperation with tenants by using lease agreements as a tool and incorporating specific green clauses into lease agreements to promote the implementation of sustainability policies, such as requiring tenants to disclose information on electricity and water consumption and waste management, and to comply with the REITs environmental policies.	Incorporate environmental sustainability clauses into the lease agreements of all new tenants and lease renewals.
12. Community Engagement	Shopping Center Projects	Organize social or cultural activities with surrounding communities to build long-term relationships.	Number of activities co-organized with the community at least once a year.

Phase 3: Information Disclosure and Enhancement to Meet International Standards

Operation period: Year 2031 onwards (Implementation of information disclosure for 2030).

Undertake disclosures to comply with the revised regulations aiming to enhance sustainability-related disclosures in accordance with the standards prescribed by SEC, and to further strengthen sustainability management in order to obtain ESG ratings from other reputable ESG rating agencies.

Community Channels for Complaints

The REIT Manager provides channels for whistleblowing and complaints, which complainants can whistleblow or file complaints through the REITs website directly or through the property manager of projects invested by the REIT. In the case of whistleblowing or filing complaints through the property managers, the process is as follows:

1. The community can directly contact or file complaints to the property manager of the projects invested by the REIT via the contact information such as telephone and email channels of the property manager of each project.
2. The property manager investigates and analyzes the cause of the complaint and informs the REIT Managers Asset Management Department.
3. The Asset Management Department informs the Legal and Compliance Department of the complaint to proceed with further procedures are as outlined in the Whistleblowing Policy.

Supervision and Monitoring Mechanisms

The REIT Manager shall conduct an annual review of this sustainable initiative to ensure that the outlined approaches remain aligned with the established initiative and is carried out effectively. The initiative may also be adjusted as appropriate to reflect changes in environmental and social contexts. The objective is to ensure alignment with the revised regulations aiming to enhance sustainability-related disclosures in accordance with the standards prescribed by SEC.

Reference link for company's community and social management plan : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-sustainable-initiative-en.pdf>

Page number of the reference link : 1-9

Information on setting of community and social management goals

Setting of community and social management goals

Does the company set community and social management goals : Yes

Details of community and social management goal setting

Target(s)	Indicators(s)	Base year(s)	Target year(s)
<ul style="list-style-type: none"> • Occupational health, safety, health, and quality of life • Disadvantaged and vulnerable groups • Water and sanitation management 	<ul style="list-style-type: none"> - Renewable energy share increases, and/or electricity cost savings from projects with Solar Roof installations are achieved in line with the prescribed criteria. - Treated effluent quality meets regulatory standards with a 100% pass rate, and the treated water volume ratio meets the criteria. - Increase rate of recyclable waste volume - Number of chemical leakage incidents per year = 0 (Zero Leakage), 	-	2030: The KPIs shall be assessed against the criteria prescribed by the REIT.

Target(s)	Indicators(s)	Base year(s)	Target year(s)
	<p>and/or number of community complaints regarding pollution = 0.</p> <ul style="list-style-type: none"> - Green area ratio to total project area meets the prescribed criteria. - Ratio of leasable space allocated to community products / OTOP to total leasable area of the project meets the prescribed criteria. - Ratio of parking spaces equipped with EV charging stations to total parking spaces in each project meets the prescribed criteria. - Provide adequate facilities for vulnerable groups, based on needs. Conduct AED and CPR demonstrations/training for employees and shop representatives at least once per year. - Successful evacuation drill performance, measured by evacuation time meeting the prescribed standard, and/or conduct fire escape and evacuation drills at least once per year. - Include environmental sustainability policy clauses in lease agreements for all new tenants and all lease renewals. - Organize at least one community engagement activity per year. 		

Information on outcomes and results of community and social management

Performance and outcomes of community and social management

Performance and outcomes of community and social management : No

Implementation results / expected outcomes

- **Renewable energy / Solar:** The share of renewable energy use increases, and/or projects with Solar Roof installations achieve electricity cost savings in line with the prescribed criteria. The proportion of LED lighting usage increases across all projects.
- **Effluent / Wastewater:** Control and manage wastewater treatment systems to meet environmental standards prior to discharge.
- **Recycling:** The volume of recycled waste increases continuously in line with the targets.
- **Chemicals / Pollution:** Zero chemical leakage incidents (**0 cases/year**) and/or zero pollution-related complaints from surrounding communities (**0 cases**).
- **Green areas:** The ratio of green space to total project area meets the prescribed criteria.
- **Community products / OTOP:** The ratio of leasable space allocated to community products or OTOP to the total leasable area meets the prescribed criteria.
- **EV Charging:** The ratio of parking spaces equipped with EV charging stations to total parking spaces meets the prescribed criteria for each project.
- **Vulnerable groups:** Adequate and appropriate facilities for vulnerable groups are provided based on actual needs.
- **AED / CPR:** Conduct AED and CPR demonstrations/training for employees and shop representatives at least **once per year**.
- **Evacuation drills:** Conduct fire escape and evacuation drills at least **once per year**, and drill performance meets the prescribed standards (e.g., evacuation time).
- **Sustainability clauses in lease agreements:** Environmental sustainability requirements are fully incorporated into lease agreements for all new tenants and all lease renewals.
- **Community activities:** Organize at least **one community engagement activity per year** to strengthen relationships and community participation.

Benefit from implementing social development project

Financial benefits

Does the company measure the financial benefits from social development? : No

Non-financial benefits

Does the company measure the non-financial benefits from social development? : No

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ESG Performance

Company Name : AIM COMMERCIAL GROWTH FREEHOLD AND LEASEHOLD REAL ESTATE INVESTMENT TRUST
AIMCG

Symbol :

Market : SET

Industry Group : Property & Construction

Sector : Property Fund & REITs

Corporate Governance Policy

Information on overview of the policy and guidelines

Corporate governance policy and guidelines

Corporate governance policy and guidelines : Yes

Corporate Governance Policy

Since the REIT Manager realizes on the importance to manage AIMCG to comply with laws, rules, regulations, and Trust Deed by performing duties with transparency, loyalty, good faith, and responsibility for the ultimate benefit of trust unitholders, the REIT Manager shall not perform any action that may be contrary to or cause any conflict with overall benefits of trust unitholders and investors. To govern AIMCG, the REIT Manager has to perform duties as follows:

1. To disclose important and related information sufficiently for decision making of investors whereas such information must be explicit without distortion and misunderstanding.
2. To do not utilize information obtained from performing duties as the REIT Manager for any improper and personal benefit or cause any damage or effect against overall benefits of AIMCG.
3. To perform operations carefully without causing any conflict of interest. In the event of any conflict, the REIT Manager must take all actions to ensure that investors will be treated fairly and appropriately.
4. To cooperate in perform duties with Trustee, SEC and SET as well as request for approval or information disclosure that may affect to AIMCG management significantly.
5. To hold the Meeting of Trust Unitholders as defined in Trust Deed or related laws in order to entitle trust unitholders to attend the meeting and vote for all agendas in the Meeting of Trust Unitholders based on their trust units.

Sub-committees

The directors structure of AIMCG comprises 2 sub-committees as follows:

1. Corporate Governance and Risk Management Committee
Details as shown in Corporate Governance and Risk Management Committee
2. The Management Committee
Details as shown in Management Team

REIT Manager Meeting

Meeting Requirements

Calling a Meeting of the REIT Managers Board of Directors

Any director may call a meeting of the REIT Managers Board of Directors by drafting and distributing an invitation letter specifying the location, date, time, agenda, and matters for proposal in the meeting, along with any appropriate regulations and details. It must be clearly specified in the letter whether said matters are to be proposed for acknowledgment, for approval, or for consideration, as the case may be. Delivery of notice and invitation to the board meeting must be carried out as follows:

1. In general cases, the letter must be sent to the members of the board in advance of the proposed meeting date.
2. In the case of already prescribed specific guidelines regarding the timing of the delivery of the notice and invitation to a meeting, said letter should be delivered in accordance with the guidelines specified for that matter.

The Board of Directors Meeting is convened at least once per quarter and/or in the event of important issues requiring resolution or approval from the Board of Directors. Director may call a meeting of the Board of Directors by complying with the above meeting guidelines.

Event required for the Board of Directors Approval

1. Acquisition or disposal of the main assets with the value from 10percent of total asset value of AIMCG
2. Holding of trust unitholders meeting
3. Considering and approving AIMCGs financial statement
4. Considering and appointing of Directors
5. Considering and determining of the Board of Directors remunerations
6. Changing and appointing of the auditors and their remunerations
7. Considering and approving the annual budget of AIMCG
8. Amending Trust Deed which may not affect trust unitholders significantly
9. Appointment of specified advisors and experts with regard to AIMCGs investment
10. Distribution or non-distribution of AIMCGs benefit
11. Obtaining the loan, creating the encumbrances to AIMCGs assets and repayment of loans
12. Transactions made by and between AIMCG and the REIT Manager or persons connected to the REIT Manager with the value exceeding 1,000,000 Baht or from 0.03percentf net asset value of AIMCG, whichever is higher. The size of such transactions is subject to be changed by laws, rules, regulations, and related notifications.
13. Other matters considered by directors or executives as necessary or proper to propose to the Board of Directors for considering and giving resolutions

Quorum and Voting

In every meeting of the Board of Directors, at least half of the total number of directors must attend the meeting in person to form a quorum.

Each director has the right to vote for one vote. In the event that the number of votes is equal, the Chairman will have another vote to be the final decision.

The AIMCG Significant Transaction which is proposed to the Board of Directors Meeting in the previous fiscal year

Date	Details of Transaction
21 February 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the year 2024 ● Considered and approved AIMCG audited financial statement for the year 2024 ended 31 December 2024 ● Considered and approved the distribution payment in form of capital reduction to trust unitholders for the operating results during 1 October 2024 to 31 December 2024 ● Acknowledged the related transactions of AIMCG for the year 2024 in the normal operation during 1 January 2024 to 31 December 2024 ● Considered and approved the appointment of AIMCG auditors and determined the auditors remuneration for the year 2025 ● Considered and determine the Date, Time, and Venue for the 2025 Two-way Communication by direct meetings of AIMCG

12 March 2025	<ul style="list-style-type: none"> ● Considered and approved the feasibility study of the debt management approach for the outstanding debts owed by D-Land by transferring the ownership of Porto Chino Project assets to AIMCG
7 May 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the quarter 1/2025 ended 31 March 2025 ● Considered and approved AIMCG audited financial statement for the quarter 1/2025 ended 31 March 2025 ● Considered and approved the distribution payment in form of capital reduction to trust unitholders for the operating results during 1 January 2025 to 31 March 2025 ● Considered and approved the Execution of the Memorandum of Agreement between the REIT Manager and D-Land concerning the management of the outstanding debts owed by D-Land to AIMCG
5 June 2025	<ul style="list-style-type: none"> ● Consider and determine the Date, Time, and Agenda for the Extraordinary General Meeting of Trust Unitholders of AIMCG no. 1/2025
7 August 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the quarter 2/2025 ended 30 June 2025 ● Considered and approved AIMCG audited financial statement for the quarter 2/2025 ended 30 June 2025 ● Considered and approved the distribution payment in form of capital reduction to trust unitholders for the operating results during 1 April 2025 to 30 June 2025 ● Considered and approved the feasibility study of the investment in the additional assets and considered and approved the investment in the additional assets in Village Hub Ratchapruek Project ● Considered and approved AIMCGs long-term loan for the additional investment in the Village Hub Ratchapruek Project, in an amount not exceeding the investment value of the asset to be additionally invested, together with other related expenses and the provision of collateral in connection with AIMCGs loan. ● Considered and approved the amendment of the Trust Deed of AIMCG to be in accordance with the investment in the additional assets in Village Hub Ratchapruek Project

7 November 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the quarter 3/2025 ended 30 September 2025 ● Considered and approved AIMCG audited financial statement for the quarter 3/2025 ended 30 September 2025 ● Considered and approved the distribution payment to trust unitholders for the operating results during 1 July 2025 to 30 September 2025 ● Considered and approved the budget of AIMCG for the year 2026
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Use of Internal Information

For transparency of AIMCG management, the REIT Manager establishes the policy to lay out a guideline for our directors, executives, and/or employees related to the internal information to prevent the improper and/or illegal information usage. All directors, executives and/or employee shall refrain from use or disclose any significant internal information of AIMCG to the public for their own benefit or other persons advantages. Additionally, they are responsible for reporting the possession of trust unit in every trust unit trading or transfer by *System of the board of directors, executives, auditors, planners, and planning executives who submitted the changes in securities and derivatives holding report (Form 59)* through the electronic system of SEC. In addition, the REIT Manager shall inform the prohibition of trust unit trading or transfer via email within 30 days prior to publishing of the quarterly and annual financial statements to SET or prior to the disclosure of significant internal information of AIMCG that may affect to trust unit price.

Investment Decision Making and REIT Management

Investment in Main Assets

The REIT Manager has a system in place to oversee, manage, and mitigate investment risks that are important to the REIT, summarized as follows:

1. Business Development Department will look for opportunities to invest in main assets and perform primary inspection in order to consider whether such investment meet with objectives and policy on investment of AIMCG, related laws, and criteria as defined in the notifications of SEC. Subsequently, preliminary investment report will be proposed to CEO for consideration and approval.
2. In the event that CEO approves primary investment report, Business Development Department will inspect and review details of assets (Due Diligence) thoroughly including information, title deeds, and related documents under criteria on assets investment as declared by SEC as well as assess possible risks caused by investment in such assets.
3. In the event of investing in real estate located in foreign countries, there must be an examination and verification of the REIT's ability to acquire and own real estate in accordance with the laws of that country. The REIT must obtain the opinion of legal advisors specialized in the laws of that country to assist in the examination and verification process.
4. Arrange for the asset appraisal by independent appraiser (outsourcer) and jointly review asset appraisal report as defined in the notifications of SEC for using as the information for making decision on investment of such assets.
5. Present to the Board of Directors to consider and approve. After obtaining approval from the Board of Director, the Business Development Department will send information on the aforementioned assets to the Trustee for approval and/or trust unitholder for consideration and approve, depending on the type and size of the transaction. The criteria for consideration are as follows.

Acquisition / Disposition of Main Assets

Transaction size	Approval Authority		
	CEO	Board of Directors	Trust unitholders
<u>Small transaction:</u> Transaction size with a value of less than 10 % of total asset values	P		
<u>Medium transaction:</u> Transaction size with a value of 10% or more but less than 30% of total asset values		P	
<u>Large transaction:</u> Transaction size with a value of 30% or more of total asset values			P

Transactions between AIMCG and the persons connected to AIMCG

Transaction size (whichever is higher)	Approval Authority		
	CEO	Board of Directors	Trust unitholders
<u>Small transaction:</u> A transaction with a value not over 1 million Baht or less than 0.03% of net asset value	P		
<u>Medium transaction:</u> A transaction value exceeding 1 million Baht or 0.03% or more of net asset value		P	
<u>Large transaction:</u> A transaction value from 20 million Baht and above or exceeding 3% of net asset value			P

The criteria must be in accordance with the rules and regulations set by the SEC and as amended by the SEC announcement. In the event of initial asset investment before REIT establishment, the transaction does not require approval from the Trustee.

6. Operations must be performed as defined in Trust Deed and other contracts in relation to investment in assets.

Procurement of benefit from AIMCGs Main Assets

1. The REIT Manager will procure benefits from main assets by leasing, sub-leasing, and allowing the use of spaces with service charge, providing services in relation to renting or allowing the use of spaces. The REIT Manager will not

perform any action to utilize AIMCG for operating the businesses, for example, hotel business or hospital business, etc., except when necessary due to the change of tenants or in process of seeking new tenants. The REIT Manager may temporarily operate the REIT for other business purposes, as prescribed by relevant laws.

2. In the event that the REIT Manager will rent the property to person who will use such property for operating any business that cannot be operated by AIMCG, for example, hotel business or hospital business, etc., most of rental fee shall be agreed in a fix amount in advance and may also set additional rental fee based on the operating results of the tenant. Such agreement regarding the rental fee shall be disclosed in the Registration Statement and Prospectus, Annual Registration Statement and Annual Report.
3. The REIT Manager is prohibited from leasing any property to any person if there is a reasonable suspicion that such property will be used for operating any business that is immoral or illegal. For each lease, the REIT Manager shall include a termination clause in the agreement, allowing for termination if the tenant is found to be using the property for such purposes.
4. The REIT Manager shall maintain the main assets to be in good condition and ensure they remain operational for income generations. The REIT Manager is responsible for procuring the property all-risks insurance with sufficient and appropriate coverage, to the Trustees satisfaction, to restore AIMCG properties and ensure their continued income generation as usual during the investment period. Such property all risks insurance must cover all kinds of disaster that may be occurred within properties under the coverage that is not less than Full Replacement Cost. In addition, the REIT Manager must obtain the public liability insurance for covering third parties who may suffer damage caused by the properties or any operations conducted within the properties under sufficient and appropriate coverage. When considering the adequacy of the insurance of the insurance policies procured by the REIT Manager, the Trustee shall not unreasonably withhold approval of the insurance procurement or its coverage without proper justification.
5. In the event that AIMCG acquires the ownership of any property and the REIT Manager intends to generate income from such property through leasing it to the former owner, the REIT Manager shall determine the rental fee at a fair market rate, consistent with normal commercial, as if the transaction were conducted with an unrelated third party.

Selection of Property Manager

In the case where the REIT Manager intends to assign property management duties to property managers, the REIT Manager shall carefully select property managers with prudence, supervise and monitor the performance of property managers sufficiently to ensure that property managers are qualified in terms of their knowledge, capabilities, expertise and experience in managing the real estate of AIMCG. In addition, the REIT Management shall control and supervise performance of property managers to ensure compliance with Trust Deed, the REIT management agreement, and applicable laws and notifications for the best interest of unitholders and investors in general. In appointing property managers to manage the invested real estate of AIMCG in relation to, for example, day-to-day operations of such real estate, the REIT Manager shall, at least, proceed with the following:

1. To assess and evaluate qualifications of property managers by taking into account their experience, reputation and track records in terms of, for example, tenant acquisition, debt collection, in-house building maintenance, rental space management, rental service delivery, internal control to prevent revenue leakage, effective expense disbursement control, mechanism to prevent conflicts of interest between property managers and AIMCG, and other important factors. This is to provide assurance that property managers will be able to effectively manage assets of AIMCG and add value to AIMCG and trust unitholders.
2. To review the suitability of the compensation of property managers which must be commensurate with their performance in order to motivate property managers to boost the revenue of AIMCG. For example, the compensation of property managers may be tied to actual rental revenue and service fee or net profit from property rental.

3. To establish mechanism that allows AIMCG to change their property managers if the property managers fail to comply with terms and conditions specified in property management agreements or their performance is unsatisfactory.
4. To establish a process for regular monitoring and evaluation of the internal control system of property managers to ensure that their internal control systems remain effective and can prevent or easily detect frauds or noncompliance. For example, property managers may be required to submit reports on internal control system assessment (if any) conducted by auditors and internal auditors, only in relation to the AIMCG operation, to the REIT Manager.

The REIT Manager may specify in property management agreements that property managers are held liable for benefit loss suffered by AIMCG where such loss is caused by the negligence of property managers in respect of their internal control systems which are vulnerable to frauds.

If the REIT Manager finds that property managers perform or fail to perform acts and such action or inaction cause the property managers to lack credibility, based on the generally accepted duties, authority and professional standards of property managers, in terms of their ability to fulfil duties specified in property management agreements, the REIT Manager shall arrange to terminate the property management agreements in order for the REIT Manager to either take over the property management or select new property managers as replacements.

Property Managers Performance Monitoring

The REIT Manager has the duties to control and govern the property in order to maintain the ultimate benefit of and trust unitholders and investors as follows:

1. To prepare or approve the annual operating plan and the annual budget assigned to the property manager to prepare the details of certain incomes and expenses occurring each year in order to avoid unwanted expenses and not to overlook the fixed expenses, and to set goals to procure income each year. This also includes monitoring, controlling AIMCG incomes and expenses in line with the operating plans and budgets set above. The aforementioned annual budget must be approved from the Trustee.
2. To set the conditions to motivate the property manager to increase value and returns to AIMCG, including reducing the risk for trust unitholders.
3. To supervise and monitor the REIT Manager to perform in accordance with the REIT Manager's strategic plans and policies for managing the REIT.
4. To establish policies and procedures for recruiting new tenants, so that the REIT Manager and property manager can procure rental space from the AIMCGs assets to serve and meet the needs of the parties interested in renting as much as possible.
5. To prepare an agreement on the methods of obtaining and distributing benefit between AIMCG and the tenants (if any) and the collection of expenses from AIMCG, taking into account of the benefits of the REIT. The REIT Manager must inform the appraiser about the existing property obligations under the former lease agreement with the tenants in order to determine fair appraisal price for that property. Besides, the REIT Manager must supervise and monitor the property manager to perform in accordance with the said agreement.
6. To consider or review the guidelines for selecting major tenants, or engage with the property managers in planning the tenant mix to limit and control the risk or fluctuation of annual rental income.
7. To review or consider formulating the rental and service fee policy for with the property managers. So that the rental and service rates are at reasonable rates according to the market conditions at that time.
8. To review the system for controlling costs of maintaining or repairing equipment or buildings of the property managers in order to assess the suitability of repair or replacement. This is to ensure that such expenses will not be wasted and will benefit to AIMCG.
9. To assess the appropriateness of procurement control system of the property managers in order to ensure that AIMCG receives products or services that are worth the money paid; no additional charges to AIMCG and under Trust Deed, Registration Statement for offer for sale of trust units, and the prospectus.

10. To assign the property managers to monitor and supervise the tenants to pay all expenses and taxes related to the payment of AIMCG within the scope permissible by law, and assign the property managers to prepare a report on payable taxes and insurance premiums on an annual or monthly or quarterly basis (based on the payment cycle) for the benefit on tracking the tenants to make full payment as quickly as possible. The REIT Manager will consider the necessity to terminate the lease agreement or modify the lease terms or rental rates for this tenant in the future.
11. To analyze abnormality in the management of the property managers, as well as randomly examine the performance of property managers without prior notice.
12. The REIT Manager must follow-up and review the performance of property managers on a regular basis.

In addition, the REIT Manager must provide a system for monitoring and randomly examining in order to ensure that the property managers have complied with the following criteria:

1. To correctly collect income and deliver AIMCG.

- 2.

To make no overcharge to AIMCG and the expenses must be within the framework of the REIT management agreement, Trust Deed, the Registration Statement for the Offer for Sale of Trust Units and the Prospectus required to collect the money.

3. To store, control and oversee key assets, as well as taking good care and maintenance of the AIMCG's assets properly, so that they can be used to continuously procure benefits in the long term.

4. To separate important duties such as approval of transactions, care of assets and recording of accounting and information apart for checks and balances.

5. To ensure the implementation of contingency plan to accommodate any emergency or unforeseen events that may occur or may have a serious impact on the operation of AIMCG, property manager including the REIT's assets.

6. To take measures to prevent conflicts of interest that may arise between property managers and AIMCG.

7. Must have regular meetings with the property manager in order to evaluate the performance of AIMCG and seek suitable solutions for the problems arising in the operation of AIMCG.

The REIT Manager has the opinion that all property managers have performed in accordance with the planned, budget and goals set.

REITs Utilization Monitoring

The REIT Manager shall monitor the performance of property managers appointed by the REIT Manager. The Asset Management Department is responsible for supervising, examining and control the property managers performance closely in order to safeguard the benefits of trust unitholders and investors. In addition, the REIT Manager is responsible for controlling and managing income and expenses of AIMCG in order to achieve its target as defined in monitoring system on operation of property manager as follows:

1. Examine the report of rental fees and service fees collection.
2. Examine the report of procurement expenses for maintenance or repairing equipment or buildings by Property Manager (third party).
3. Examine the correctness and accuracy of revenue collection and delivery to AIMCG.
4. Examine the report of outstanding (monthly, quarterly and/or annual) tax and insurance premium.
5. Discuss with the property manager regularly in order to evaluate the operation performance of AIMCG and find out the appropriate solution for any troubles that may occur in the AIMCGs operation.

REIT Managers Remunerations

The REIT Managers Remunerations are summarized as follows:

Management Fee

AIMCG agrees to pay the REIT management fee (Excluding VAT) at the rate not exceeding 0.75 percent per year of the total asset value (TAV) of AIMCG as of the last day of each month, but the minimum fee shall not be less than 5,000,000 Baht per year. AIMCG agrees to pay the REIT management fee to the REIT Manager on a monthly basis.

Performance Fee

AIMCG agrees to pay the performance fee (Excluding Vat) to the REIT Manager at the rate not exceeding 2.75 percent per annum of the net income from rental and service agreements. AIMCG agrees to pay the performance fee to the REIT Manager on a monthly basis.

Incentive Fee

The Incentive Fee refers to the extra compensation arising from managing of REIT and REITs main assets at the rate not exceeding 3 percent per annum of the operating profit of AIMCG. AIMCG agrees to pay the incentive fee to the REIT Manager on a monthly basis.

Commission Fee

1. If an existing retail tenant renews the lease and service agreement for 3years, AIMCG agrees to pay a commission to the REIT Manager at the rate equivalent to 0.5months rental and service fees that AIMCG will receive from the retail tenant according to the lease and service agreement.If the agreement is renewed with the term more or less than 3 years, the commission amount may increase or decrease (as the case may be) in proportion to the actual rental period.
2. Ifnew retail tenant enters into the lease and service agreement for a period of 3 years, AIMCG agrees to pay a commission to the REIT Manager in the rate equivalent to 1months rental and service fees that AIMCG will receive from the retail tenant according to the lease and service agreement. If the term of agreement is more or less than 3 years, the commission amount may increase or decrease (as the case may be) in proportion to the actual rental period.

Common Area Service Fee

The Common Area Service Fee refers to the monthly fees payable to the common area service providers for the real estates of each project in which AIMCG has invested (if any). The fee shall be at the actual rate charged by the service providers, starting from the rate of 3 Baht per square meter. In this regard, the increase in the common area service fee shall not exceed 3.5 percent per year and AIMCG agrees to pay the common area service fee to the common area service providers on monthly basis.

Acquisition Fee and Disposal Fee

1. Acquisition Fee of main assets and equipment (if any): Not exceeding 3 percent of the value of each acquired asset.
2. Disposal Fee of main assets and equipment (if any): Not exceeding 3 percent of, whichever is lower between the value of each disposed asset, and the appraised value assessed by an appraiser on the approved list of the SEC Office.

Information disclosure to trust unitholders

The REIT Manager emphasizes on facilitating trust unitholders and general investors to access to information of AIMCG conveniently and equally by regularly disclosing correct, complete and timely information on finance, performance, and other important information in order to enable trust unitholders and investors to use such information for making decision on investment. Information was disclosed via various channels including the SEC Office, SET, and website of the REIT Manager, whereas Legal and Compliance Department has to be responsible for preparing and/or governing, collecting information from related departments to disclose information of REIT Manager and AIMCG to meet with Trust Deed and related to rules. In addition, Legal and Compliance Department has to disclose information, coordinate, and

mutually perform operations with Trustee under *Memorandum of Understanding on Mutual Operations between REIT Manager and Trustee* with the following systems for supporting information disclosure:

1. To gather rules and regulations in relation to information disclosure.
2. To prepare the check list for using as the guidelines for disclosing information correctly, completely, and timely.
3. To follow-up and update the above rules for publishing to executives and/or related departments regularly.
4. To disclose information to meet with the criteria as defined in related rules.
5. To disclose information to Trustee; Legal and Compliance Department shall disclose information, coordinate, and mutually performs operations with Trustee under *Memorandum of Agreement on Mutual Operations between the REIT Manager and Trustee*. According to this MOA, AIMCG has to submit reports to Trustee under defined period or upon important events by gathering all relevant information, opinions, principles, reasons, and supporting documents from related internal departments in order to make the reports for submitting to Trustee.

Trust Unitholders Meeting

Event required for the Trust Unitholders Approval

The events required for the Trust Unitholders Approval are as follows;

1. Acquisition or disposal of the main assets with the value from 30 percent of total asset value of AIMCG. However, the size of such transactions may be subject to change based on the relevant laws, regulations, and related announcements.
2. Increase or reduction of paid-up capital of AIMCG that is not specified in Trust Deed.
3. General Mandate of AIMCG
4. Transactions made by and between AIMCG and the REIT Manager or persons connected to the REIT Manager with the value from 20,000,000 million Baht or over than 3 percent of the net asset value of AIMCG, whichever is higher. The size of such transactions is subject to be changed by laws, rules, regulations, and related notifications.
5. Changing of distributions and return of capital to trust unitholders.
6. Replacement or discharge of Trustee.
7. Replacement or discharge of the REIT Manager.
8. Amendment of Trust Deed on clauses that may significantly affect to the rights of trust unitholders.
9. Liquidation of AIMCG.
10. the cases considered by Trustee or the REIT Manager as necessary or proper to propose to trust unitholders for considering and giving resolutions.
11. Any conduct or activities that deviate from the commitments set forth in the application for the issuance of trust unit, the registration statement and the prospectus

Responsibility of the REIT Manager in convening of the Meeting of Trust Unitholders

The REIT Manager shall be responsible for holding the Meeting of Trust Unitholders as follows;

1. When trust unitholders collectively holding no less than 10 percent of all issued trust units submit a joint written request to the REIT Manager to call the Meeting of Trust Unitholders, explicitly stating the reasons convening a Meeting of Trust Unitholders. When trust unitholders collectively submit a joint written request for convening the Meeting of Trust Unitholders, the REIT Manager shall hold the Meeting of Trust Unitholders within 45 days from the date of receiving such letter from trust unitholders.
2. When the Trustee deems it necessary or appropriate to propose agendas to the Meeting of Trust Unitholders for consideration and passing resolutions on such agendas, the REIT Manager shall convene the Meeting of Trust Unitholders within 1 month from the date of receiving the letter from Trustee. However, the Trustee's right to consult with the REIT Manager regarding such necessity shall not be deprived.
3. In any other case that the REIT Manager deems it necessary or appropriate to propose the matter to the Meeting of Trust Unitholders for consideration and passing resolutions on such matter for the benefit of the management of AIMCG. However, the Trustee's right to consult with the REIT Manager regarding such necessity shall not be deprived.

Nevertheless, the REIT Manager has duty and responsibility to establish channels for two-way communication, whether through direct meetings with trust unitholders or other appropriate means, to enable unitholders to request additional information. This must be facilitated within 4 months from the end of AIMCGs fiscal year.

The Convening of Trust Unitholders Meeting

To call the meeting of trust unitholders, the REIT Manager shall make the invitation letter specifying venue, date, time, agendas, and proposals of the meeting with proper details and methods. It is necessary to clearly specify that each agenda is for acknowledgement, approval, or consideration, as the case may be, including the REIT Managers opinion regarding agenda as aforementioned which may affect to trust unitholders. In this connection, the REIT Manager shall send the invitation letter to trust unitholders by the following case:

1. In general case, the invitation letter must be sent to trust unitholders not less than 7 days in advance.
2. In case that the agenda requires the resolution from trust unitholders no less than 3/4 of the number of trust unitholders attending the meeting and have the right to vote, such agenda shall be delivered to trust unitholders at least 14 days prior the meeting.

In the case of already prescribed specific guidelines regarding the timing of the delivery of the notice and invitation to a meeting, said letter should be delivered in accordance with the guidelines specified for that matter.

The REIT Manager shall announce the meeting notice in local daily newspaper at least 1 issue, not less than 3 days prior the unitholders meeting.

In the event that the REIT Manager does not call the trust unitholders meeting within a period of 45 days from the date of receipt of the letter from the trust unitholders and/or within a period of 1 month from the date of receipt of the letter from Trustee as specified in the Trust Deed, as the case may be, Trustee may call a meeting of the trust unitholders by complying with the above meeting procedures mutatis mutandis. Trustee also has the right to collect expenses incurred (if any) for the trust unitholders meeting, in lieu of the REIT Manager.

Quorum and Chairman of Trust Unitholders Meeting

A minimum of 25 Trust Unitholders or not less than half of the total number of trust unitholders must attend the meeting to form a quorum, and must count a total number of trust units not less than 1 in 3 of the total number of trust units already sold in order to constitute a quorum.

In the event of any unitholders meeting whereby 1 hour after the appointed meeting time, it appears that the number of unitholders attending the meeting do not constitute a quorum as specified in the first paragraph, if the unitholders meeting has been called due to a request by unitholders as specified in the Trust Deed, the meeting should be adjourned. If said unitholders meeting is not per a request by unitholders as specified in Trust Deed, a new meeting time shall be set and an invitation for said meeting shall be sent to unitholders not less than 7 days before the proposed meeting date. In the case of the latter meeting, a quorum is not required.

Voting Rights

Each trust unitholder has 1 vote per 1 trust unit that they hold. However, the following unitholders have certain limitations on their voting rights.

1. Trust unitholders holding trust units exceeding the permitted rate or not in accordance with the criteria specified in Notification No. Tor Chor. 49/2555, Notification No. Kor Khor 14/2555, and Notification No. Sor Thor 29/2555, as the case may be, or in any other proportion as specified in SEC Notifications thus far or any future amendments. This is applicable only to the parts exceeding the permitted rate or that do not meet the said criteria.
2. Trust unitholders having special interests in the matter(s) requiring resolution.

Resolution of Trust Unitholders

In the event that it is not otherwise defined by Trust Deed, the resolution of trust unitholders shall consist of the following votes:

In general cases, the resolution must be Obtained from the majority votes of attended trust unitholders with voting right.

In the following cases, the votes must not be less than 3/4 of total votes of attended trust unitholders with voting rights.

1. Acquisition or disposal of main assets with the value from 30% of total assets of AIMCG.
2. Increase or reduction of paid-up capital of AIMCG that is not specified in the herein Trust Deed.
3. General Mandate of AIMCG
4. Transactions made by and between the REIT Manager or persons in relation to the REIT Manager with the value from 20,000,000 Baht or over than 3% of the net value of the AIMCGs properties, whichever is higher. The size of such transactions is subject to be changed by laws, rules, regulations, and related notifications.
5. Changing of distributions and return of capital to trust unitholders.
6. Replacement or discharge of Trustee.
7. Amendment of Trust Deed on clauses that may significantly affect to the rights of trust unitholders.
8. Liquidation of AIMCG.

Moreover, any resolutions passed by trust unitholders that will result in AIMCG or the REIT Management being in contradiction of or inconsistent with the rules and regulations prescribed in Notification No. Sor Khor. 26/2555 or any other criteria under the Securities Act or the Trust Act shall be considered null and void.

Selection and Appointment of Directors and Top Executives

Selection and Appointment of Directors and Top Executives

Directors and top executives selection and appointment system the REIT Manager has to select and inspect whether the executives have qualifications as specified in the notification of the SEC Office as follows:

1. Have experience on investment management or acquisition for benefits from properties not less than 3 years within 5 years prior working with the Company.
2. Have no prohibited characteristic of person with authority on AIMCG management as defined in the Notification of the Capital Market Supervisory regarding Prohibited Characteristics of Personnel in Capital Market Business.

The Board of Directors or appointed person (as the case may be) will govern selection of Top Executives based on the above qualifications under cooperation of Legal and Compliance Department.

Personnel Monitoring System

The REIT Manager has the system to observe personnel in relation to operations of AIMCG to have appropriate qualifications by assigning Legal and Compliance Department to perform the following actions:

1. When Director/Executive/Persons with authority on management of the REIT Manager is appointed, Legal and Compliance Department will inform him or her on prohibited characteristics of Director/Executive/Persons with authority on management of the REIT Manager.
2. Legal and Compliance Department inform Director/Executive/ Persons with authority on management to fill information and sign in *Certificate of Profile of Director/Manager/Deputy Manager/ Assistant Manager /Department Director and any incumbents of equivalent positions who is responsible for REIT management of the REIT Manager* in order to certify that such person has no prohibited characteristics and Report on Interest of Director/Executive/ Person with Authority on REIT Management and Related Person in order to inform the Company on personal information and relationship with related persons of such person whereas the Company will use such information for auditing interest of such persons in making any transaction with AIMCG.
3. Legal and Compliance Department informs Director/Executive/Persons with authority on management to prepare *Certificate of Profile of Director/Manager/Deputy Manager/Assistant Manager/Department Director and any incumbents of equivalent positions who is responsible for REIT management of the REIT Manager* and submit to Legal and Compliance Department to inform SEC Office within 14 days from the date of material changes and prepare *Report on Interest of Director/Executive/ Person with Authority on REIT Management and Related Person* and submit to Legal and Compliance Department at least once a year or when changing information and submit to Legal and Compliance Department in accordance with SEC rules and regulations.
4. In the event of any significant amendment, Legal and Compliance Department will report to the Board of Directors.
5. The Board of Directors reports the SEC Office in the event that such amendment is contrary to related laws.

6. The Legal and Compliance Department conducts background checks on the directors, executives, and persons with managing power of AIMCG to ensure they meet the qualifications and criteria according to the rules and regulations of the SEC, and coordinates with relevant authorities such as the Legal Execution Department, Anti-Money Laundering Office, etc. on an annual basis.

Selection of Independent Director

To select independent director of the REIT Manager, independent directors shall have at least the following qualifications.

1. Holding shares not exceeding 1 percent of the total shares with voting rights in the REIT Manager, subsidiaries, associates, major shareholders, or controlling persons of the REIT Manager (including related persons as defined by the Securities and Exchange Act).
2. Not being involved in the management, nor having been a director who is involved in the management, as well as not being an employee, consultant who receives a regular salary from the REIT Manager, or any subsidiaries, associates, major shareholders, or controlling persons of the REIT Manager and such benefit or interest shall not be obtained for at least 2 years.
3. Have no direct or indirect business relationship, benefit, or interest on finance and management of the REIT Manager, subsidiaries or associates in the manner that hinders independence unless said persons have been free of the aforementioned characteristics for a period of no less than 2 years.
4. Not being a close relative with any executive or major shareholders of the REIT Manager, subsidiaries, associates, or controlling persons of the REIT Manager.
5. Not being a representative appointed to safeguard the interests of the company's board of directors or major shareholders.
6. Not being or having been an auditor of the REIT Manager, major shareholders, or person with control over the REIT Manager, and not being a shareholder, controlling person, or partner of the accounting firm that has audited the REIT Manager, major shareholder, or controlling person, unless having been free of such characteristics for at least 2 years.
7. Must not be or have previously been a provider of any professional services, including legal or financial advisory services, having received service fees exceeding 2,000,000 Baht per year from the REIT Manager, major shareholders, or controlling persons of the REIT Manager and must not be a significant shareholder, regulator, or partner of said service provider, unless said persons have been free of the aforementioned responsibilities or characteristics for a period of no less than 2 years.
8. Must not operate a business of the same nature and/or in significant competition with the business of the REIT Manager and must not be a subsidiary, significant partner in a partnership, director participating in management, employee, member of staff, or consultant who receives a salary from the REIT Manager, or hold shares exceeding 1 percent of the total number of voting shares of other companies/businesses operating with the same business nature and/or in significant competition with the business or subsidiaries of the REIT Manager.
9. Be ready to use personal discretion independently and in necessary cases for benefits of the REIT Manager as well as be ready to argue on operations of other directors or management.
10. Be able to attend the Meeting of the Board of Directors for making decision on important activities of the REIT Manager.
11. Have appropriate knowledge and experience or high and acceptable potential.
12. Not be listed by SET as a person who is inappropriate to be executive as defined by regulations of SET.
13. Not be sentenced or being incriminated to commit any offence against the securities law, the financial institution law, the non-life insurance law, the anti-money laundering law, or other similar laws governing financial businesses of Thailand or other countries by competent authorities of such jurisdictions in offences related to unfair securities trading or fraudulent or corrupt businesses management practices.
14. Have no other characteristics that may hinder independent opinion giving on operations of the REIT Manager.

The opinion of the REIT Manager is that all directors and Top Executives have experiences and qualifications which are suitable for holding the position and performing the duties in managing AIMCG in order to maximize the benefits of trust unitholders.

Remuneration of the Auditor

AIMCG has appointed Grant Thornton Company Limited as the Auditor for the financial period ended 31 December 2025 with the auditing fee in total amount of 1,255,000 Baht.

Reference link for the full version of corporate governance policy and guidelines : <https://aimcg.listedcompany.com/misc/ar/aimcg-ar2025-en.pdf>
Page number of the reference link : 107-121

Policy and guidelines related to the board of directors

Are there policy and guidelines related to the board of directors : Yes

Guidelines related to the board of directors : Nomination of directors, Independence of the board of directors from the management, Director development, Board performance evaluation

Nomination of directors

The Board of Directors has direct responsibility for considering, selecting, and appointing directors to replace retiring directors, or to nominate additional directors for appointment at the shareholders' meeting, subject to approval by a resolution of the Board of Directors' meeting.

In the scheduled nomination process, at each annual general meeting, one-third of the directors shall retire from office (if the number cannot be divided exactly into thirds, the number nearest to one-third shall retire) and may be re-elected to serve again. In the event that a director position becomes vacant unexpectedly for any other reason, the Board of Directors may appoint a new director upon nomination from the shareholder group that originally nominated the vacating director. Any director appointed in this manner shall hold office only for the remaining term of the director they replaced. The Company shall use the results of the annual Board of Directors' structure and composition evaluation as guidance in recruiting new directors to ensure alignment with the Company's strategy.

1. Qualifications of Directors

Directors

1. A director must be a natural person and:
2. Be a person of legal age.
3. Not be bankrupt, an incompetent person, or a quasi-incompetent person.
4. Has never been sentenced to imprisonment by a final judgment for a property-related offence committed fraudulently.
5. Has never been expelled or dismissed from a government agency or state organization on grounds of corruption.
6. Must not have any prohibited characteristics as defined in the Capital Market Supervisory Board's announcement concerning rules for personnel in the capital market business.
7. Directors should possess knowledge, abilities, expertise, a variety of skills, and work experience that is beneficial to the Company's business and be able to fully dedicate time to their duties.
8. Directors must not engage in any business of the same nature and in competition with the Company's business, or become a partner in a general partnership or a partnership with no liability in a limited partnership, or serve as a director of a private company or another company that engages in a business of the same nature and in competition with the Company's business, whether for their own benefit or for the benefit of others, unless they have notified the shareholders' meeting before the appointment resolution.

Independent Directors

Independent directors must have at least the following qualifications:

1. Hold no more than 1% of the total voting shares in the REIT Manager, its subsidiaries, associates, major shareholders, or any person controlling the REIT Manager (including related persons as defined in the Securities and Exchange Act).
2. Not be or have been a director involved in management, including not be or have been an employee, staff member, or consultant receiving a regular salary from the REIT Manager, or its affiliates, associated companies, major shareholders, or controlling persons of the REIT Manager, and must not have had such interests for a period of at least two years.
3. Not have any business relationship, or any financial or administrative interests whether direct or indirect with the REIT Manager, affiliated companies, or associated companies, of a nature that would impair independence, unless they have been free from such characteristics for at least two years.
4. Not be a close relative of any executive or major shareholder of the REIT Manager, its subsidiaries, associates, or controlling persons.
5. Not be a director appointed as a representative to protect the interests of directors or major shareholders.
6. Not be or have been an auditor of the REIT Manager, a major shareholder, or a controlling person of the REIT Manager, and not be a significant shareholder, a controlling person, or a partner of an audit firm in which the auditor of the REIT Manager, the major shareholder, or the controlling person is affiliated, unless the person has been free from such characteristics for at least two years.
7. Not be or have been a professional service provider, including legal or financial advisors, who receive a service fee exceeding two million baht per year from the REIT Manager, major shareholders, or controlling persons of the REIT Manager, and not be a significant shareholder, controlling person, or partner of such professional service provider, unless the person has been free from such characteristics for at least two years.
8. Not engage in any business that is of the same nature and directly competes with the business of the REIT Manager or its subsidiaries, nor be a significant partner in a partnership, a director involved in management, an employee, a staff member, a consultant receiving regular salary, or hold more than 1% of the total number of voting shares of other companies that engage in any business of the same nature and directly competes with the business of the REIT Manager or its subsidiaries.
9. Be ready to exercise independent discretion and, where necessary, for the benefit of the REIT Manager, and ready to object to the actions of other directors or the management.
10. Be able to attend the Board of Directors' meeting to decide on important activities of the REIT Manager.
11. Possess appropriate knowledge and experience or be highly potential and recognized.
12. Not be a person whose name is on the SET's list of individuals who the SET deems unsuitable for executive positions under its regulations.
13. Have never been convicted or be in the process of being convicted of committing an offence under the securities laws, financial institution laws, non-life insurance laws, anti-money laundering laws, or any similar financial laws whether Thai or foreign laws by a legally authorized authority. This includes offences related to unfair practices in securities trading or management involving deception, fraud, or dishonesty.
14. Have no other characteristics preventing an independent opinion of the REIT Manager's performance.

Reference link for Nomination of directors : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Page number of the reference link : 1-13

Independence of the board of directors from the management

The Board of Directors Charter reflects clear policies and practices to maintain a balance of governance and protect the best interests of trust unitholders, which can be summarized as follows:

1. Structure and Composition for Balance

The Company requires the Board of Directors to consist of five directors, with independent directors comprising at least one-third of the total number of directors, to ensure there are sufficient voices to provide oversight and checks and balances on the management.

2. Mechanism for Independent Functioning

The independence of directors is set out in the roles and duties of independent directors and external directors, who must be ready to exercise their own independent judgment in providing opinions on overseeing management, setting strategies, and establishing operational standards. They also have the authority to object to the actions of other directors or the management in cases where there is a conflict of opinion, particularly on matters that may affect the equality of all shareholders.

3. Qualifications of Independent Directors

To ensure that independence is meaningful in practice, the Company has established rigorous qualifications for independent directors, who must have the following characteristics:

- Hold no more than 1% of the total voting shares in the Company, its subsidiaries, associates, or major shareholders (including related persons).
- Not be or have been a director involved in management, an employee, staff member, or consultant receiving a regular salary from the Company or its affiliates, unless the person has been free from such characteristics for at least two years.
- Family or legal relationships: Not be a close relative of any executive or major shareholder of the REIT Manager or any controlling person.
- Business and professional relationships:
 - Not have any business relationship or any financial or administrative interests, whether direct or indirect, of a nature that would impair independence.
 - Not be or have been an auditor or any professional service provider (such as legal or financial advisors) who receives a service fee exceeding two million baht per year.
 - Not be a director appointed as a representative to protect the interests of directors or major shareholders.
 - Not engage in any business of the same nature and directly competing with the business of the Company or its subsidiaries.
- Have no other characteristics preventing an independent opinion of the Company's performance.

4. Oversight and Supervisory Role

Independent directors have specific responsibilities in overseeing the management on important matters, including:

- Monitoring to ensure there is an accurate and reliable process for the preparation and disclosure of information.
- Providing guidance on appropriate work systems in fulfilling the role of REIT Manager.
- Considering and providing opinions on transactions that may involve conflicts of interest, to ensure they are reasonable and in the best interests of the REIT.
- The relevant departments must regularly report information on related party transactions and weaknesses in the internal control system to the independent directors for their acknowledgement.

In addition, the Company has a Corporate Governance and Risk Management Committee, which has direct responsibility for overseeing the management's performance in accordance with good corporate governance principles, and for assessing key risks across various areas in order to recommend preventive measures and risk mitigation to an acceptable level. The Chairman of the Corporate Governance and Risk Management Committee holds the status of an independent director.

Reference link for Independence of the board of directors from the management : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Page number of the reference link : 1-12

Director development

The results of the committees performance evaluation will be presented to the Board of Directors for consideration and acknowledgement. If the results of the performance evaluation of the committee members indicates a need for improvement, or if committee members are unable to perform their duties effectively, the Legal and Compliance Department will present a report to the Board of Directors to consider ways to improve the committee members performance of duties and will develop a plan to improve the efficiency and performance development of the Board of Directors to restructure the composition of the committees in the future or to consider retiring the committee members from their position

Reference link for Director development : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Page number of the reference link : 10

Board performance evaluation

The Legal and Compliance Department will conduct annual performance evaluations of the Board of Directors, individual directors, and the Chief Executive Officer, considering the efficiency of the performance of their duties in the following areas:

1. Performing strategic duties in developing strategies and policies, advising management, and tracking implementation progress.
2. Performing supervisory duties to ensure that the Company has an operational process in compliance with laws, regulations, and accounting standards, as well as accountability to stakeholders.
3. In terms of the structure and composition of the Board of Directors, having sub-committees and members with diverse skills, experience, and qualifications aligned with the strategy helps the committee to function effectively. This will be beneficial for the development of existing committee members and new committee member recruitment.
4. The committees internal work processes encompass meeting agendas that facilitate balanced functioning, meeting quality, the information received, and collaboration between the committees and the management

Reference link for Board performance evaluation : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Page number of the reference link : 9

Policy and guidelines related to shareholders and stakeholders

Policy and guidelines related to shareholders and stakeholders : Yes

Guidelines and measures related to shareholders and stakeholders : Shareholder, Employee, Customer, Business partner, Creditor, Government agencies, Community and society, Other guidelines regarding shareholders and stakeholders

Shareholder

Engagement Guidelines for Each Stakeholder Group

Trust Unitholders

As the beneficiaries and owners of the key capital that drive the REIT, trust unitholders are the most important stakeholders. Therefore, building and maintaining the confidence of trust unitholders is the key to the sustainable growth and stability of the REIT.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>Receipt of Consistent and Sustainable Distribution: Expect consistent and sustainable distribution payments.</p> <p>Long-term Asset Value Growth: Expect an increase in both total asset value and net asset value per unit.</p> <p>Transparency and Governance: Expect operations conducted with good governance and full disclosure of information, transparent management, and sound corporate governance practices.</p>	<p>Prudent and Professional Property Management: Committing to managing property and financial structures with prudence and care to maximize the benefits for trust unitholders.</p> <p>Pursuit of Investment Opportunities: Consider investing in new high-potential assets.</p> <p>Maintaining Financial Discipline: Control the ratio of debts to total assets to an appropriate level and in accordance with the rules stipulated by the SEC.</p> <p>Distribution Policy: Adhere to the policy of paying distributions not less than 90% of the adjusted net profit and in accordance with the rules stipulated by the SEC.</p> <p>Strategic Management: Aim to maintain occupancy rates, lease renewal rates, and increase the diversification of the tenant mix to stabilize income and achieve risk diversification</p>	<p>Two-way Communication / Trust Unitholders Meeting: Hold a meeting to report on operating results or request resolutions on important matters as specified in the trust deed.</p> <p>Opportunity Day: Organized by the SET to allow executives to present operating performance results and business plans to investors.</p> <p>Digital System and Website: Disclose important information, such as NAV, quarterly performance, through the SETs system and the REITs website (www.aimcgreit.com). An investor relations channel is provided for trust unitholders to contact and make inquiries, including whistleblowing and complaints channels which trust unitholders can submit suggestions and/or complaints regarding matters that may cause damage to the REIT directly.</p>

Reference link for Shareholder : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

Page number of the reference link : 3

Employee

Guidelines for Treating Personnel within the Organization

The REIT Manager recognizes and respects the human rights of all personnel directly employed by the REIT Manager, focusing on building an organizational culture based on equality and free from discrimination, harassment, or bullying of any kind. Furthermore, it strictly complies with labor laws and international standards, maintaining a policy of non-support for child labor, illegal labor, forced labor, and all forms of human trafficking. It also ensures personnel receive appropriate benefits and compensation aligned with the cost of living, while promoting potential and sustainable career growth.

1. Fair Employment and Non-Discrimination

Equal opportunities: Processes from recruitment, selection, performance evaluation to promotion will primarily consider knowledge, ability, and potential, free from bias based on gender, age, religion, disability, or sexual orientation.

Compensation and Benefits: Determining appropriate and fair wages, providing holidays, leave, and welfare benefits that are no less than those required by law.

2. Respect for Workplace Rights and Privacy

Freedom of Expression: Supporting freedom of communication, negotiation, and constructively suggesting guidelines to improve working conditions

Protection of Personal Data: Protecting employees' personal data in accordance with the law and respecting privacy by not unnecessarily intruding into personal lives.

Freedom of Association: Employees have the right and freedom to form or join associations, organizations, or any lawful form of assembly, including engaging in lawful collective bargaining for mutual benefits, without affecting their employment status and without leading to any penalty, intimidation, harassment, or dismissal.

3. Occupational health, safety, and work environment

Workplace Safety: Providing an appropriate working environment to mitigate physical and mental health risks, and maintaining a zero-tolerance policy against all forms of employee harassment, whether verbal, physical, or sexual.

Good Quality of Life: Emphasizing appropriate workloads for employees and implementing flexible working policies, including the use of technology and computer systems to support work and reduce unnecessary overtime.

4. Womens Rights

The REIT Manager prioritizes the well-being of pregnant employees and mothers by providing statutory maternity leave rights, without impacting their employment status or career growth opportunities. It also considers providing appropriate environments, such as child care or nursing areas, and flexible work arrangements as necessary.

Reference link for Employee : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-human-rights-policy-en.pdf>

Page number of the reference link : 4-5

Customer

Engagement Guidelines for Each Stakeholder Group

Tenants

Tenants are considered key business partners, as they are the main source of income for the REIT. Satisfying tenants to retain the existing tenant base and recruiting potential new tenants are critical factors that directly affect the REITs stability and consistent cash flow.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>High-quality and Well-maintained Assets: Expect that the leased assets are of good quality, ready for use, safe, and has supporting factors that are conducive to the tenants business operations.</p> <p>Fair Lease Terms: Expect reasonable and fair lease terms and conditions in the lease agreement for both parties.</p> <p>Efficient Property Management: Require prompt attention and quick response to problems.</p>	<p>Selection of Assets for Investment: Focus on investing in assets with strong potential, quality physical characteristics, constructed meeting industry standards, fully equipped with utility infrastructure, and compliant with applicable laws.</p> <p>Establishing Standard Lease Terms: By establishing standard lease terms that are fair to both tenants and lessors, aligning with market conditions as well as suitable for each asset type.</p> <p>Appointment of Professional Property Manager: Employing a property manager with diverse expertise to provide the highest quality and most efficient services for all types of assets invested by the REIT.</p> <p>Asset Maintenance: Focus on maintaining asset condition to support tenants operations, maintenance for both corrective maintenance when damage occurs, and preventive maintenance to avoid future asset damage, as well as modernization upgrades to maintain competitiveness.</p>	<p>Contact with the Property Manager: This is the primary channel for coordinating and resolving asset-related issues.</p> <p>Direct Contact with the REIT Manager: For negotiating important or strategic matters related to REIT policies.</p>

Reference link for Customer : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

Page number of the reference link : 4

Business partner

Engagement Guidelines for Each Stakeholder Group

Business Partners and Service Providers

Business partners and service providers, including professional consultants such as auditors, asset appraisers, legal advisors, financial advisors, and general contractors, are an important part of supporting the REITs operational excellence and reliability.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>Transparent Selection Process: Expect fair procurement, free from conflicts of interest, and open to equal competition.</p> <p>Compliance with Contracts and Cooperation in Operations: The REIT Manager is expected to adhere to the terms of engagement agreements and to cooperate, including providing any necessary information for the performance of the service providers duties.</p> <p>Payment of Services on Time: Expect on-time payments and collaboration as a long-term business partners for sustainable business growth.</p>	<p>Selection of Specialized Experts: Consider experience, reputation, track record, and service providers listed by the SEC.</p> <p>Performance Evaluation: The REIT Manager evaluates the performance of advisors and service providers to verify cost-effectiveness and quality in line with professional standards and to determine the suitability of continued engagement.</p>	<p>Engagement Agreement: Enter into an agreement that defines the scope of duties, work standards, and reasonable compensation based on the market rate of the business partners service providers.</p> <p>Meetings and Coordination: Hold meetings or communicate via email, video conference, and telephone.</p> <p>Complaint System: open communication channels for business partners to whistleblowing or submit complaints through the Company's whistleblowing system.</p>

Property Manager

A property manager is a specialized external entity that is appointed or employed by the REIT Manager to act as an operational extension of the REIT to oversee day-to-day operations and maintain the value of the asset to generate returns efficiently. The REIT Manager selects highly experienced property manager for each project.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>Policy and Strategic Support: Expect a clear marketing direction and overall strategy to be efficiently implemented.</p> <p>Fair Contracts and Compensation: Require clear and fair contractual terms, as well as incentive compensation rates that reflect the success of project management.</p> <p>Fast Response and Clear Budget: Expect fast approval of the work plan within a reasonable timeframe and sufficient budget allocation for the asset maintenance.</p>	<p>Formulation of Management Policies and Strategies: The REIT Manager is responsible for setting marketing policies, procurement strategies, and overall operational plans for the property managers to drive tenant acquisition and space management.</p> <p>Determination of the Incentive Fee Structure: The REIT Manager determines the compensation of property managers based on performance capability, such as a performance fee (based on net income), an incentive fee (based on operating profit), and a commission fee, to create incentives to increase income for the REIT.</p> <p>Consideration and Approval of the Annual Budget: The REIT Manager jointly considers and approves the annual budget prepared by the property managers to ensure it is adequate for maintaining the asset of each project and considers approving additional repair costs exceeding the allocated budget.</p> <p>Performance Evaluation: Clearly define the scope of duties and responsibilities of the property managers in the property management agreement. The REIT Manager will conduct annual performance evaluations of the Property Managers based on the clear defined evaluation criteria.</p>	<p>Regular Follow-up Meetings: Hold regular (monthly) meetings to monitor performance against goals and budgets.</p> <p>Results Reporting and Incident Reporting System: property managers prepare and submit reports on a regular scheduled basis, such as income and expenses, and reports on outstanding receivables, etc.</p>

Reference link for Business partner : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

Page number of the reference link : 5-7

Creditor

Engagement Guidelines for Each Stakeholder Group

Creditors

Creditors are providers of the funds necessary for the asset acquisition and the REITs growth. Maintaining financial discipline, a strong credit profile, and strict compliance with the terms of the loan agreement are critical to access financing at a appropriate cost. This financial discipline is not only to fulfill the REITs obligations but also a guarantee that the REIT will have access to financing to invest in new value-creating assets in the future. This is directly aligned with the trust unitholders expectations for long-term growth.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>Debt Repayment on Time:Expect monthly interest payments and principal repayments according to the schedule outlined in the contract. (e.g., quarterly installments or a single repayment upon maturity)</p> <p>Compliance with Financial Conditions: The REIT is expected to maintain financial ratios (Financial Covenants) to comply with the terms of the loan agreement throughout the term of the loan agreement.</p>	<p>Maintaining a Debt Serviceability Ratios:Commit to maintaining a debt-to-EBITDA ratio, debt-to-total asset ratio, interest rate coverage ratio (ICR), and debt service coverage ratio (DSCR) not exceeding the ratio specified in the loan agreement and in accordance with the rules set forth by the SEC.</p> <p>Interest Rate Risk Management: Regularly monitor economic conditions and interest rate trends, and consider using financial instruments such as Interest Rate Swapsto mitigate the risk of floating interest rates.</p>	<p>Financial Condition Compliance Report:Prepare and submit a reports on maintaining financial ratios at the intervals stipulated in the loan agreement.</p> <p>Meetings and Negotiations:Contact and coordinate to secure new sources of funding, restructure debts, or request waivers of conditions that impede effective management.</p>

Reference link for Creditor : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

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Government agencies

Engagement Guidelines for Each Stakeholder Group

Regulatory and Government Agencies

Regulatory agencies, such as the SEC and the SET, issue licenses and determine the REITs operating framework. Strict compliance with regulations is therefore essential and non-negotiable in order to maintain the legal status and credibility of the REIT in the capital market.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>Legal Compliance: The REIT is expected to comply with all relevant laws, such as the Securities and Exchange Act and the Trust for Transactions in Capital Market Act, and related notifications.</p> <p>Submission of Accurate and Timely Information: Require submission of registration statement forms and disclosure of information accurately, completely, and on time.</p> <p>Cooperation in Providing Information: Expect cooperation in responding to inquiries or in inspections.</p>	<p>Provision of an Effective Compliance Supervision: Establish an effective internal compliance and operational oversight unit.</p> <p>Scheduled Report Submission: Submit financial reports and disclose information to the SEC and the SET as scheduled.</p> <p>Cooperation in Inspections: Provide information, documents, and evidence, and facilitate the inspection of the authorized officers.</p>	<p>SET Information Dissemination System: Used to notify meeting resolutions, important news, and other reports.</p> <p>Registration Statement form Submission: Submit registration statement form through the SECs electronic system, and communication via email or telephone.</p> <p>Communication through the REIT Manager: Communicate directly with the REIT Manager for urgent matters or specific inquiries.</p>

Reference link for Government agencies : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

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Community and society

Engagement Guidelines for Each Stakeholder Group

Community

Engaging with the community and maintaining good relationships with the communities surrounding AIMCGs assets is the cornerstone of good corporate governance. The community engagement and maintaining good relationships with the community can be done in many forms, not just in the form of social activities but also as a property management strategy that fosters integration into the community for sustainable growth and coexistence with the community.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Safety: Expect risky assets management to be managed according to the Safety First standards to prevent accidents to the community. ● Environmental Management: Expect operations that do not emit pollutants or waste to the public and not disturb the normal livelihood of society and communities surrounding the project. ● Social Value Creation: The project is expected to provide employment opportunities and green space that enhance the quality of life of society and communities around the project. 	<ul style="list-style-type: none"> ● High Operational Standards: Employ specialized experts (property manager) to strictly oversee fire prevention systems, hygiene, and emergency response plans. ● Water Treatment Policy: Promote water treatment practices to ensure wastewater is appropriately treated prior to discharge from the properties, in compliance with applicable environmental standards. ● Waste Separation and Waste Management Measures: Encourage tenants to implement waste separation and waste management systems. ● Noise Pollution Prevention Measures: It is stated in the terms of the lease agreement that the tenant must not cause noise pollution. ● Job Creation and Income Distribution in the Community: Promote the improvement of the quality of life of the society and nearby communities, such as providing space for the community to organize various activities, as well as providing space for the community to sell local products. ● Respect for Human Rights: Treat workers fairly and support equality without discrimination. 	<ul style="list-style-type: none"> ● Management by the Property Manager: The property manager acts as AIMCGs representative in coordinating with and addressing concerns from communities near the project. ● Complaint System: There are whistleblowing and complaint channels through which complainants can report directly via AIMCGs website or through the property manager.

Reference link for Community and society : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

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Trustee

Engagement Guidelines for Each Stakeholder Group

Trustee

A trustee is an entity that holds ownership of the REITs assets of the on behalf of the trust unitholders and oversees the REIT Managers operations to safeguard the trust unitholders interests. The trustee expects the REIT Manager to perform its duties strictly in accordance with the trust deed and applicable laws.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<p>Compliance with the Trust Deed and the Law:The REIT Manager is expected to strictly manage the REIT within the framework of the trust deed, the Trust for Transactions in Capital Market Act and the SECs regulations.</p> <p>Transparency and Safeguarding Best Interest:perations must be fair, honest, and transparent, with a focus on safeguarding the best interests of the trust unitholders as a whole.</p>	<p>Reporting and Auditing:Regularly report operating performance and financial position to the trustee and cooperate in operational inspecting at the REIT Managers officeand the locations of the asset invested by the REIT.</p> <p>Request for Approval of Important Transactions: Obtain the trustees approval before proceeding with transactionsthat are material to main assets or transactions that may have a conflict of interest and follow the procedures required by laws and relevant notifications.</p> <p>Budgeting:Prepare operational plans and annual budgets for the trustee to consider and approve, prioritizing the interests of trust unitholders.</p>	<p>Meetings and Reports: rganize formal joint meetings of trust unitholders ortwo-way communication to answer questions and provide opinions on whether proposed action are legally permissible.</p> <p>Official Communication Channels: Communicate through official letters, emails, and telephone.</p> <p>Memorandum of Agreement on Operations:Coordinate and disclose information in accordance with the mutually agreed Service Level Agreement between the REIT Manager and the Trustee and/or as specified by law and/or relevant notifications.</p> <p>Trustees Report on annual basis:The Trustee prepares a report stating opinions on the REIT Managers performance to be publishedin the annual report.</p>

Reference link for the other policy and guidelines : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-stakeholder-policy-en.pdf>

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prevention of conflict of interest

Policy on Related Transaction in the Future, its Trend and Guideline on the Prevention of Conflict of Interest

The REIT Manager has adopted a Policy on Related Transactions between AIMCG and the REIT Manager and the persons connected to the REIT Manager or between AIMCG and Trustee and the persons connected to Trustee in the future, and has set out a guideline on prevention of conflict of interest between AIMCG and these persons as follows:

Prevention of Conflict of Interest between AIMCG and the REIT Manager and the persons connected to the REIT Manager

The REIT Manager has implemented a conflict-of-interest prevention system between AIMCG and the REIT Manager and the persons connected to the REIT Manager that may cause conflict of which Business Development Department and Legal and Compliance Department shall ensure that all transactions meet with the following criteria:

- Must be subject to Trust Deed and related laws, not contradict to the rules as defined and announced by the SEC Office, importantly, must be for the ultimate benefit of AIMCG.
- Must be reasonable and carried out based on fair price and market conditions.
- Expenses for carrying out transactions charged to AIMCG (if any) must be fair and appropriate.
- Stakeholders in transactions must not participate in approval on transactions.

- Directors, executives, and employees must not receive any personal consideration from any client, lessee, business partner, stakeholder, or persons related to carrying out of any transaction of the REIT Manager or AIMCG.
- Directors, executives, and employees must not lend, borrow, or solicit money or thing from any client, lessee, business partner, stakeholder or persons related to carrying out of any transaction of the REIT Manager or AIMCG, apart from loan borrowing from a bank or financial institute in a capacity of their client.
- Directors, executives, and employees shall not carry on any personal business affecting the performance and workhour of the REIT Manager, and shall not engage or participate in any business in a competitive manner against the business of the REIT Manager or AIMCG, whether or not such director, executive or employee receive any direct or indirect benefit.

Furthermore, directors, executives, and employees shall not hold any share in a competitive business against the REIT Manager or AIMCG, that incapacitates such director, executive, employee from ordinary performance or adversely affects their performance of whether directly or indirectly.

- Directors, executives, and employees shall not perform any act causing a conflict of interest against the REIT Manager and/or AIMCG, or take advantage of, or exploit any information acquired from its being a director, executive, and staff for its own and/or of other personal interest.

If any transaction is likely to create a conflict of interest the REIT Manager and/or AIMCG, directors, executives, and employees shall disclose its information before entering into such transaction, so that Legal and Compliance Department is able to verify the likeliness of conflict of interest between the REIT Manager and/or AIMCG, and then report such transaction to CEO and/or the Board of Directors for their acknowledgement and approval.

Legal and Compliance Department will supervise and prevent conflict of interest between AIMCG and the REIT Manager and the persons connected to the REIT Manager that may cause conflict, through the following operations:

- Gather name list of individuals or juristic persons that may be related parties and keep this information updated for submitting to Trustee every 6 months for considering of related transactions of AIMCG and related parties.
- Inspect whether any transaction is related to any stakeholder of AIMCG and whether it is necessary to apply for approval from Trustee or trust unitholders prior carrying out such transaction.
- In the event of any transaction related to any stakeholder of AIMCG, Business Development Department must propose such transaction to CEO for consideration and approval before forwarding for Trustees consideration of whether such transaction complies with the Trust Deed and relevant laws. After obtaining approval from Trustee, Legal and Compliance Department will have Business Development Department propose such transaction to the Board of Directors for approval, or further presenting to the Board of Directors the REIT Manager to request for the trust unitholders approval as the case may be, subject to the transaction size and rules as defined by the SEC Office (and as amended by the SEC Office).

Prevention of Conflict of Interest between AIMCG and Trustee and the persons connected to Trustee

A related department of the REIT Manager shall inspect any transactions of AIMCG, whether made between AIMCG and Trustee and the persons connected to Trustee. In the event of a transaction made between Trustee and the persons connected to Trustee, such related departments shall submit the information thereof to Legal and Compliance Department for consideration the method of the disclosure to trust unitholders and investors prior to entering such transaction, according to the following disclosure process:

- Disclosure through the Stock Exchange under the rules and regulations set out by the Stock Exchange related to such transaction or other channel granting trust unitholders an access thoroughly to information of such transaction.
- Disclosure shall be made for a reasonable period not less than 14 days.
- Disclosure shall specify a clear channel, method, or not less than 14 days period of objection, unless a favorable resolution from trust unitholders is required for making such transaction, such objection shall be made during a request for trust unitholders resolution.

Legal and Compliance Department will monitor the transactions between AIMCG and Trustee and the persons connected to Trustee under the conflict-of-interest prevention system, regulations and announcements of the SEC Office.

- After obtaining a suitable disclosure method for trust unitholders and investors, Legal and Compliance will propose such disclosure method to CEO, followed by the Board of Directors for their consideration and approval, and ultimately proceed with such approved disclosure respectively.
- Having been approved by the Board of Directors, Legal and Compliance shall make the disclosure of such transaction with a clear channel, method, or not less than 14 days period of objection included, unless a favorable resolution from trust unitholders is required for making such transaction, trust unitholders may make an object at the trust unitholders meeting. If no objection is made, or an objection is made not exceeding 1/4 of the total number of trust units sold, the relevant departments shall make such transaction with Trustee, and then report the result thereof the Board of Directors and proceed with the disclosure respectively.

Reference link for the other policy and guidelines : <https://aimcg.listedcompany.com/misc/ar/aimcg-ar2025-en.pdf>

Page number of the reference link : 144-154

Information on business code of conduct

Business code of conduct

Business code of conduct : Yes

1. Introduction

The Company, in its capacity as the REIT Manager, recognizes its direct and indirect responsibilities to society, and places priority on the interest of trust unitholders. It is committed to conducting management with integrity and fairness, upholding anti-corruption principles, respect for human rights, and ensuring fair labor practices, as well as conducting business with social responsibility and environmental stewardship. Accordingly, the Company has established a Code of Conduct, which all employees are required to adhere to as representatives of the Company.

2. The Companys Code of Conduct

2.1. Responsibilities to Shareholders and Trust Unitholders

The Company is committed to serving as a good representative of its shareholders in conducting business, including the management of the REIT for which it has been appointed as the REIT Manager, with the objective of delivering maximum value for both shareholders and trust unitholders. The Company focuses on long-term growth in value of both the Company and the REIT through the delivery of attractive and sustainable returns for the Company and the REIT, alongside transparent and reliable information disclosure to shareholders and trust unitholders.

2.2. Ethical Business Operations

Ethical business conduct is a code of conduct that the Company considers fundamental and is committed to upholding in the management of the REIT. The Company manages the REIT in strict compliance with applicable laws, including the Securities and Exchange Act, the Trust for Transactions in Capital Markets Act, regulations of the Securities and Exchange Commission (SEC), and the Trust Deed, while upholding good corporate governance principles. This includes avoiding actions that may cause conflicts of interest, fostering free and fair trade competition, treating all tenants equitably, and refraining from engaging in misleading advertising or disclosing false statements that may cause

confusion, misunderstanding, or harm to trust unitholders and the investor. These practices are intended to ensure fairness to other business operators, Trust unitholders, and all relevant stakeholders, and to build long-term investor confidence.

2.3. Respect for Human Rights and Fair Labor Practices

The Company recognizes the importance of fundamental human rights, including the right to life and liberty. It firmly believes that respect for human rights forms the foundation of individual development, and is committed to upholding equality under the law, freedom of expression, and labor rights as defined by labor laws, as well as access to social welfare benefits. It is also committed to ensuring fair and non-discriminatory recruitment and selection of employees, without restriction based on race, religion, or gender.

2.4. Responsibility to Consumers (Tenants)

As the REIT invests in assets including land and buildings such as shopping centers, and community malls the Company prioritizes fair and responsible treatment of its tenants. This includes ensuring tenant safety, sanitation and hygiene. The Company closely monitors and oversees the operation of property managers to maintain standard of service and ensure the delivery of high-quality and safe services that pose no danger to tenants.

2.5. Environmental Protection

The Company recognizes the importance of environmental stewardship and is committed to protecting the environment, conserving natural resources, and reducing various adverse environmental impacts. The Company believes that environmental protection is a shared responsibility of all, and therefore encourages all employees to use resources efficiently by selecting energy-efficient equipment and promoting the recycling and reuse of resources. The Company also actively promotes energy conservation initiatives and ensures strict compliance with all applicable environmental laws.

2.6. Anti-Corruption

The Company opposes all forms of corruption and has a policy of not offering money, incentives, gifts, or any special benefits of any form, whether directly or indirectly through third parties, to customers, the Company's business partners, external organizations, or government officials, in order to obtain or retain a business advantage or benefit. This includes a prohibition on facilitation payments or any other payments intended to expedite or facilitate routine actions, with the sole exception of customary business hospitality.

2.7. Conflict of Interest Avoidance

In the course of their duties, situations may arise where an employee's personal interests conflict with those of the Company and the REIT. Such conflicts may arise in various forms. Therefore, the Company has established guidelines for all employees to follow to avoid conflicts of interest, as detailed below.

1. Acceptance of Money or Rewards

Employees must not accept any money or personal benefits of any kind from the Company's customers, tenants, business partners, or any other person, in connection with the performance of their duties on behalf of the Company. Employees must not lend or borrow money, or solicit money, goods, or other items from customers or persons conducting business with the Company, except for ordinary borrowing arrangements with banks or financial institutions in their personal capacity as a customer of such banks or financial institutions.

2. Other Business Operations

Any personal business undertaken by an employee must not interfere with the performance of their duties or working hours for the Company. Employees are also prohibited from engaging in or participating in any business that competes with the business of the Company Group, regardless of whether such employee derives direct or indirect benefit therefrom.

3. Conducting Business with the Company Group

Any business dealings with the Company, whether conducted in a personal capacity, through family members, or through a legal entity in which the employee has an interest, must be disclosed to the Company prior to entering into such transactions.

Employees who have a conflict of interest are prohibited from approving the entry into such transactions or taking any actions on behalf of the Company in relation thereto.

Persons undertaking transactions on behalf of the Company are required to verify whether business counterparties have any relationship with any employee of the Company prior to entering into such transactions, in order to prevent any potential conflicts of interest. The definition of "relationship" shall be in accordance with the rules of the Board of Governors of the Stock Exchange of Thailand regarding the disclosure of information and conduct of listed companies in relation to related party transactions.

2.8. Protection and Maintenance of Company Assets

Employees at all levels are responsible for safeguarding and maintaining the Company Group's assets and ensuring that such assets are used for the maximum benefit of the Company Group, and not for personal gain or the benefit of others. The Company has a policy to prepare business related documents, maintain financial and accounting records, and prepare financial reports with integrity, in a timely, accurate, and complete manner, in accordance with applicable laws and widely accepted accounting standards.

All employees must handle confidential information appropriately and must not communicate material, non-public information obtained in the course of their duties to other departments or external parties who are not entitled to access such information. Employees are also responsible for making every effort to protect such confidential information, including through the secure storage of confidential documents and data.

2.9. Intellectual Property

The Company's intellectual property, including copyrights, patents, trademarks, and trade secrets, is critical to maintaining its competitive advantage. Therefore, all employees have a duty to protect, preserve and defend the Company's rights to all of its intellectual property and to exercise those rights responsibly. Additionally, all employees must respect the lawful intellectual property rights of others.

2.10. Use of Inside Information and Trading in Units

Employees at all levels must not use inside information or material non-public information of the REIT under the Company's management, including information of listed companies that the REIT engages in transactions that has not been disclosed to the public, for their own benefit or disclose such information to any other person, for the purpose of trading in the trust units or securities of such listed companies.

Employees at all levels have the right to trade trust units under the Company's management. However, employees who wish to trade trust units must comply with the Company's securities trading policy for directors, executives, and employees, in order to prevent potential conflicts of interest and ensure that all trust unit holders are treated fairly and transparently.

2.11. Disclosing Information or Giving Interviews to the Public

Any information disclosed in relation to the Company and the REIT under the Company's management must be based on truthful and accurate information and communicated with due care.

Individuals who are not authorized or have not been assigned are prohibited from providing any information or granting interviews to the media or the public regarding, or making any reference to, the Company and the REIT in any manner that may affect the reputation or business operations of the Company and the REIT.

2.12. Related Transactions between the Company and the REIT

In the event of any transactions between the Company and the REIT under its management, the Company shall comply with the applicable rules and approval procedures, as if such transactions were conducted with third parties.

2.13. Information and System Security

The REIT Manager has established methods and procedures for the use of data within the central information system database, to ensure directors, executives, and employees of the REIT Manager use the information correctly. This is intended to ensure that the REIT Managers internal data management is secure, reliable, and accessible at all times. In managing information in each database, each department is responsible for overseeing the accurate, secure, and consistently available storage of the data under its control. Each department must classify data into appropriate groups, define authorized user groups, and establish the access permissions for each user group.

2.14. Emergency Response

To ensure the continuity of the REIT management even during a crisis or emergency, the establishment of effective crisis and emergency response processes is essential to enable the Company to address unforeseen events and resume operations in a timely manner. This will help minimize impacts on the operations of the assets in which the REIT invests and/or operations of the REIT itself including, but not limited to, financial, legal, reputational, and other potential impacts. Accordingly, the Company has established an effective and practical Business Continuity Plan (**BCP**) to prepare for crises or emergencies that may restrict access to the office building and impact resources critical to normal business operations. The BCP covers five types of emergencies as follows:

1. Natural disaster
2. Accidents or man-made incidents
3. Public protests or blockades affecting Company operations
4. Epidemics or serious infectious diseases
5. Cyber Theft incidents involving information technology systems

3. Business Partners Code of Conduct

The REIT Manager is committed to promoting ethical and responsible business conduct across all aspects of the supply chain, including human rights, labor practices, occupational health and safety, environmental, anti-corruption measures, and personal data protection. To this end, the REIT Manager has established screening and due diligence guidelines for business partners including property managers (collectively referred to as **business partners**), who serve as vital business allies and a key component of the supply chain that generates value for the REIT. The objective is to prevent the trust unitholders fund from being used to support any illegal or unethical activities through these business partners, in any form whatsoever.

The REIT Manager requires appointed or hired partners to respond to a human rights questionnaire and provide written assurance that they will not violate human rights principles and will strictly comply with applicable labor laws, covering the following key human rights principles.

1. Appropriate and Safe Working Conditions

The business partners shall ensure all employees and workers are provided with a suitable, hygienic, and safe working environment in accordance with the Safety First standard.

2. Labor Rights

The business partners must certify and ensure that all employees and workers receive compensation, work in accordance with prescribed working hour limits, and are entitled to leave and various benefits in full compliance in accordance with applicable labor laws, including payment of wages not less than the statutory minimum wage.

3. Prohibition of Illegal Labor

Business partners must not employ child labor, undocumented migrant workers and must not use forced labor or engage in or be involved with human trafficking in any form.

4. Equality and Non - Discrimination

Business partners must treat all employees and workers fairly and equally, without discrimination, harassment, or bullying, regardless of race, nationality, religion, gender, age, disability, or any other status.

Furthermore, the Company has established a whistleblowing channel, allowing employees of business partners to report human rights violations directly to the REIT Manager. Appropriate measures are in place to protect whistleblowers, as detailed in the REIT Managers Whistleblowing Policy.

For business partners acting as property managers, the Company requests that such property managers prepare and submit statistics on accidents or safety incidents occurring within the REITs assets under their management, on a monthly basis or within such timeframe as specified by the REIT Manager.

In addition, the Company requires its business partners to complete a Third Party Due Diligence Form to verify their compliance with personal data protection laws and to identify any associated risks.

Reference link for the full version of business code of conduct : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 1-7

Policy and guidelines related to business code of conduct

Guidelines related to business code of conduct : Prevention of Conflicts of Interest, Anti-corruption, Prevention of Misuse of Inside Information, Compliance with laws, regulations, and rules, Information and assets usage and protection, Information and IT system security, Environmental management, Human rights

Prevention of Conflicts of Interest

Conflict of Interest Avoidance

In the course of their duties, situations may arise where an employees personal interests conflict with those of the Company and the REIT. Such conflicts may arise in various forms. Therefore, the Company has established guidelines for all employees to follow to avoid conflicts of interest, as detailed below.

1. Acceptance of Money or Rewards

Employees must not accept any money or personal benefits of any kind from the Company's customers, tenants, business partners, or any other person, in connection with the performance of their duties on behalf of the Company. Employees must not lend or borrow money, or solicit money, goods, or other items from customers or persons conducting business with the Company, except for ordinary borrowing arrangements with banks or financial institutions in their personal capacity as a customer of such banks or financial institutions.

2. Other Business Operations

Any personal business undertaken by an employee must not interfere with the performance of their duties or working hours for the Company. Employees are also prohibited from engaging in or participating in any business that competes with the business of the Company Group, regardless of whether such employee derives direct or indirect benefit therefrom.

3. Conducting Business with the Company Group

Any business dealings with the Company, whether conducted in a personal capacity, through family members, or through a legal entity in which the employee has an interest, must be disclosed to the Company prior to entering into such transactions.

Employees who have a conflict of interest are prohibited from approving the entry into such transactions or taking any actions on behalf of the Company in relation thereto.

Persons undertaking transactions on behalf of the Company are required to verify whether business counterparties have any relationship with any employee of the Company prior to entering into such transactions, in order to prevent any potential conflicts of interest. The definition of "relationship" shall be in accordance with the rules of the Board of Governors of the Stock Exchange of Thailand regarding the disclosure of information and conduct of listed companies in relation to related party transactions.

Reference link for Prevention of Conflicts of Interest : <https://www.aimcgreit.com/storage/sustainability->

Page number of the reference link : 4

Anti-corruption

Anti-Corruption

The Company opposes all forms of corruption and has a policy of not offering money, incentives, gifts, or any special benefits of any form, whether directly or indirectly through third parties, to customers, the Company's business partners, external organizations, or government officials, in order to obtain or retain a business advantage or benefit. This includes a prohibition on facilitation payments or any other payments intended to expedite or facilitate routine actions, with the sole exception of customary business hospitality.

Reference link for Anti-corruption : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 3

Prevention of Misuse of Inside Information

Use of Inside Information and Trading in Units

Employees at all levels must not use inside information or material non-public information of the REIT under the Company's management, including information of listed companies that the REIT engages in transactions that has not been disclosed to the public, for their own benefit or disclose such information to any other person, for the purpose of trading in the trust units or securities of such listed companies.

Reference link for Prevention of Misuse of Inside Information : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 5

Compliance with laws, regulations, and rules

Ethical Business Operations

Ethical business conduct is a code of conduct that the Company considers fundamental and is committed to upholding in the management of the REIT. The Company manages the REIT in strict compliance with applicable laws, including the Securities and Exchange Act, the Trust for Transactions in Capital Markets Act, regulations of the Securities and Exchange Commission (SEC), and the Trust Deed, while upholding good corporate governance principles. This includes avoiding actions that may cause conflicts of interest, fostering free and fair trade competition, treating all tenants equitably, and refraining from engaging in misleading advertising or disclosing false statements that may cause confusion, misunderstanding, or harm to trust unitholders and the investor. These practices are intended to ensure fairness to other business operators, Trust unitholders, and all relevant stakeholders, and to build long-term investor confidence.

Reference link for Compliance with laws, regulations, and rules : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 2

Information and assets usage and protection

Information and System Security

The REIT Manager has established methods and procedures for the use of data within the central information system database, to ensure directors, executives, and employees of the REIT Manager use the information correctly. This is intended to ensure that the REIT Manager's internal data management is secure, reliable, and accessible at all times.

In managing information in each database, each department is responsible for overseeing the accurate, secure, and consistently available storage of the data under its control. Each department must classify data into appropriate groups, define authorized user groups, and establish the access permissions for each user group.

Reference link for Information and assets usage and protection : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 4

Information and IT system security

Information and System Security

The REIT Manager has established methods and procedures for the use of data within the central information system database, to ensure directors, executives, and employees of the REIT Manager use the information correctly. This is intended to ensure that the REIT Managers internal data management is secure, reliable, and accessible at all times.

In managing information in each database, each department is responsible for overseeing the accurate, secure, and consistently available storage of the data under its control. Each department must classify data into appropriate groups, define authorized user groups, and establish the access permissions for each user group.

Reference link for Information and IT system security : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 6

Environmental management

Environmental Protection

The Company recognizes the importance of environmental stewardship and is committed to protecting the environment, conserving natural resources, and reducing various adverse environmental impacts. The Company believes that environmental protection is a shared responsibility of all, and therefore encourages all employees to use resources efficiently by selecting energy-efficient equipment and promoting the recycling and reuse of resources. The Company also actively promotes energy conservation initiatives and ensures strict compliance with all applicable environmental laws.

Reference link for Environmental management : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 3

Human rights

Respect for Human Rights and Fair Labor Practices

The Company recognizes the importance of fundamental human rights, including the right to life and liberty. It firmly believes that respect for human rights forms the foundation of individual development, and is committed to upholding equality under the law, freedom of expression, and labors rights as defined by labor laws, as well as access to social welfare benefits. It is also committed to ensuring fair and non-discriminatory recruitment and selection of employees, without restriction based on race, religion, or gender.

Reference link for Human rights : <https://www.aimcgreit.com/storage/sustainability-policy/20260331-aimcg-code-of-conduct-en.pdf>

Page number of the reference link : 3

Promotion of compliance with the business code of conduct

Promotion for the board of directors, executives, and employees to comply with the business code of conduct : Yes

The Company has established a Code of Conduct in writing and requires all employees to adhere to it in their capacity as representatives of the Company. The processes for promoting compliance with the Code of Conduct across all levels are as follows:

Board of Directors Level: The Company has designated the review of the Code of Conduct and the oversight of compliance therewith as one of the criteria in the Board of Directors' annual performance evaluation, which is conducted by the Legal and Compliance Department. This is to ensure that the Board of Directors takes an active role in overseeing the Company's ethical business conduct.

Management and Employee Level: The REIT Manager's work regulations require all employees at every level to comply with the Company's Code of Conduct, which covers 14 key areas: responsibilities to shareholders and trust unitholders, ethical business operations, respect for human rights and fair labor practices, responsibility to tenants, environmental protection, anti-corruption, conflict of interest avoidance, protection and maintenance of company assets, intellectual property, use of inside information, disclosing information to the public, related transactions, information and system security, and emergency response.

Enforcement Measures: Should any employee be found to have violated the Company's Code of Conduct or the employee disciplinary standards as prescribed in the REIT Manager's work regulations, disciplinary action shall be taken as appropriate to the nature and severity of the offence committed, which may include a verbal warning, a written warning, suspension, or termination of employment, and need not be imposed in sequential order.

Extension to the Supply Chain: In addition to internal enforcement, the Company has extended its Code of Conduct principles to business partners and property managers by requiring all business partners to complete a human rights questionnaire and provide written assurance of compliance with four key principles: appropriate and safe working conditions, labor rights, prohibition of illegal labor, and equality and non-discrimination. Property managers are also required to submit monthly statistics on accidents and safety incidents, and all business partners are required to complete a Third Party Due Diligence Form to verify compliance with personal data protection laws. Taken together, these processes reflect the Company's commitment to building an organizational culture grounded in ethics and good corporate governance at every level of the organization and throughout the supply chain.

Participation in anti-corruption networks

Participation or declaration of intent to join anti- : No
corruption networks

Information on material changes and developments in policy and corporate governance system over the past year

Material changes and developments related to the review of policy and guidelines in corporate governance system or board of directors charter

In the past year, did the company review the : Yes
corporate governance policy and guidelines, or
board of directors charter

Material changes and developments in policy and : No
guidelines over the past year

In 2024, the Company had not yet established a Board of Directors Charter as a formally documented written policy. In 2025, the Company therefore developed the Board of Directors Charter for AIM Real Estate Management Company Limited for the first time, representing a significant enhancement to the Company's corporate governance framework by formalizing its existing governance practices into a clear, written, and auditable policy. The Charter covers the following key areas:

Board Composition and Structure: The Charter establishes that the Board of Directors shall consist of five directors, with independent directors comprising at least one-third of the total number of directors, to ensure that adequate checks and balances mechanisms are in place. It also requires the Board to elect one director as Chairman in accordance with the requirements prescribed by law.

Qualifications of Directors: The Charter sets out comprehensive and systematic qualification requirements for both directors and independent directors, covering baseline legal qualifications, 14 independence criteria, and cooling-off period requirements of at least two years for characteristics that may impair independence, spanning shareholding, business relationships, professional relationships, and family relationships.

Duties and Responsibilities of the Board of Directors: The Charter clearly divides the Board's duties and responsibilities into two distinct parts: eight duties and responsibilities to the Company as REIT Manager, covering policy setting, management oversight, internal controls, and conflict of interest reporting; and thirteen duties and responsibilities to the REITs under management, covering investment decisions, financing, trust unitholders' meetings, related party transactions, and the REITs' internal controls. The Charter additionally sets out four specific duties assigned to independent directors.

Board of Directors' Meetings: The Charter establishes clear meeting requirements, covering the procedures for convening meetings, quorum requirements, voting procedures, and 13 categories of matters requiring a Board resolution, including the threshold for related party transactions requiring Board approval. The Board is required to meet at least once per quarter.

Performance Evaluation: The Charter requires the Legal and Compliance Department to conduct annual performance evaluations of the Board as a whole, individual directors, and the Chief Executive Officer, across four dimensions: performing strategic duties, performing supervisory duties, the structure and composition of the Board of Directors, and the Board's internal work processes. It also establishes the course of action to be taken where evaluation results indicate a need for improvement.

The development of the Board of Directors Charter on this occasion therefore formalizes the governance framework that the Company has already been practicing, making it clearer, more systematic, and more auditable, and demonstrates the Company's commitment to the continuous elevation of its corporate governance standards

Implementation of the CG Code for listed companies

Implementation of the CG Code as prescribed by the : Mostly used in practice
SEC

Other corporate governance performance and outcomes

Corporate Governance Structure

Information on corporate governance structure

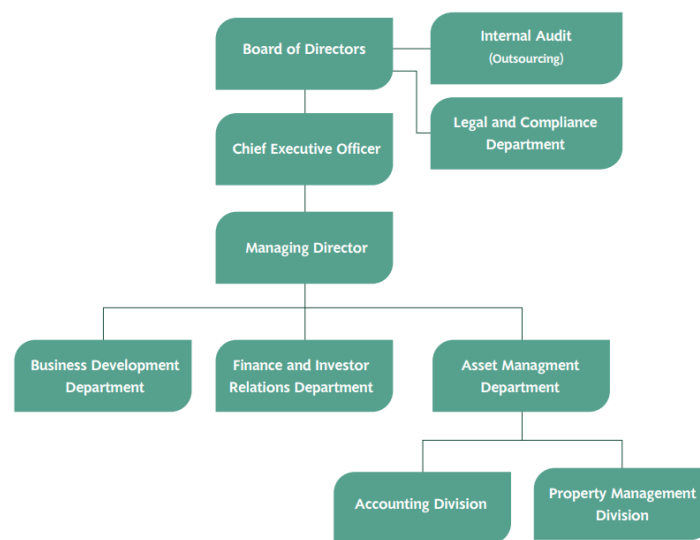
Corporate governance structure

Corporate governance structure diagram

Corporate governance structure as of date : 28 Apr 2025

Corporate governance structure diagram

Organization Chart



Organization Chart

Information on the board of directors

Information on the board of directors

Composition of the board of directors

	2023		2024		2025	
	Male (persons)	Female (persons)	Male (persons)	Female (persons)	Male (persons)	Female (persons)
Total directors	0		5		5	
	0	0	5	0	5	0
Executive directors	0		2		2	
	0	0	2	0	2	0
Non-executive directors	0		3		3	
	0	0	3	0	3	0
Independent directors	0		2		2	
	0	0	2	0	2	0
Non-executive directors who have no position in independent directors	0		1		1	
	0	0	1	0	1	0

	2023		2024		2025	
	Male (%)	Female (%)	Male (%)	Female (%)	Male (%)	Female (%)
Total directors	0.00		100.00		100.00	
	0.00	0.00	100.00	0.00	100.00	0.00
Executive directors	0.00		40.00		40.00	
	0.00	0.00	40.00	0.00	40.00	0.00
Non-executive directors	0.00		60.00		60.00	
	0.00	0.00	60.00	0.00	60.00	0.00
Independent directors	0.00		40.00		40.00	
	0.00	0.00	40.00	0.00	40.00	0.00
Non-executive directors who have no position in independent directors	0.00		20.00		20.00	
	0.00	0.00	20.00	0.00	20.00	0.00

Additional explanation : Displayed % (percentage) from proportion of total board of directors

	2023		2024		2025	
	Male (years)	Female (years)	Male (years)	Female (years)	Male (years)	Female (years)
Average age of board of directors	0		57		58	
	0	0	57	0	58	0

The information on each director and controlling person

List of the board of directors

List of directors	Position	First appointment date of director	Skills and expertise
<p>1. Mr. Thanachai Santichaikul Gender: Male Age : 71 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesnt Have Legal offenses in the past 5 years ^(*) : Doesnt Have DAP course : No DCP course : Yes</p> <p>Shareholding in the company</p> <ul style="list-style-type: none"> • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 ^(**) : 0 Shares (0.000000 %) 	<p>Chairman of the board of directors (Non-executive directors, Independent director)</p> <p>Authorized directors as per the companys certificate of registration : No</p> <p>Type of director : Continuing director (Full term of directorship and being re-appointed as a director)</p>	31 Aug 2018	Paper & Printing Materials, Accounting, Risk Management, Internal Control, Governance/ Compliance

List of directors	Position	First appointment date of director	Skills and expertise
<p>2. Mr. Paisit Kaenchan Gender: Male Age : 65 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesnt Have Legal offenses in the past 5 years ^(*) : Doesnt Have DAP course : No DCP course : Yes</p> <p>Shareholding in the company</p> <ul style="list-style-type: none"> • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 ^(**) : 0 Shares (0.000000 %) 	<p>Director (Non-executive directors, Independent director)</p> <p>Authorized directors as per the companys certificate of registration : No</p> <p>Type of director : Existing director</p>	3 Dec 2024	Property Development, Risk Management, Internal Control, Governance/ Compliance

List of directors	Position	First appointment date of director	Skills and expertise
<p>3. Mr. Amorn Chulaluksananukul Gender: Male Age : 61 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesnt Have Legal offenses in the past 5 years ^(*) : Doesnt Have DAP course : No DCP course : Yes</p> <p>Shareholding in the company</p> <ul style="list-style-type: none"> • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 ^(**) : 0 Shares (0.000000 %) 	<p>Director (Non-executive directors)</p> <p>Authorized directors as per the companys certificate of registration : Yes</p> <p>Type of director : Continuing director (Full term of directorship and being re-appointed as a director)</p>	31 Aug 2018	Economics, Banking, Property Fund & REITs, Finance, Business Administration

List of directors	Position	First appointment date of director	Skills and expertise
<p>4. Mr. Charasrit A. Voravudhi Gender: Male Age : 47 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesnt Have Legal offenses in the past 5 years ^(*) : Doesnt Have DAP course : No DCP course : Yes</p> <p>Shareholding in the company</p> <ul style="list-style-type: none"> • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 ^(**) : 0 Shares (0.000000 %) 	<p>Director (Executive directors)</p> <p>Authorized directors as per the companys certificate of registration : Yes</p> <p>Type of director : Existing director</p>	31 Aug 2018	Property Fund & REITs, Banking, Property Development, Finance, Business Administration

List of directors	Position	First appointment date of director	Skills and expertise
<p>5. Mr. Tanadech Opasayanont Gender: Male Age : 45 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesnt Have Legal offenses in the past 5 years ^(*) : Doesnt Have DAP course : No DCP course : Yes</p> <p>Shareholding in the company</p> <ul style="list-style-type: none"> • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 ^(**) : 0 Shares (0.000000 %) 	<p>Director (Executive directors)</p> <p>Authorized directors as per the companys certificate of registration : Yes</p> <p>Type of director : Existing director</p>	12 Dec 2024	Banking, Property Fund & REITs, Finance, Business Administration

Additional explanation:

(*) Any offense under the Securities and Exchange Act B.E. 2535 (1992) or the Derivatives Act B.E. 2546 (2003), only in the following cases:

(1) Dishonest act or gross negligence

(2) Disclosure or dissemination of false information or statements that may be misleading or conceal material facts that should be notified, which may affect decision making of shareholders, investors or other parties involved

(3) Unfair acts or exploitation of investors in trading securities or derivatives, or participation in, or support to, such acts.

(**) Shareholdings by persons related to directors or executives as prescribed in Section 59 of the Securities and Exchange Act B.E. 2535 (1992), such as spouses or cohabiting couple (unmarried couples living together openly), minor children, etc.

List of board of directors who resigned / vacated their position during the year

List of the board of directors by position

List of the board of directors	Position	Executive directors	Non-executive directors	Independent directors	Non-executive directors who have no position in independent directors	Authorized directors as per the companys certificate of registration
1. Mr. Thanachai Santichaikul	Chairman of the board of directors		✓	✓		
2. Mr. Paisit Kaenchan	Director		✓	✓		
3. Mr. Amorn Chulaluksananukul	Director		✓		✓	✓
4. Mr. Charasrit A. Voravudhi	Director	✓				✓
5. Mr. Tanadech Opasayanont	Director	✓				✓
Total (persons)		2	3	2	1	3

Overview of director skills and expertise

Skills and expertise	Number (persons)	Percent (%)
1. Economics	1	20.00
2. Banking	3	60.00
3. Paper & Printing Materials	1	20.00
4. Property Fund & REITs	3	60.00
5. Property Development	2	40.00
6. Accounting	1	20.00
7. Finance	3	60.00

Skills and expertise	Number (persons)	Percent (%)
8. Risk Management	2	40.00
9. Internal Control	2	40.00
10. Governance/ Compliance	2	40.00
11. Business Administration	3	60.00

Information about the other directors ^{(*)(**)}

	2023	2024	2025
The chairman of the board and the highest-ranking executive are from the same person	-	No	No
The chairman of the board is an independent director	-	Yes	Yes
The chairman of the board and the highest-ranking executive are from the same family	-	No	No
Chairman is a member of the executive board or taskforce	-	No	No
The company appoints at least one independent director to determine the agenda of the board of directors meeting	-	No	No

Additional explanation :

() Composition of the Board of Directors is calculated from the Board of Directors data in the year 2022 onwards*

*(**) If a remark is specified, the remark from the most recent year will be displayed*

The measures for balancing the power between the board of directors and the Management

The measures for balancing the power between the board of directors and the Management : Have

Methods of balancing power between the board of directors and Management : Others : Balancing power between the Board of Directors and management through the structure, mechanisms, qualifications, and roles of independent directors

The Board of Directors Charter reflects clear policies and practices to maintain a balance of governance and protect the best interests of trust unitholders, which can be summarized as follows:

1. Structure and Composition for Balance

The Company requires the Board of Directors to consist of five directors, with independent directors comprising at least one-third of the total number of directors, to ensure there are sufficient voices to provide oversight and checks and balances on the management.

2. Mechanism for Independent Functioning

The independence of directors is set out in the roles and duties of independent directors and external directors, who must be ready to exercise their own independent judgment in providing opinions on overseeing management, setting strategies, and establishing operational standards. They also have the authority to object to the actions of other directors or the management in cases where there is a conflict of opinion, particularly on matters that may affect the equality of all shareholders.

3. Qualifications of Independent Directors

To ensure that independence is meaningful in practice, the Company has established rigorous qualifications for independent directors, who must have the following characteristics:

- Hold no more than 1% of the total voting shares in the Company, its subsidiaries, associates, or major shareholders (including related persons).
- Not be or have been a director involved in management, an employee, staff member, or consultant receiving a regular salary from the Company or its affiliates, unless the person has been free from such characteristics for at least two years.
- Family or legal relationships: Not be a close relative of any executive or major shareholder of the REIT Manager or any controlling person.
- Business and professional relationships:
 - Not have any business relationship or any financial or administrative interests, whether direct or indirect, of a nature that would impair independence.
 - Not be or have been an auditor or any professional service provider (such as legal or financial advisors) who receives a service fee exceeding two million baht per year.
- Have no other characteristics preventing an independent opinion of the Company's performance.

4. Oversight and Supervisory Role

Independent directors have specific responsibilities in overseeing the management on important matters, including:

- Monitoring to ensure there is an accurate and reliable process for the preparation and disclosure of information.
- Providing guidance on appropriate work systems in fulfilling the role of REIT Manager.
- Considering and providing opinions on transactions that may involve conflicts of interest, to ensure they are reasonable and in the best interests of the REIT.
- The relevant departments must regularly report information on related party transactions and weaknesses in the internal control system to the independent directors for their acknowledgement.

In addition, the Company has a Corporate Governance and Risk Management Committee, which has direct responsibility for overseeing the management's performance in accordance with good corporate governance principles, and for assessing key risks across various areas in order to recommend preventive measures and risk mitigation to an acceptable level. The Chairman of the Corporate Governance and Risk Management Committee holds the status of an independent director.

Reference link for the measures for balancing the power between the board of directors and the management : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Page number of the reference link : 1-13

Information on the roles and duties of the board of directors

Board charter : Doesnt Have

Key Highlights of the Board of Directors Charter

1. Objectives

This Board of Directors Charter is prepared to define the operating framework for the Board of Directors of AIM Real Estate Management Company Limited in their capacity as REIT Manager, to ensure effective corporate governance, promote transparency, fairness, auditability, and compliance with good corporate governance principles, relevant laws, regulations, and practices, as well as to promote the long-term interests of the REIT, trust unitholders, and all stakeholders. The Board of Directors plays a crucial role in defining the vision and direction of the Company, with a commitment to creating sustainable value for trust unitholders, emphasizing good governance, careful and prudent asset management, and the systematic integration of ESG principles.

2. Composition and Qualifications

The Board of Directors consists of five directors, with independent directors comprising at least one-third of the total number of directors. Independent directors must meet key qualifications, including holding no more than 1% of total voting shares, having no business relationships or interests that would impair independence, not being a close relative of any executive or major shareholder, not having been a professional service provider receiving fees exceeding two million baht per year from the REIT Manager, and being able to exercise independent discretion for the benefit of the REIT Manager.

3. Duties and Responsibilities

To the Company:

- Establish the Company's policies and operational directions, and oversee the management to efficiently and effectively comply with policies and regulations under good corporate governance.
- Consider and decide on significant matters such as business plans, administrative authority, and any other items stipulated by law.
- Implement effective and reliable financial reporting, internal controls, and internal audits.
- Supervise the management to treat all stakeholders in an ethical and equal manner.

To the REIT under Management:

- Consider and approve the purchase and/or sale of the REIT's main assets valued at 10% or more of the REIT's total asset value.
- Consider and approve the annual budget, distribution payments to trust unitholders, borrowing of money, and creation of obligations to the REIT's assets.
- Consider and approve transactions with the REIT Manager or related parties that exceed 1,000,000 baht or are equal to or more than 0.03% of the REIT's net asset value, whichever is higher.
- Consider and approve the preparation and disclosure of accurate and complete information about the REIT within the period prescribed by law.
- Consider resolving complaints and/or disputes related to the REIT from third parties as proposed by the Company's executives.

4. Board of Directors' Meeting

The Board of Directors' meeting shall be held at least once per quarter, and/or when important matters arise requiring a resolution from the Board of Directors. Every meeting must be attended by at least half of the total number of directors in person to constitute a quorum. Each director has one vote on each agenda item.

5. Performance Evaluation

Annual performance evaluations of the Board of Directors is conducted as both group assessment and self-assessment levels, covering strategic duties, supervisory duties, board structure and composition, and work

processes. The evaluation results are presented to the Board of Directors meeting for consideration

6. Corporate Governance and Risk Management Committee

A sub-committee has been established to oversee corporate governance and enterprise risk management, consisting of four directors. The committee meets at least once a month and is responsible for considering key risks across investment, financial, safety, and legal aspects, and reporting to the Board of Directors regularly.

Reference link for the board charter : <https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Page number of the reference link : 1-13

Information on subcommittees

Information on subcommittees

Information on roles of subcommittees

Roles of subcommittees

Board of Directors

Role

- Audit of financial statements and internal controls
- Risk management
- Director and executive nomination
- Corporate governance

Scope of authorities, role, and duties

The duties and responsibilities of the REIT Manager's Board of Directors are divided into two parts: duties and responsibilities to the Company, and duties and responsibilities to the REIT under management, as detailed below.

1. Duties and Responsibilities to the Company

1.1 Perform duties in accordance with the law, the Company's objectives and articles of association, as well as resolutions of shareholder meetings, with honesty, integrity, and prudence, safeguarding the interests of and bearing fair responsibilities toward shareholders without conflicting with the role and duties of the REIT Manager.

1.2 Establish the Company's policies and operational directions, and oversee the management to efficiently and effectively comply with policies and regulations under good corporate governance.

1.3 Consider and decide on significant matters such as business plans, administrative authority, and any other items stipulated by law.

1.4 Implement effective and reliable financial reporting, internal controls, and internal audits.

1.5 Supervise the management to treat all stakeholders in an ethical and equal manner.

1.6 Independent directors and other external directors are prepared to exercise their own independent judgment in providing opinions on overseeing management, setting strategies, and establishing operational standards, and are also ready to object to the actions of other directors or the management if there is a conflict of opinion that affects the equality of all shareholders.

1.7 Consider the selection and appointment of directors to replace the directors who have retired, and also select

and propose the appointment of additional directors to the shareholders of the Company.

1.8 Report information to the Company using the "Report Form for Conflicts of Interest of Directors, Executives, and Related Persons" in accordance with the specified criteria.

2. Duties and Responsibilities to the REIT under Management

2.1 Perform duties as a trusted professional with prudence, honesty, and integrity in the best interests of all trust unitholders as a whole.

2.2 Manage the REIT in accordance with the trust deed and relevant laws.

2.3 Consider and formulate key policies that are important to the REIT management, such as the REIT's strategies and operational direction, financial and investment structure, and risk management system, and so on.

2.4 Consider and approve the purchase and/or sale of the REIT's assets through selection and due diligence of the real estate that the REIT will invest in according to the criteria outlined in the trust deed.

2.5 Consider and approve the provision of financing sources to the REIT, including sources of funding, amount of funding, terms, and related conditions.

2.6 Consider and approve the distribution payment to trust unitholders.

2.7 Consider and approve the annual budget of the REIT.

2.8 Consider and approve the arrangement of the trust unitholders' meeting.

2.9 Consider and approve the related party transactions of the REIT in accordance with applicable rules and regulations.

2.10 Ensure that the REIT has internal controls that comply with the rules set forth in the REIT's internal control system.

2.11 Select, nominate, and propose compensation of the REIT's auditor, and arrange auditor meetings as appropriate.

2.12 Consider and approve the preparation and disclosure of accurate and complete information about the REIT, and disseminate it within the period prescribed by law.

2.13 Consider resolving complaints and/or disputes related to the REIT from third parties as proposed by the Company's executives.

Reference link for the charter

<https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Corporate Governance and Risk Management Committee Charter

Role

- Others
- Corporate Governance and Risk Management

Scope of authorities, role, and duties

1. Duties and Responsibilities of the Corporate Governance and Risk Management Committee

1.1 Supervise and promote the effective implementation of corporate governance policies, ensuring ongoing compliance and suitability for the Company's business.

1.2 Provide advice to the Company, the Board of Directors, management, and working groups on matters related to good corporate governance.

1.3 Consider the Company's key risks aligned with its business operations, such as investment, finance, security, legal and regulatory aspects. The committee also provides advice on prevention and risk reduction methods to an acceptable level, as well as monitoring, evaluating, and improving operational plans to ensure continuous and appropriate risk reduction in accordance with business conditions.

1.4 Report on corporate governance and risk management operations to the Board of Directors regularly. Any

significant matters with a material impact on the Company must be reported to the Board of Directors immediately for consideration, along with opinions on guidelines and recommendations for improvement as appropriate.

Reference link for the charter

<https://www.aimcgreit.com/storage/sustainability-policy/20260417-aimcg-board-of-charter-en.pdf>

Information on each subcommittee

List of audit committee⁽¹⁾

Remark: ⁽¹⁾ The REIT Manager does not have an audit committee, as the relevant rules and regulations do not require one in the same manner as they do for listed companies.

List of audit committee members who resigned / vacated their position during the year

List of executive committee members

List of executive committee members who resigned / vacated their position during the year

Other Subcommittees

Subcommittee name	Name list	Position
Corporate Governance and Risk Management Committee Charter	Mr. Paisit Kaenchan	The chairman of the subcommittee (Independent director)
	Mr. Amorn Chulaluksananukul	Member of the subcommittee
	Mr. Charasrit A.Voravudhi	Member of the subcommittee
	Mr. Tanadech Opasayanont	Member of the subcommittee

List of subcommittees who resigned / vacated their position during the year

Information on the executives

Information on the executives

List and positions of the executive

List of the highest-ranking executive and the next four executives

List of executives	Position	First appointment date	Skills and expertise
<p>1. Mr. Charasrit A. Voravudhi^(***) Gender: Male Age : 47 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : No</p>	<p>Chief Executive Officer (The highest-ranking executive)</p>	<p>1 Jan 2025</p>	<p>Property Fund & REITs, Banking, Property Development, Finance, Business Administration</p>
<p>2. Mr. Tanadech Opasayanont^(***) Gender: Male Age : 45 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : No</p>	<p>Managing Director</p>	<p>1 Jan 2025</p>	<p>Banking, Property Fund & REITs, Finance, Business Administration</p>

List of executives	Position	First appointment date	Skills and expertise
<p>3. Ms. Yanichsa Chartvutkorkkul^(*) Gender: Female Age : 42 years Highest level of education : Master's degree Study field of the highest level of education : Finance Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : Yes Accounting supervisor : No</p>	<p>Finance & Investor Relations Director</p>	<p>31 Aug 2018</p>	<p>Finance, Finance & Securities, Property Fund & REITs, Fund Management, Business Administration</p>
<p>4. Ms. Yotrada Eakvetchavit Gender: Female Age : 39 years Highest level of education : Master's degree Study field of the highest level of education : Law Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : No</p>	<p>Legal & Compliance Director</p>	<p>23 Jan 2023</p>	<p>Property Development, Law, Governance/ Compliance</p>

List of executives	Position	First appointment date	Skills and expertise
5. Mr. Pongthon Sugeeraphan ^(**) Gender: Male Age : 49 years Highest level of education : Master's degree Study field of the highest level of education : Corporate Governance Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : Yes	Asset Management Director	31 Aug 2026	Property Fund & REITs, Mining, Accounting, IT Management, Governance/ Compliance

Additional Explanation :

(*) Highest responsibility in corporate accounting and finance

(**) Accounting supervisor

(***) Appointed after the fiscal year end of the reporting year

Organization structure diagram of the highest-ranking executive and the next four executives

Organization structure diagram of the highest-ranking executive and the next four executives from the top executive

Remuneration policy for executive directors and executives

-

Remuneration of executive directors and executives

Monetary remuneration of executive directors and executives

	2023	2024	2025

	2023	2024	2025
Total remuneration of executive directors and executives (baht)	0.00	0.00	0.00
Total remuneration of executive directors (baht)	0.00	0.00	0.00
Total remuneration of executives (baht)	0.00	0.00	0.00

Other remunerations of executive directors and executives

	2023	2024	2025
Companys contribution to provident fund for executive directors and executives (Baht)	0.00	0.00	0.00
Employee Stock Ownership Plan (ESOP)	No	No	No
Employee Joint Investment Program (EJIP)	No	No	No

Outstanding remuneration or benefits of executive directors and executives

Outstanding remuneration or benefits of executive directors and executives in the past year : 0.00

Estimated remuneration of executive directors and executives in the current year : 0.00

Other significant information

Other significant information

Assigned person

List of persons assigned for accounting oversight

General information	Email	Telephone number
1. Mr. Pongthon Sugeeraphan	pongthon.s@aimreit.com	-

List of the company secretary

General information	Email	Telephone number
1. Ms. Yotrada Eakvetchavit	yotrada.e@aimreit.com	-

List of the head of internal audit or outsourced internal auditor

General information	Email	Telephone number
1. Mrs. Kwunjai Kiatgungwalgri	kwunjaik@nexiaasv.co.th	-

List of the head of the compliance unit

General information	Email	Telephone number
1. Ms. Yotrada Eakvetchavit	yotrada.e@aimreit.com	-

Head of investor relations

Does the Company have an appointed head of : Have
investor relations

List of the head of investor relations

General information	Email	Telephone number
1. Ms. Yanichsa Chartvutkorkkul	yanichsa.c@aimreit.com	-

Company's auditor

Details of the companys auditor

Audit firms	Audit fee (Baht)	Other service fees	Names and general information of auditors
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Audit firms	Audit fee (Baht)	Other service fees	Names and general information of auditors
GRANT THORNTON LIMITED 11TH FLOOR, CAPITAL TOWER, UNIT S1101 , S1102 87/1 ALL SEASONS PLACE, WIRELESS ROAD, LUMPINI, PATHUMWAN, BANGKOK 10330, THAILAND LUMPHINI PATHUM WAN Bangkok 10330 Telephone number +66 2205 8222	1,255,000.00	Types of non-audit service : Audit fees advanced by the client Details of non-audit service : Stamp duties, daily allowances, domestic travel expenses, bank charges, postage and courier service fees, financial statement printing costs, and computer usage fees Total non-audit fee 75,660.00 baht	1. Ms. KESANEE SRATHONGPHOOL Email: kesanee.srathongphool@th.gt.com License number: 9262 2. Ms. SARANYA AKHARAMAHAPHANIT Email: saranya.akharamahaphanit@th.gt.com License number: 9919 3. Mr. PAISAN BOONSIRISUKAPONG Email: paisan.boonsirisukapong@th.gt.com License number: 5216

Assigned personnel in case of a foreign company

Does the company have any individual assigned to : No
 be representatives in Thailand

List of designated individuals as representatives in Thailand

Performance Report on Corporate Governance

Information about the summary of duty performance of the board of directors over the past year

Summary of duty performance of the board of directors over the past year

1. Role in Policy and Strategy Formulation to Enhance Competitiveness

The Board of Directors ("BOD") played a proactive role in driving the continuous growth of AIMCG throughout the year by considering and approving the investment in additional assets in the Village Hub Ratchapruerk Project. This reflects the systematic and directional execution of AIMCG's portfolio expansion strategy. In addition, the BOD approved long-term borrowings for the investment in said project and considered and approved the amendment of the Trust Deed of AIMCG to be in accordance with the investment in such additional assets.

2. Role in Corporate Governance and Adequacy of Internal Controls

The BOD consistently fulfilled its oversight responsibilities by considering and approving the statement of financial position and statement of comprehensive income of AIMCG for every quarter (Q4/2024 and Q1 to Q3/2025), while regularly acknowledging operating performance reports. This reflects effective and reliable financial reporting oversight. The BOD also considered and approved the appointment of AIMCG's auditors and determined the auditor's remuneration for the year 2025, ensuring that the Trust maintains an independent and standard-compliant audit process.

3. Role in Risk Management

The BOD demonstrated a significant role in risk management by considering and approving the feasibility study prior to the investment in the Village Hub Ratchapruerk Project, and by approving long-term borrowings with amounts capped at no more than the investment value of the assets to be acquired together with other related expenses. This establishes a clear financial risk framework. Furthermore, the BOD considered and approved the feasibility study for the management of the outstanding debts owed by D-Land Property Company Limited, and approved the execution of the Memorandum of Agreement concerning the debt restructuring of the Porto Chino Project between the REIT Manager and D-Land, to protect the long-term interests of AIMCG. The BOD also approved the annual budget for 2026 to set the operational framework and manage risks going forward.

4. Role in Building Organizational Culture and Values

The BOD placed importance on sustainable organizational development by acknowledging the appointment of a working group and the initial procedures regarding Environment, Social and Governance (ESG) matters. This reflects the BOD's commitment to embedding ESG principles as an integral part of AIMCG's organizational culture and operations in a concrete and meaningful manner.

5. Role in Trust Unitholder Relations and Corporate Governance

The BOD consistently upheld the rights and interests of trust unitholders by considering and approving distribution payments or capital reduction payments to trust unitholders every quarter, while acknowledging related transactions conducted in the normal course of business to ensure transparency in governance. The BOD also considered and determined the date, time, agenda, and venue for the Trust Unitholders' Meeting No. 1/2025, and for the 2025 Two-way Communication by direct meetings with trust unitholders. This demonstrates the BOD's commitment to transparency and meaningful stakeholder engagement in accordance with good corporate governance principles.

For further details, please refer to the table below or the Annual Report 2025 at <https://aimcg.listedcompany.com/misc/ar/aimcg-ar2025-en.pdf> pages 109110.

The AIMCG Significant Transaction which is proposed to the Board of Directors Meeting in the previous fiscal year

Date	Details of Transaction
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21 February 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the year 2024 ● Considered and approved AIMCG audited financial statement for the year 2024 ended 31 December 2024 ● Considered and approved the distribution payment in form of capital reduction to trust unitholders for the operating results during 1 October 2024 to 31 December 2024 ● Acknowledged the related transactions of AIMCG for the year 2024 in the normal operation during 1 January 2024 to 31 December 2024 ● Considered and approved the appointment of AIMCG auditors and determined the auditors remuneration for the year 2025 ● Considered and determine the Date, Time, and Venue for the 2025 Two-way Communication by direct meetings of AIMCG
12 March 2025	<ul style="list-style-type: none"> ● Considered and approved the feasibility study of the debt management approach for the outstanding debts owed by D-Land by transferring the ownership of Porto Chino Project assets to AIMCG
7 May 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the quarter 1/2025 ended 31 March 2025 ● Considered and approved AIMCG audited financial statement for the quarter 1/2025 ended 31 March 2025 ● Considered and approved the distribution payment in form of capital reduction to trust unitholders for the operating results during 1 January 2025 to 31 March 2025 ● Considered and approved the Execution of the Memorandum of Agreement between the REIT Manager and D-Land concerning the management of the outstanding debts owed by D-Land to AIMCG
5 June 2025	<ul style="list-style-type: none"> ● Consider and determine the Date, Time, and Agenda for the Extraordinary General Meeting of Trust Unitholders of AIMCG no. 1/2025
7 August 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the quarter 2/2025 ended 30 June 2025 ● Considered and approved AIMCG audited financial statement for the quarter 2/2025 ended 30 June 2025 ● Considered and approved the distribution payment in form of capital reduction to trust unitholders for the operating results during 1 April 2025 to 30 June 2025 ● Considered and approved the feasibility study of the investment in the additional assets and considered and approved the investment in the additional assets in Village Hub Ratchapruek Project ● Considered and approved AIMCGs long-term loan for the additional investment in the Village Hub Ratchapruek Project, in an amount not exceeding the investment value of the asset to be additionally invested, together with other related expenses and the provision of collateral in connection with AIMCGs loan. ● Considered and approved the amendment of the Trust Deed of AIMCG to be in accordance with the investment in the additional assets in Village Hub Ratchapruek Project

7 November 2025	<ul style="list-style-type: none"> ● Acknowledged the report of AIMCG's operating results for the quarter 3/2025 ended 30 September 2025 ● Considered and approved AIMCG audited financial statement for the quarter 3/2025 ended 30 September 2025 ● Considered and approved the distribution payment to trust unitholders for the operating results during 1 July 2025 to 30 September 2025 ● Considered and approved the budget of AIMCG for the year 2026
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Selection, development and evaluation of duty performance of the board of directors

Information about the selection of the board of directors

List of directors whose terms have ended and have been reappointed

List of directors	Position	First appointment date of director	Skills and expertise
Mr. Thanachai Santichaikul	Chairman of the board of directors	31 Aug 2018	Paper & Printing Materials, Accounting, Risk Management, Internal Control, Governance/ Compliance
Mr. Amorn Chulaluksananukul	Director	31 Aug 2018	Economics, Banking, Property Fund & REITs, Finance, Business Administration

List of newly appointed director to replace the ex-director

List of newly appointed director not being replaced the ex-director

Selection of independent directors

Criteria for selecting independent directors

Independent directors must have at least the following qualifications:

1. Hold no more than 1% of the total voting shares in the REIT Manager, its subsidiaries, associates, major shareholders, or any person controlling the REIT Manager (including related persons as defined in the Securities and Exchange Act).
2. Not be or have been a director involved in management, including not be or have been an employee, staff member, or consultant receiving a regular salary from the REIT Manager, or its affiliates, associated companies, major shareholders, or controlling persons of the REIT Manager, and must not have had such interests for a period of at least two years.
3. Not have any business relationship, or any financial or administrative interests whether direct or indirect with the REIT Manager, affiliated companies, or associated companies, of a nature that would impair independence, unless they have been free from such characteristics for at least two years.
4. Not be a close relative of any executive or major shareholder of the REIT Manager, its subsidiaries, associates, or controlling persons.
5. Not be a director appointed as a representative to protect the interests of directors or major shareholders.
6. Not be or have been an auditor of the REIT Manager, a major shareholder, or a controlling person of the REIT Manager, and not be a significant shareholder, a controlling person, or a partner of an audit firm in which the auditor of the REIT Manager, the major shareholder, or the controlling person is affiliated, unless the person has been free from such characteristics for at least two years.
7. Not be or have been a professional service provider, including legal or financial advisors, who receive a service fee exceeding two million baht per year from the REIT Manager, major shareholders, or controlling persons of the REIT Manager, and not be a significant shareholder, controlling person, or partner of such professional service provider, unless the person has been free from such characteristics for at least two years.
8. Not engage in any business that is of the same nature and directly competes with the business of the REIT Manager or its subsidiaries, nor be a significant partner in a partnership, a director involved in management, an employee, a staff member, a consultant receiving regular salary, or hold more than 1% of the total number of voting shares of other companies that engage in any business of the same nature and directly competes with the business of the REIT Manager or its subsidiaries.
9. Be ready to exercise independent discretion and, where necessary, for the benefit of the REIT Manager, and ready to object to the actions of other directors or the management.
10. Be able to attend the Board of Directors' meeting to decide on important activities of the REIT Manager.
11. Possess appropriate knowledge and experience or be highly potential and recognized.
12. Not be a person whose name is on the SET's list of individuals who the SET deems unsuitable for executive positions under its regulations.
13. Have never been convicted or be in the process of being convicted of committing an offence under the securities laws, financial institution laws, non-life insurance laws, anti-money laundering laws, or any similar financial laws whether Thai or foreign laws by a legally authorized authority. This includes offences related to unfair practices in securities trading or management involving deception, fraud, or dishonesty.
14. Have no other characteristics preventing an independent opinion of the REIT Manager's performance.

Business or professional relationships of independent directors over the past year

Business or professional relationships of independent directors over the past year : No

Selection of directors and the highest-ranking executive

Method for selecting directors and the highest-ranking executive

- Method for selecting persons to be appointed as directors through the nomination committee : No
- Method for selecting persons to be appointed as the highest-ranking executive through the nomination committee : No

Number of directors from major shareholders

- Number of directors from each group of major shareholders over the past year (persons) : 0

Rights of minority shareholders on director appointment

Under the structure of a Real Estate Investment Trust (REIT), the REIT does not have legal personality as a juristic entity. Under the Trust for Transactions in the Capital Market Act B.E. 2550, a REIT is defined merely as a "legal relationship" arising from a trust deed between the settlor and the trustee, and is not established as a legal entity under law. As a result, retail trust unitholders do not have the right to directly appoint directors of the REIT Manager. Furthermore, the REIT Manager operates as a limited company regulated by the Securities and Exchange Commission (SEC) specifically in its capacity as a REIT Manager, rather than as a listed company. Accordingly, the rules and regulations governing board composition and shareholder rights applicable to listed companies do not apply in the same manner.

Nevertheless, while trust unitholders do not have direct director appointment rights, the law has established clear mechanisms to protect their interests through the trustee system. Under Sections 18 and 30 of the Trust for Transactions in the Capital Market Act B.E. 2550, the trustee holds legal rights over the trust assets and has a duty to manage the REIT in the best interests of all trust unitholders as a whole, and is required to perform its duties with honesty, integrity, and prudence befitting a professional.

Moreover, in the event that the REIT Manager fails to perform its duties in accordance with the trust deed, or violates applicable laws and SEC notifications, the trustee has the authority to remove the REIT Manager and appoint a new REIT Manager in accordance with the trust deed and the requirements under Notification of the Capital Market Supervisory Board No. TorJor. 49/2555. In such cases, the trustee may convene a meeting of trust unitholders to seek a resolution for the appointment of a new REIT Manager within the prescribed timeframe. This mechanism therefore serves as a check-and-balance system that protects the interests of trust unitholders in lieu of direct director appointment rights.

- Method of director appointment : Method whereby each director requires approval votes more than half of the votes of attending shareholders and casting votes

Setting qualifications for the selection of directors

Details of qualifications for the selection of directors

Information on the development of directors

Development of directors over the past year

Details of the development of directors over the past year

List of directors	Participation in training in the past financial year	History of training participation
1. Mr. Thanachai Santichaikul (Chairman of the board of directors, Independent director)	Non-participating	Thai Institute of Directors (IOD) • 2002: Director Certification Program (DCP)
2. Mr. Paisit Kaenchan (Director, Independent director)	Non-participating	Thai Institute of Directors (IOD) • 2013: Advanced Audit Committee Program (AACP) • 2005: Director Certification Program (DCP) Other • 2014: Risk Management Committee Program (RMP) (IOD)
3. Mr. Amorn Chulaluksananukul (Director)	Non-participating	Thai Institute of Directors (IOD) • 2015: Director Certification Program (DCP)
4. Mr. Charasrit A.Voravudhi (Director)	Non-participating	Thai Institute of Directors (IOD) • 2024: ESG in the Boardroom: A Practical Guide for Board (ESG) • 2018: Director Certification Program (DCP)
5. Mr. Tanadech Opasayanont (Director)	Non-participating	-

Information on the evaluation of duty performance of directors

Criteria for evaluating the duty performance of the board of directors

Performance Evaluation

The Legal and Compliance Department will conduct annual performance evaluations of the Board of Directors, individual directors, and the Chief Executive Officer, considering the efficiency of the performance of their duties in the following areas:

1. Performing strategic duties in developing strategies and policies, advising management, and tracking implementation progress.
2. Performing supervisory duties to ensure that the Company has an operational process in compliance with laws, regulations, and accounting standards, as well as accountability to stakeholders.
3. In terms of the structure and composition of the Board of Directors, having sub-committees and members with diverse skills, experience, and qualifications aligned with the strategy helps the committee to function effectively. This will be beneficial for the development of existing committee members and new committee member recruitment.
4. The committees internal work processes encompass meeting agendas that facilitate balanced functioning, meeting quality, the information received, and collaboration between the committees and the management.

Individual committee member assessments are an evaluation of each members effectiveness in fulfilling their duties of the committee, their dedication, time allocation, work ethics, and communication and interpersonal skills.

The results of the committees performance evaluation will be presented to the Board of Directors for consideration and acknowledgement. If the results of the performance evaluation of the committee members indicates a need for improvement, or if committee members are unable to perform their duties effectively, the Legal and Compliance Department will present a report to the Board of Directors to consider ways to improve the committee members performance of duties and will develop a plan to improve the efficiency and performance development of the Board of Directors to restructure the composition of the committees in the future or to consider retiring the committee members from their position.

Evaluation of the duty performance of the board of directors over the past year

The results of the Board of Directors' performance evaluation were presented to the Board of Directors' meeting for consideration and acknowledgement, with the group assessment score at 3.26 out of 4.00 and the individual assessment score at 3.55 out of 4.00. No cross-assessment was conducted.

Details of the evaluation of the duty performance of the board of directors

List of directors	Assessment form	Grade / Average score received	Grade / Full score
Board of Directors	Group assessment	3.28	4
	Self-assessment	3.67	4

List of directors	Assessment form	Grade / Average score received	Grade / Full score
	Cross-assessment (assessment of another director)	None	None

Performance evaluation criteria for the executives

Performance evaluation criteria for the executives : Yes

The Legal and Compliance Department ensures that the Company conducts annual performance evaluations at the supervisory and executive levels, as well as for employees in each department. In the event that the evaluation results fall within the criteria requiring improvement, the supervisors and/or executives shall consider and provide their opinions on the development and training of employees in order to improve their performance to a higher level.

Information on meeting attendance and remuneration payment to each board member

Meeting attendance and remuneration payment to each board member

Meeting attendance of the board of directors

Meeting attendance of the board of directors

Number of the board of directors meeting over the : 6
past year (times)

Date of AGM meeting : 25 Apr 2025

EGM meeting : Yes

Date of the EGM over the past year (1st time) : 29 Jul 2025

Details of the board of directors' meeting attendance

Names of Board members	Meeting attendance of the board of directors			AGM meeting attendance			EGM meeting attendance		
	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)

Names of Board members	Meeting attendance of the board of directors			AGM meeting attendance			EGM meeting attendance		
	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)
1. Mr. Thanachai Santichaikul (Chairman of the board of directors, Independent director)	6	/	6	0	/	0	0	/	0
2. Mr. Paisit Kaenchan (Director, Independent director)	6	/	6	0	/	0	0	/	0
3. Mr. Amorn Chulaluksananukul (Director)	6	/	6	0	/	0	0	/	0
4. Mr. Charasrit A. Voravudhi (Director)	6	/	6	0	/	0	0	/	0
5. Mr. Tanadech Opasayanont (Director)	6	/	6	0	/	0	0	/	0

Summary of the board of directors meeting attendance rate

Names of directors	Board of directors meeting attendance rate	AGM meeting attendance rate	EGM meeting attendance rate
1. Mr. Thanachai Santichaikul (Chairman of the board of directors)	6/6 (100.00%)	N/A	N/A
2. Mr. Paisit Kaenchan (Director)	6/6 (100.00%)	N/A	N/A
3. Mr. Amorn Chulaluksananukul (Director)	6/6 (100.00%)	N/A	N/A

Names of directors	Board of directors meeting attendance rate	AGM meeting attendance rate	EGM meeting attendance rate
4. Mr. Charasrit A.Voravudhi (Director)	6/6 (100.00%)	N/A	N/A
5. Mr. Tanadech Opasayanont (Director)	6/6 (100.00%)	N/A	N/A
Average meeting attendance rate	100.00%	N/A	N/A

Detailed justification for the Company director's non-attendance at the Board of Directors' meeting

Remuneration of the board of directors

Types of remuneration of the board of directors

-

Remuneration of the board of directors

Details of the remuneration of each director over the past year

Names of directors / Board of directors	Company				Total monetary remuneration from subsidiaries (Baht)
	Meeting allowance	Other monetary remuneration	Total (Baht)	Non-monetary remuneration	
1. Mr. Thanachai Santichaikul (Chairman of the board of directors, Independent director)			0.00		0.00
Board of Directors (Chairman of the board of directors)	0.00	0.00	0.00	No	
2. Mr. Paisit Kaenchan (Director, Independent director)			0.00		0.00
Board of Directors (Director)	0.00	0.00	0.00	No	
Corporate Governance and Risk Management Committee Charter (The chairman of the subcommittee)	0.00	0.00	0.00	No	
3. Mr. Amorn Chulaluksananukul (Director)			0.00		N/A
Board of Directors (Director)	0.00	0.00	0.00	No	
Corporate Governance and Risk Management Committee Charter (Member of the subcommittee)	0.00	0.00	0.00	No	

Names of directors / Board of directors	Company				Total monetary remuneration from subsidiaries (Baht)
	Meeting allowance	Other monetary remuneration	Total (Baht)	Non-monetary remuneration	
4. Mr. Charasrit A. Voravudhi (Director)			0.00		0.00
Board of Directors (Director)	0.00	0.00	0.00	No	
Corporate Governance and Risk Management Committee Charter (Member of the subcommittee)	0.00	0.00	0.00	No	
5. Mr. Tanadech Opasayanont (Director)			0.00		0.00
Board of Directors (Director)	0.00	0.00	0.00	No	
Corporate Governance and Risk Management Committee Charter (Member of the subcommittee)	0.00	0.00	0.00	No	

Summary of the remuneration of each committee over the past year

Names of board members	Meeting allowance	Other monetary remuneration	Total (Baht)
1. Board of Directors	0.00	0.00	0.00
2. Audit Committee	0.00	0.00	0.00

Names of board members	Meeting allowance	Other monetary remuneration	Total (Baht)
3. Corporate Governance and Risk Management Committee Charter	0.00	0.00	0.00

Summary of the remuneration of the board of directors

	2023	2024	2025
Meeting allowance (Baht)	0.00	0.00	0.00
Other monetary remuneration (Baht)	0.00	0.00	0.00
Total (Baht)	0.00	0.00	0.00

Remunerations or benefits pending payment to the board of directors

Remunerations or benefits pending payment to the : 0.00
board of directors over the past year
(Baht)

Information on corporate governance of subsidiaries and associated companies

Corporate governance of subsidiaries and associated companies

Mechanism for overseeing subsidiaries and associated companies

Does the Company have subsidiaries and associated : No
companies

Mechanism for overseeing subsidiaries and : No / In progress
associated companies

The REIT Manager has no subsidiaries.

Information on the monitoring of compliance with corporate governance policy and guidelines

The monitoring of compliance with corporate governance policy and guidelines

Prevention of conflicts of interest

Operations for conflict of interest prevention over the past year

Has the company operated in preventing conflicts of interest over the past year : Yes

Policy on Related Transaction in the Future, its Trend and Guideline on the Prevention of Conflict of Interest

The REIT Manager has adopted a Policy on Related Transactions between AIMCG and the REIT Manager and the persons connected to the REIT Manager or between AIMCG and Trustee and the persons connected to Trustee in the future, and has set out a guideline on prevention of conflict of interest between AIMCG and these persons as follows:

Prevention of Conflict of Interest between AIMCG and the REIT Manager and the persons connected to the REIT Manager

The REIT Manager has implemented a conflict-of-interest prevention system between AIMCG and the REIT Manager and the persons connected to the REIT Manager that may cause conflict of which Business Development Department and Legal and Compliance Department shall ensure that all transactions meet with the following criteria:

- Must be subject to Trust Deed and related laws, not contradict to the rules as defined and announced by the SEC Office, importantly, must be for the ultimate benefit of AIMCG.
- Must be reasonable and carried out based on fair price and market conditions.
- Expenses for carrying out transactions charged to AIMCG (if any) must be fair and appropriate.
- Stakeholders in transactions must not participate in approval on transactions.
- Directors, executives, and employees must not receive any personal consideration from any client, lessee, business partner, stakeholder, or persons related to carrying out of any transaction of the REIT Manager or AIMCG.
- Directors, executives, and employees must not lend, borrow, or solicit money or thing from any client, lessee, business partner, stakeholder or persons related to carrying out of any transaction of the REIT Manager or AIMCG, apart from loan borrowing from a bank or financial institute in a capacity of their client.
- Directors, executives, and employees shall not carry on any personal business affecting the performance and workhour of the REIT Manager, and shall not engage or participate in any business in a competitive manner against the business of the REIT Manager or AIMCG, whether or not such director, executive or employee receive any direct or indirect benefit.

Furthermore, directors, executives, and employees shall not hold any share in a competitive business against the REIT Manager or AIMCG, that incapacitates such director, executive, employee from ordinary performance or adversely affects their performance of whether directly or indirectly.

- Directors, executives, and employees shall not perform any act causing a conflict of interest against the REIT Manager and/or AIMCG, or take advantage of, or exploit any information acquired from its being a director, executive, and staff for its own and/or of other personal interest.

If any transaction is likely to create a conflict of interest the REIT Manager and/or AIMCG, directors, executives, and employees shall disclose its information before entering into such transaction, so that Legal and Compliance Department is able to verify the likeliness of conflict of interest between the REIT Manager and/or AIMCG, and then report such transaction to CEO and/or the Board of Directors for their acknowledgement and approval.

Legal and Compliance Department will supervise and prevent conflict of interest between AIMCG and the REIT Manager and the persons connected to the REIT Manager that may cause conflict, through the following operations:

- Gather name list of individuals or juristic persons that may be related parties and keep this information updated for submitting to Trustee every 6 months for considering of related transactions of AIMCG and related parties.
- Inspect whether any transaction is related to any stakeholder of AIMCG and whether it is necessary to apply for approval from Trustee or trust unitholders prior carrying out such transaction.
- In the event of any transaction related to any stakeholder of AIMCG, Business Development Department must propose such transaction to CEO for consideration and approval before forwarding for Trustees consideration of whether such transaction complies with the Trust Deed and relevant laws. After obtaining approval from Trustee, Legal and Compliance Department will have Business Development Department propose such transaction to the

Board of Directors for approval, or further presenting to the Board of Directors the REIT Manager to request for the trust unitholders approval as the case may be, subject to the transaction size and rules as defined by the SEC Office (and as amended by the SEC Office).

Prevention of Conflict of Interest between AIMCG and Trustee and the persons connected to Trustee

A related department of the REIT Manager shall inspect any transactions of AIMCG, whether made between AIMCG and Trustee and the persons connected to Trustee. In the event of a transaction made between Trustee and the persons connected to Trustee, such related departments shall submit the information thereof to Legal and Compliance Department for consideration the method of the disclosure to trust unitholders and investors prior to entering such transaction, according to the following disclosure process:

- Disclosure through the Stock Exchange under the rules and regulations set out by the Stock Exchange related to such transaction or other channel granting trust unitholders an access thoroughly to information of such transaction.
- Disclosure shall be made for a reasonable period not less than 14 days.
- Disclosure shall specify a clear channel, method, or not less than 14 days period of objection, unless a favorable resolution from trust unitholders is required for making such transaction, such objection shall be made during a request for trust unitholders resolution.

Legal and Compliance Department will monitor the transactions between AIMCG and Trustee and the persons connected to Trustee under the conflict-of-interest prevention system, regulations and announcements of the SEC Office.

- After obtaining a suitable disclosure method for trust unitholders and investors, Legal and Compliance will propose such disclosure method to CEO, followed by the Board of Directors for their consideration and approval, and ultimately proceed with such approved disclosure respectively.
- Having been approved by the Board of Directors, Legal and Compliance shall make the disclosure of such transaction with a clear channel, method, or not less than 14 days period of objection included, unless a favorable resolution from trust unitholders is required for making such transaction, trust unitholders may make an object at the trust unitholders meeting. If no objection is made, or an objection is made not exceeding 1/4 of the total number of trust units sold, the relevant departments shall make such transaction with Trustee, and then report the result thereof the Board of Directors and proceed with the disclosure respectively.

Related Transactions

Transactions between AIMCG and the REIT Manager or Related Persons of the REIT Manager are as following details.

1. Transactions between AIMCG and AIM Real Estate Management Company Limited which is the REIT Manager of AIMCG during the period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
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<p>SCB Asset Management Company Limited, as the Trustee of AIMCG, appointed AIM Real Estate Management Company Limited as the REIT Manager with rights and duties as specified in the REIT Management Agreement.</p>	<p>REIT Management fee</p>	<p>14.91</p>	<ul style="list-style-type: none"> ● The appointment of the REIT Manager is considered reasonable because the Board of Directors and Management Team of the REIT Manager has the experience and expertise in real estate business especially community malls. ● The base fee rate is considered reasonable as it is comparable to the base fees charged by other REIT managers. The base fee is paid to the REIT Manager on a monthly basis at the rate of not exceeding 0.75 percent of the total asset value of the REIT but not less than 5,000,000 Baht per year as specified in the REIT Management Agreement. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.
	<p>Performance Fee</p>	<p>2.97</p>	<ul style="list-style-type: none"> ● The appointment of the REIT Manager is considered reasonable as it is in the ordinary course of business of AIMCG.

			<ul style="list-style-type: none"> ● The performance fee rate is considered reasonable as it is comparable to the performance-based management fee of other trusts. The performance fee is paid to the REIT Manager on a monthly basis at the rate of not exceeding 3.00 percent of the net revenue from the main asset rental and service agreements of AIMCG. The REIT Manager considers this transaction reasonable and favorable to trust unitholders. ● The incentive fee rate is considered reasonable as it is agreed under the REIT Management Agreement. The incentive fee is paid to the REIT Manager as a motivation on a monthly basis at the rate of not exceeding 3.00 percent of the operating profit of AIMCG from main assets. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.

			<p>○ The commission rate for retaining retail tenants to renew the lease agreement and/or recruiting new tenants of AIMCG is agreed under the REIT Management Agreement. This commission is offered to motivate the REIT Manager and boost its asset management performance. The rate is considered reasonable as it is comparable to the commission fee of other trusts. AIMCG agrees to pay the commission at the rate of not exceeding 1 month of the rate stated in the agreement.</p>
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2. Transaction between AIMCG and SCB Asset Management Company Limited which is Trustee of AIMCG during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
SCB Asset Management Company Limited is appointed as Trustee of AIMCG, pursuant to the Trust Deed	Trustee fee	6.56	<ul style="list-style-type: none"> ● The appointment of Trustee is reasonable as it is in the ordinary course of business of AIMCG. ● The Trustee fee rate is considered reasonable as it is comparable to the Trustee fee of other trusts. The Trustee fee is paid on a monthly basis at the rate of not exceeding 1.00percent of the total asset value of the REIT but not less than 5,000,000 Baht per year as specified in the Trust Deed. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.

3. Transaction between AIMCG and Siam Commercial Bank Public Company Limited which is a major shareholder of the AIMCGs Trustee during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
Deposit transactions of AIMCG with Siam Commercial Bank Public Company Limited	Interest income	0.28	<ul style="list-style-type: none"> ● The deposit transactions with Siam Commercial Bank are considered reasonable as they are ordinary banking transactions. ● The rate of return on deposits is equivalent to the deposit interest rate that is comparable to the deposit interest rates of large commercial banks in general. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.

4. Transactions between AIMCG and Thonglor Management Company Limited, the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
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<p>Thonglor Management Company Limited Management Fee of the Porto Chino Project</p>	<p>Operating Expenses (Management system fees, Phone Service Fees, Internet Service Fees)</p>	<p>7.35</p>	<ul style="list-style-type: none"> ● The REIT Manager considers Thonglor Management Company Limited, as the property manager of AIMCG, to have experienced and skilled personnel specializing in property management, which was selected through a recruitment process conducted by the REIT Manager ● Operating expenses are considered reasonable as management system maintenance expenses are unavoidable expenses for the business operation and serve the best interest of trust unitholders. ● The rate of management fee is as specified in the agreement, which is in line with the market price. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.

	Other Expenses (Marketing Fees)	0.43	<ul style="list-style-type: none"> ● ther expenses are considered reasonable as they are necessary for business operations, in accordance with the agreement, and serve the best interest of trust unitholders. ● The expense rate is in accordance with the agreement, and the rate is close to market standards. The REIT Manager considers this transaction is reasonable and serves the best interests of the trust unitholders.
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5. Transactions between AIMCG and Udon Plaza Company Limited, the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
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<p>Udon Plaza leased back the area, leased the area for retail customers from AIMCG, and management fee of the UD Town Project.</p>	<p>Income from rental and service fee</p>	<p>96.44</p>	<ul style="list-style-type: none"> ● The REIT Manager considers Udon Plaza Company Limited, as the property manager of AIMCG and original owner of UD Town Project before AIMCG investment, to have experienced and skilled personnel specializing in property management for several years. ● The rate of rental fee and service fee are subject to agreement between AIMCG and Udon Plaza which is consistent to former operating result of properties of UD Town project. The REIT Manager considers this transaction reasonable and favorable to trust unitholders. AIMCG still receives the profit from the operation at an appropriate level.

	Interest Income	1.66	<ul style="list-style-type: none"> ● Interest income are considered reasonable as they are approved by the Annual General Meeting of Trust Unitholders 2022, regarding proposals for rental payments for the UD Town Project and in line with the guidance of accounting practices issued under the Accounting Professions and the guidance of accounting practices for Property Fund, Real Estate Investment Trust, Infrastructure Fund, Infrastructure Investment Trust, which is determined by Association of Investment Management Companies and approved by the SEC Office.
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	<p>Operating Expenses (Management Fee, and Common Utility System Maintenance Fee)</p>	<p>14.74</p>	<ul style="list-style-type: none"> ● operating expenses are considered reasonable as common utility system maintenance expenses are unavoidable expenses for the business operation and serve the best interest of trust unitholders. ● The rate of management and common utility system maintenance fee subjected to the agreement is in line with the market price. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.
	<p>Loss from expected credit loss</p>	<p>144.91</p>	<ul style="list-style-type: none"> ● Loss from expected credit loss is considered reasonable as they are in line with the guidance of accounting practices issued under the Accounting Professions and the guidance of accounting practices for Property Fund, Real Estate Investment Trust, Infrastructure Fund, Infrastructure Investment Trust, which is determined by Association of Investment Management Companies and approved by the SEC Office.

6. Transactions between AIMCG and Tanatip 456 Company Limited, which shares a common shareholder with the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
Tanatip 456 Company Limited leased area from AIMCG	Income from rental and service fee	1.14	<ul style="list-style-type: none"> The rate of rental fee and service fee are subject to agreement between AIMCG and Tanatip 456 Company Limited. The REIT Manager considers this transaction reasonable and favorable to trust unitholders. AIMCG still receives the profit from the operation at an appropriate level.

7. Transactions between AIMCG and Membership Company Limited, which shares a common shareholder with the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
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<p>Membership leased area from AIMCG, management fee, operating expense, utility system maintenance fee of the ROW 55 Project.</p>	<p>Income from rental and service fee</p>	<p>21.65</p>	<ul style="list-style-type: none"> ● The REIT Manager considers Membership Company Limited, which shares a common shareholder with the property manager of AIMCG and original owner of ROW 55 Project before AIMCG investment, to have experienced and skilled personnel specializing in property management for several years. ● The rate of rental fee and service fee are subject to agreement between AIMCG and Membership which is consistent to former operating result of properties of ROW 55 Project. The REIT Manager considers this transaction reasonable and favorable to trust unitholders. AIMCG still receives the profit from the operation at an appropriate level.
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	Operating Expenses (Management Fee, Common Utility System Maintenance Fee)	4.15	<ul style="list-style-type: none"> ● Operating expenses are considered reasonable as common utility system maintenance expenses are unavoidable expenses for the business operation and serve the best interest of trust unitholders. ● The rate of management and common utility system maintenance fee subjected to the agreement is in line with the market price. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.
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8. Transactions between AIMCG and Bar Toro (Thailand) Company Limited, which shares a common shareholder with the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
Bar Toro (Thailand) Company Limited leased area from AIMCG	Income from rental and service fee	4.10	<ul style="list-style-type: none"> ● The rate of rental fee and service fee are subject to agreement between AIMCG and Bar Toro (Thailand) Company Limited which is consistent to former operating result of properties of ROW 55 Project. The REIT Manager considers this transaction reasonable and favorable to trust unitholders. AIMCG still receives the profit from the operation at an appropriate level.

9. Transactions between AIMCG and BSK Management Company Limited, the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
BSK Management Company Limited: Management fee for Village Hub Ratchapruek project	Operating Expenses (Management System Fee)	0.11	<ul style="list-style-type: none"> ● The REIT Manager considers that BSK Management Company Limited, as the Property Manager of AIMCG, has personnel and teams with extensive experience and expertise in property management and maintenance, and has undergone a selection process by the REIT Manager. ● Operating expenses are considered reasonable as property management system maintenance expenses are unavoidable expenses for the business operation and serve the best interest of trust unitholders. ● The rate of management fee subjected to the agreement is in line with the market price. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.

10. Transactions between AIMCG and Baansetthakij Ratchapruek Company Limited, which shares a common shareholder with the property manager, during the accounting period between 1 January 2025 and 31 December 2025

Description	Transaction Type	Transaction Value in 2025 (THB Million)	Reason of Transaction
Baan Setthakit Ratchapruek Company Limited: Management fee for Village Hub Ratchapruek project	Operating Expenses (Land rental fee, cleaning service fee, and security guard fee)	0.20	<ul style="list-style-type: none"> ● Operating expenses are considered reasonable as they are unavoidable expenses for the business operation and serve the best interest of trust unitholders. ● The rate of management fee subjected to the agreement is in line with the market price. The REIT Manager considers this transaction reasonable and favorable to trust unitholders.

Number of cases or issues related to conflict of interest

	2023	2024	2025
Total number of cases or issues related to conflict of interest (cases)	0	0	0

Prevention of the use of inside information to seek benefits

Operations for prevention of the use of inside information to seek benefits over the past year

Has the company operated in preventing the use of : Yes
inside information to seek benefits over the past year

Use of Internal Information

For transparency of AIMCG management, the REIT Manager establishes the policy to lay out a guideline for our directors, executives, and/or employees related to the internal information to prevent the improper and/or illegal information usage. All directors, executives and/or employee shall refrain from use or disclose any significant internal information of AIMCG to the public for their own benefit or other persons advantages. Additionally, they

are responsible for reporting the possession of trust unit in every trust unit trading or transfer by *System of the board of directors, executives, auditors, planners, and planning executives who submitted the changes in securities and derivatives holding report (Form 59)* through the electronic system of SEC. In addition, the REIT Manager shall inform the prohibition of trust unit trading or transfer via email within 30 days prior to publishing of the quarterly and annual financial statements to SET or prior to the disclosure of significant internal information of AIMCG that may affect to trust unit price.

Number of cases or issues related to the use of inside information to seek benefits

	2023	2024	2025
Total number of cases or issues related to the use of inside information to seek benefits (cases)	0	0	0

Anti-corruption action

Operations in anti-corruption in the past year

Has the company operated in anti-corruption over : Yes
the past year

Form of operations in anti-corruption : Review of appropriateness in anti-corruption

The Company has established a Code of Conduct, which all employees are required to adhere to as representatives of the Company. The Code of Conduct encompasses two key policies as follows:

- 1. Anti-Corruption** The Company opposes all forms of corruption and has a policy of not offering or accepting money, incentives, gifts, or any special benefits of any form, whether directly or indirectly through third parties, to or from customers, business partners, external organisations, or government officials, in order to obtain or retain a business advantage or benefit.
- 2. Conflict of Interest Avoidance** The Company has established guidelines for all employees to follow to avoid conflicts of interest, covering the acceptance of money or personal rewards, engagement in outside business activities, and conducting business with the Company Group. Employees are required to disclose any interest or stake they may have prior to entering into any transaction, and those with a conflict of interest are prohibited from approving or taking any actions in relation to such transactions on behalf of the Company.

Number of cases or issues related to corruption

	2023	2024	2025
Total number of cases or issues related to corruption (cases)	0	0	0

Whistleblowing

Operations related to whistleblowing over the past year

Has the company implemented whistleblowing : Yes
procedures over the past year

The Company has established whistleblowing and complaint channels for all trust unitholders and stakeholders.

Complaints or whistleblowing reports may be submitted through <https://www.aimcgreit.com/en/contact-us/complaint-form> or email - ir@aimrm.co.th

During the reporting period, there were no cases of fraud, corruption, or violations of the Company's corporate governance policies and practices.

Number of cases or issues related to whistleblowing

	2023	2024	2025
Total number of cases or issues received through whistleblowing channels (cases)	0	0	0

Information on report on the results of duty performance of the audit committee in the past year

Meeting attendance of audit committee

List of Directors	Meeting attendance of audit committee			Average meeting attendance
	Meeting attendance (times)	/	Meeting attendance rights (times)	
Average meeting attendance rate				N/A

The results of duty performance of the audit committee

The REIT Manager does not have an audit committee, as the relevant rules and regulations do not require one in the same manner as they do for listed companies.

Information on summary of the results of duty performance of subcommittees

Meeting attendance and the results of duty performance of subcommittees

Meeting attendance of Corporate Governance and Risk Management Committee

Charter

Meeting Corporate Governance and Risk Management Committee Charter (times) : 2

List of Directors	Meeting attendance of Corporate Governance and Risk Management Committee Charter			Average meeting attendance
	Meeting attendance (times)	/	Meeting attendance rights (times)	
1 Mr. Paisit Kaenchan (The chairman of the subcommittee, Independent director)	2	/	2	2/2 (100.00%)

List of Directors	Meeting attendance of Corporate Governance and Risk Management Committee Charter			Average meeting attendance
	Meeting attendance (times)	/	Meeting attendance rights (times)	
2 Mr. Amorn Chulaluksananukul (Member of the subcommittee)	2	/	2	2/2 (100.00%)
3 Mr. Charasrit A.Voravudhi (Member of the subcommittee)	2	/	2	2/2 (100.00%)
4 Mr. Tanadech Opasayanont (Member of the subcommittee)	2	/	2	2/2 (100.00%)
Average meeting attendance rate				(100.00%)

The results of duty performance of Corporate Governance and Risk Management Committee Charter

Performance Report of the Corporate Governance and Risk Management Committee for the Year 2025 In 2025, the Corporate Governance and Risk Management Committee held a total of 2 meetings, with full quorum achieved at every meeting. The Committee fulfilled its duties across three key areas: risk management, by reviewing and acknowledging the annual risk management report for AIMCG and providing recommendations on updates to risk mitigation approaches to align with evolving circumstances; investment oversight, by screening and providing recommendations on proposed additional asset acquisitions by AIMCG prior to submission to the Board of Directors for approval; and asset management oversight, by monitoring and providing guidance on the management of AIMCG's main assets, including following up on progress in cases where tenants had outstanding rental arrears.

Corporate Sustainability Policy

Information on policy and goals of sustainable management

Sustainability Policy

Sustainability Policy : Yes

Corporate Social Responsibilities and Sustainable Development

The REIT Manager is committed to leading as an independent REIT Manager and driving AIMCGs sustainable growth. Our focus is on ensuring AIMCG generated consistent and stable income, maintain effective risk diversification, and fosters the growth of a diverse asset portfolio, all while adhering to prudent risk management practices. The REIT Manager strives to balance the interests of all stakeholders sustainably, with primary emphasis on maximizing benefits for our unitholders.

Effective stakeholder management is a cornerstone of sustainable growth and long-term value creation for AIMCG. This policy is designed to establish a clear and systematic strategic framework for interacting with all key stakeholder groups, ensuring that AIMCG can appropriately respond to stakeholder expectations in alignment with its goals, good corporate governance principles, and environmental, social, and governance (ESG) standards under the management of the REIT Manager.

The REIT Manager adheres to the following key principles as a guideline for building strong and sustainable relationships with all stakeholders.

1. **Transparency and Disclosure:** The REIT Manager is committed to providing stakeholders with accurate, complete, timely, and equitable access to information essential for their decision-making, reflecting transparent and impartial management.
2. **Compliance with Laws and Regulations:** The REIT Manager strictly conducts business within the framework of applicable laws and regulations, including the requirements of SEC and SET.
3. **Fairness and Responsibility:** The REIT Manager adheres to the principle of treating all groups of stakeholders fairly and equitably, and is aware of the responsibility to operate in the best interests of trust unitholders under the strict oversight of the trustee.
4. **Sustainable Value Creation:** The REIT Manager focuses on professional property management to create consistent and sustainable returns for investors, along with creating mutual benefits for all stakeholders for robust and shared growth.

This policy covers all operations and activities of AIMCG, which is managed by the REIT Manager.

Engagement Guidelines for Each Stakeholder Group

1) Trust Unitholders

As the beneficiaries and owners of the key capital that drive AIMCG, trust unitholders are the most important stakeholders. Therefore, building and maintaining the confidence of trust unitholders is the key to the sustainable growth and stability of AIMCG.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Receipt of Consistent and Sustainable Distribution: Expect consistent and sustainable distribution payments. ● Long-term Asset Value Growth: Expect an increase in both total asset value and net asset value per unit. ● Transparency and Governance: Expect operations conducted with good governance and full disclosure of information, transparent management, and sound corporate governance practices. 	<ul style="list-style-type: none"> ● Prudent and Professional Property Management: Committing to managing property and financial structures with prudence and care to maximize the benefits for trust unitholders. ● Pursuit of Investment Opportunities: Consider investing in new high-potential assets. ● Maintaining Financial Discipline: Control the ratio of debts to total assets to an appropriate level and in accordance with the rules stipulated by the SEC. ● Distribution Policy: Adhere to the policy of paying distributions not less than 90% of the adjusted net profit and in accordance with the rules stipulated by the SEC. ● Strategic Management: Aim to maintain occupancy rates, lease renewal rates, and increase the diversification of the tenant mix to stabilize income and achieve risk diversification 	<ul style="list-style-type: none"> ● Two-way Communication / Trust Unitholders Meeting: Hold a meeting to report on operating results or request resolutions on important matters as specified in the trust deed. ● Opportunity Day: Organized by the SET to allow executives to present operating performance results and business plans to investors. ● Digital System and Website: Disclose important information, such as NAV, quarterly performance, through the SETs system and AIMCGs website (www.aimcgreit.com). An investor relations channel is provided for trust unitholders to contact and make inquiries, including whistleblowing and complaints channels which trust unitholders can submit suggestions and/or complaints regarding matters that may cause damage to AIMCG directly.

2) Tenants

Tenants are considered key business partners, as they are the main source of income for AIMCG. Satisfying tenants to retain the existing tenant base and recruiting potential new tenants are critical factors that directly affect AIMCGs stability and consistent cash flow.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● High-quality and Well-maintained Assets: Expect that the leased assets are of good quality, ready for use, safe, and has supporting factors that are conducive to the tenants business operations. ● Fair Lease Terms: Expect reasonable and fair lease terms and conditions in the lease agreement for both parties. ● Efficient Property Management: Require prompt attention and quick response to problems. 	<ul style="list-style-type: none"> ● Selection of Assets for Investment: Focus on investing in assets with strong potential, quality physical characteristics, constructed meeting industry standards, fully equipped with utility infrastructure, and compliant with applicable laws. ● Establishing Standard Lease Terms: By establishing standard lease terms that are fair to both tenants and lessors, aligning with market conditions as well as suitable for each asset type. ● Appointment of Professional Property Manager: Employing a property manager with diverse expertise to provide the highest quality and most efficient services for all types of assets invested by AIMCG. ● Asset Maintenance: Focus on maintaining asset condition to support tenants operations, maintenance for both corrective maintenance when damage occurs, and preventive maintenance to avoid future asset damage, as well as modernization upgrades to maintain competitiveness. 	<ul style="list-style-type: none"> ● Contact with the Property Manager: This is the primary channel for coordinating and resolving asset-related issues. ● Direct Contact with the REIT Manager: For negotiating important or strategic matters related to REIT policies.

3) Property Manager

A property manager is a specialized external entity that is appointed or employed by the REIT Manager to act as an operational extension of AIMCG to oversee day-to-day operations and maintain the value of the asset to generate returns efficiently. The REIT Manager selects highly experienced property manager for each project.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Policy and Strategic Support: Expect a clear marketing direction and overall strategy to be efficiently implemented. ● Fair Contracts and Compensation:Require clear and fair contractual terms, as well as incentive compensation rates that reflect the success of project management. ● Fast Response and Clear Budget: Expect fast approval of the work plan within a reasonable timeframe and sufficient budget allocation for the asset maintenance. 	<ul style="list-style-type: none"> ● Formulation of Management Policies and Strategies:The REIT Manager is responsible for setting marketing policies, procurement strategies, and overall operational plans for the property managers to drive tenant acquisition and space management. ● Determination of the Incentive Fee Structure:The REIT Manager determines the compensation of property managers based on performance capability, such as a performance fee (based on net income), an incentive fee (based on operating profit), and a commission fee, to create incentives to increase income for AIMCG. ● Consideration and Approval of the Annual Budget:The REIT Manager jointly considers and approves the annual budget prepared by the property managers to ensure it is adequate for maintaining the asset of each project and considers approving additional repair costs exceeding the allocated budget. ● Performance Evaluation:Clearly define the scope of duties and responsibilities of the property managers in the property management agreement. The REIT Manager will conduct annual performance evaluations of the Property Managers based on the clear defined evaluation criteria. 	<ul style="list-style-type: none"> ● Regular Follow-up Meetings: Hold regular (monthly) meetings to monitor performance against goals and budgets. ● Results Reporting and Incident Reporting System:property managers prepare and submit reports on a regular scheduled basis, such as income and expenses, and reports on outstanding receivables, etc.

4) Business Partners and Service Providers

Business partners and service providers, including professional consultants such as auditors, asset appraisers, legal advisors, financial advisors, and general contractors, are an important part of supporting AIMCGs operational excellence and reliability.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Transparent Selection Process: Expect fair procurement, free from conflicts of interest, and open to equal competition. ● Compliance with Contracts and Cooperation in Operations:The REIT Manager is expected to adhere to the terms of engagement agreements and to cooperate, including providing any necessary information for the performance of the service providers duties. ● Payment of Services on Time: Expect on-time payments and collaboration as a long-term business partners for sustainable business growth. 	<ul style="list-style-type: none"> ● Selection of Specialized Experts: Consider experience, reputation, track record, and service providers listed by the SEC. ● Performance Evaluation:The REIT Manager evaluates the performance of advisors and service providers to verify cost-effectiveness and quality in line with professional standards and to determine the suitability of continued engagement. 	<ul style="list-style-type: none"> ● Engagement Agreement:Enter into an agreement that defines the scope of duties, work standards, and reasonable compensation based on the market rate of the business partnersr service providers. ● Meetings and Coordination:Hold meetingsr communicate via email, video conference, and telephone. ● Complaint System:pen communication channels for b usiness partnersto whistleblowing or submit complaints through the REIT Managers whistleblowing system.

5) Creditors

Creditors are providers of the funds necessary for the asset acquisition and AIMCGs growth. Maintaining financial discipline, a strong credit profile, and strict compliance with the terms of the loan agreement are critical to access financing at an appropriate cost. This financial discipline is not only to fulfill AIMCGs obligations but also a guarantee that AIMCG will have access to financing to invest in new value-creating assets in the future. This is directly aligned with the trust unitholders expectations for long-term growth.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Debt Repayment on Time: Expect monthly interest payments and principal repayments according to the schedule outlined in the contract (e.g., quarterly installments or a single repayment upon maturity). ● Compliance with Financial Conditions: AIMCGs are expected to maintain financial ratios (Financial Covenants) to comply with the terms of the loan agreement throughout the term of the loan agreement. 	<ul style="list-style-type: none"> ● Maintaining a Debt Serviceability Ratios: Commit to maintaining a debt-to-EBITDA ratio, debt-to-total asset ratio, interest rate coverage ratio (ICR), and debt service coverage ratio (DSCR) not exceeding the ratio specified in the loan agreement and in accordance with the rules set forth by the SEC. ● Interest Rate Risk Management: Regularly monitor economic conditions and interest rate trends, and consider using financial instruments such as Interest Rate Swapsto mitigate the risk of floating interest rates. 	<ul style="list-style-type: none"> ● Financial Condition Compliance Report: Prepare and submit a reports on maintaining financial ratios at the intervals stipulated in the loan agreement. ● Meetings and Negotiations: Contact and coordinate to secure new sources of funding, restructure debts, or request waivers of conditions that impede effective management.

6) Trustee

A trustee is an entity that holds ownership of AIMCGs assets of the on behalf of the trust unitholders and oversees the REIT Managers operations to safeguard the trust unitholders interests. The trustee expects the REIT Manager to perform its duties strictly in accordance with the trust deed and applicable laws.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Compliance with the Trust Deed and the Law: REIT Manager is expected to strictly manage AIMCG within the framework of the trust deed, the Trust for Transactions in Capital Market Act and the SECs regulations. ● Transparency and Safeguarding Best Interest: operations must be fair, honest, and transparent, with a focus on safeguarding the best interests of the trust unitholders as a whole. 	<ul style="list-style-type: none"> ● Reporting and Auditing: Regularly report operating performance and financial position to the trustee and cooperate in operational inspecting at the REIT Managers office and the locations of the asset invested by AIMCG. ● Request for Approval of Important Transactions: obtain the trustees approval before proceeding with transactions that are material to main assets or transactions that may have a conflict of interest and follow the procedures required by laws and relevant notifications. ● Budgeting: Prepare operational plans and annual budgets for the trustee to consider and approve, prioritizing the interests of trust unitholders. 	<ul style="list-style-type: none"> ● Meetings and Reports: organize formal joint meetings of trust unitholders or two-way communication to answer questions and provide opinions on whether proposed action are legally permissible. ● Official Communication Channels: Communicate through official letters, emails, and telephone. ● Memorandum of Agreement on Operations: Coordinate and disclose information in accordance with the mutually agreed Service Level Agreement between the REIT Manager and the Trustee and/or as specified by law and/or relevant notifications. ● Trustees Report on annual basis: The Trustee prepares a report stating opinions on the REIT Managers performance to be published in the annual report.

7) Regulatory and Government Agencies

Regulatory agencies, such as the SEC and the SET, issue licenses and determine AIMCGs operating framework. Strict compliance with regulations is therefore essential and non-negotiable in order to maintain the legal status and credibility of AIMCG in the capital market.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Legal Compliance: AIMCG is expected to comply with all relevant laws, such as the Securities and Exchange Act and the Trust for Transactions in Capital Market Act, and related notifications. ● Submission of Accurate and Timely Information: Require submission of registration statement forms and disclosure of information accurately, completely, and on time. ● Cooperation in Providing Information: Expect cooperation in responding to inquiries or in inspections. 	<ul style="list-style-type: none"> ● Provision of an Effective Compliance Supervision: Establish an effective internal compliance and operational oversight unit. ● Scheduled Report Submission: Submit financial reports and disclose information to the SEC and the SET as scheduled. ● Cooperation in Inspections: Provide information, documents, and evidence, and facilitate the inspection of the authorized officers. 	<ul style="list-style-type: none"> ● SET Information Dissemination System: Used to notify meeting resolutions, important news, and other reports. ● Registration Statement form Submission: Submit registration statement form through the SEC's electronic system, and communication via email or telephone. ● Communication through the REIT Manager: Communicate directly with the REIT Manager for urgent matters or specific inquiries.

8) Community

Engaging with the community and maintaining good relationships with the communities surrounding AIMCGs assets is the cornerstone of good corporate governance. The community engagement and maintaining good relationships with the community can be done in many forms, not just in the form of social activities but also as a property management strategy that fosters integration into the community for sustainable growth and coexistence with the community.

Expectations	Operational Guidelines of the REIT Manager	Communication and Engagement Channels
<ul style="list-style-type: none"> ● Safety:Expect risky assets management to be managed according to the Safety First standards to prevent accidents to the community. ● Environmental Management: Expect operations that do not emit pollutants or waste to the public and not disturb the normal livelihood of society and communities surrounding the project. ● Social Value Creation:The project is expected to provide employment opportunities and green space that enhance the quality of life of society and communities around the project. 	<ul style="list-style-type: none"> ● High Operational Standards: Employ specialized experts (property manager) to strictly oversee fire prevention systems, hygiene, and emergency response plans. ● Water Treatment Policy: Promote water treatment practices to ensure wastewater is appropriately treated prior to discharge from the properties, in compliance with applicable environmental standards. ● Waste Separation and Waste Management Measures: Encourage tenants to implement waste separation and waste management systems. ● Noise Pollution Prevention Measures: It is stated in the terms of the lease agreement that the tenant must not cause noise pollution. ● Job Creation and Income Distribution in the Community: Promote the improvement of the quality of life of the society and nearby communities, such as providing space for the community to organize various activities, as well as providing space for the community to sell local products. ● Respect for Human Rights:Treat workers fairly and support equality without discrimination. 	<ul style="list-style-type: none"> ● Management by the Property Manager:The property manager acts as AIMCGs representative in coordinating with and addressing concerns from communities near the project. ● Complaint System:There are whistleblowing and complaint channels through which complainants can report directly via AIMCGs website or through the property manager.

1. Social Sustainability Management

The REIT Manager recognizes the importance of conducting business in a socially responsible manner, considering all stakeholders including tenants, partners, unitholders, trustee, and the community. Therefore, the REIT Manager has a management policy that emphasizes socially responsible business practices to foster sustainable development for all stakeholders, including society as a whole.

Examples of our approach to social sustainability management include:

1.1 Human Rights Policy

the REIT Manager have established respect for human rights as a core principle in their business operations, adhering to the Universal Declaration of Human Rights (UDHR) and the United Nations Guiding Principles on Business and Human Rights (UNGPs) as frameworks for operations within t AIMCGs structure. AIMCG focuses on investing ready-to-generate-income assets through the acquisition of ownership or leasehold rights, rather than acting directly as a real estate developer.

However, AIMCG serves as a vital investment mechanism with a significant economic role in enhancing liquidity for property developers, thereby supporting continuous investment and development of new projects. The investment in, management of, and the benefit procurement of REITs assets contribute to continuous employment generation in the areas where the assets are located. This is achieved through management and related support services such as asset management, security, cleaning service, and building systems maintenance. This can generate income for local workers and entrepreneurs while indirectly supporting public revenue collection.

The REIT Manager recognizes that the benefit procurement process and its associated supply chain may harbor human rights risks across multiple dimensions, such as safety standards and working conditions within the supply chain, as well as the rights of communities surrounding AIMCGs invested assets. Without appropriate oversight, this could adversely impact stakeholders and erode investor confidence.

Therefore, the REIT Manager has established this Human Rights Policy to serve as a framework for managing and monitoring human rights risks associated with AIMCGs operations under its management. This policy is aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs), which consist of three core principles: Protect, Respect, and Remedy. The REIT Manager has voluntarily adopted these principles to promote responsible, transparent, and sustainable business practices.

This Human Rights Policy applies to all directors, executives, and personnel of the REIT Manager, and encompasses the operations and key individuals within AIMCGs supply chain, such as AIMCG 's tenants, property managers, surrounding communities, and business partners etc.

Target groups	Scope of Application
Trust Unitholders	The trust unitholders of AIMCG, including both retail and various financial institution.
Internal Personnel	Employees at all levels and under all types of employment (permanent/temporary) of The REIT Manager
Property Managers and Business Partners (Outsource)	Appointed property managers, consultants in various fields, service providers, including the personnel, employees, staff, and representatives of the aforementioned parties
Tenants and Customers	Tenants and service receivers within the properties invested in by AIMCG, including the personnel, employees, staff, representatives, customers, and visitors of the aforementioned parties
Vulnerable Groups	Individuals who may be more susceptible to impacts, such as women, children, people with disabilities, the elderly, and migrant workers.
Community	Communities surrounding the locations of the assets invested by AIMCG.

The REIT Manager is committed to conducting business while upholding the principle of respect for human rights across all stakeholders involved in AIMCGs operations, particularly property managers and workers in the supply chain.

Although the REIT Manager does not manage the assets directly, it has established clear standards and practices within the Property Management Agreement to ensure adherence, and communicates its expectations regarding human rights to all relevant parties for appropriate implementation.

1.1.1. Guidelines for Treating Trust Unitholders

As the REIT Manager, the REIT Manager considers the trust of the unitholders to be the heart of its business operations. We recognize that all trust unitholders are entitled to equal and fair treatment in accordance with international human rights principles. Therefore, the REIT Manager is committed to operating with transparency and without discrimination, and to fully safeguarding the rights and benefits of trust unitholders to foster sustainable growth and deliver shared value to all stakeholders.

1. Respect for Fundamental Rights and Equal Treatment of Trust Unitholders

Equality: The REIT Manager focuses on treating all trust unitholders fairly and equally, regardless of whether they are major or retail investors, and without discrimination based on race, religion, gender, age, or social status.

Right to Access Information: The REIT Manager provides diverse and easily accessible communication and information channels, such as AIMCGs website, the SETs website and disclosure system, and online platforms etc. Information is presented in various formats, such as presentation and video clips.

2. Rights to Participate and Make Decision

Facilitating the Exercise of Rights: The REIT Manager will organize trust unitholder meetings and two-way communication on dates, times, and locations convenient for travel to promote comprehensive participation.

Freedom of Expression: Providing opportunities for trust unitholders to freely ask questions and express opinions, supported by an effective process for listening and responding to feedback.

3. Protection of Personal Information

The REIT Manager strictly adheres to maintaining confidentiality and protecting the personal data of trust unitholders in accordance with relevant laws, ensuring data is not misused or disclosed to third parties without permission, in compliance with the REIT Managers Personal Data Protection Policy.

1.1.2. Guidelines for Treating Personnel within the Organization

The REIT Manager recognizes and respects the human rights of all personnel directly employed by the REIT Manager, focusing on building an organizational culture based on equality and free from discrimination, harassment, or bullying of any kind. Furthermore, it strictly complies with labor laws and international standards, maintaining a policy of non-support for child labor, illegal labor, forced labor, and all forms of human trafficking. It also ensures personnel receive appropriate benefits and compensation aligned with the cost of living, while promoting potential and sustainable career growth.

1. Fair Employment and Non-Discrimination

Equal opportunities: Processes from recruitment, selection, performance evaluation to promotion will primarily consider knowledge, ability, and potential, free from bias based on gender, age, religion, disability, or sexual orientation.

Compensation and Benefits: Determining appropriate and fair wages, providing holidays, leave, and welfare benefits that are no less than those required by law.

2. Respect for Workplace Rights and Privacy

Freedom of Expression: Supporting freedom of communication, negotiation, and constructively suggesting guidelines to improve working conditions

Protection of Personal Data: Protecting employees' personal data in accordance with the law and respecting privacy by not unnecessarily intruding into personal lives.

Freedom of Association: Employees have the right and freedom to form or join associations, organizations, or any lawful form of assembly, including engaging in lawful collective bargaining for mutual benefits, without affecting their employment status and without leading to any penalty, intimidation, harassment, or dismissal.

3. Occupational health, safety, and work environment

Workplace Safety: Providing an appropriate working environment to mitigate physical and mental health risks, and maintaining a zero-tolerance policy against all forms of employee harassment, whether verbal, physical, or sexual.

Good Quality of Life: Emphasizing appropriate workloads for employees and implementing flexible working policies, including the use of technology and computer systems to support work and reduce unnecessary overtime.

4. Womens Rights

The REIT Manager prioritizes the well-being of pregnant employees and mothers by providing statutory maternity leave rights, without impacting their employment status or career growth opportunities. It also considers providing appropriate environments, such as child care or nursing areas, and flexible work arrangements as necessary.

1.1.3. Guidelines for Treating Property Managers and Business Partners

The REIT Manager recognizes that property managers and relevant business partners are a critical part of AIMCGs supply chain and emphasizes communicating the human rights policy to property managers to ensure trust unitholders' investments do not support human rights violations. The REIT Manager requires property managers appointed under the Property Management Agreement to certify that they will not violate human rights principles and will strictly comply with relevant labor laws, covering at least the following essentials:

1. Provide appropriate and safe working and living conditions for property managers employees.
2. Guarantee rights under labor law, including wages, working hours, leave entitlements, and legal welfares.
3. Do not use child labor
4. Do not use undocumented foreign labor.
5. Do not use forced labor or engage in any form of human trafficking.
6. Treat employees equally, without discrimination, harassment, or bullying.

Additionally, property managers are also required to submit monthly accident statistics occurring within AIMCG's invested assets under their management.

For business partners, the REIT Manager has a policy of not supporting those with a history of using forced labor, child labor, or discrimination. Business Partners are screened via a AIMCGs questionnaire regarding the human rights policy of business partners, and are required to certify they will not violate human rights principles and will strictly adhere to relevant labor laws, in the same manner as property managers.

In addition, the REIT Manager has established a whistleblowing channel allowing employees of the property managers and/or business partners to report human rights violations directly to the REIT Manager. This channel includes measures to protect whistleblowers, as detailed in the Whistleblowing Policy.

1.1.4. Guidelines for Treating Tenants

The REIT Manager aims to ensure the safe and hygienic utilization of AIMCG assets, prioritizing building safety and environmental maintenance within the projects invested in by AIMCG to make tenants feel safe when using the leased assets.

1. Building safety and health standards

Safe Environment: The REIT Manager requires regular inspections and maintenance of building engineering systems, fire protection systems, and the assets structure to ensure the maximum safety for the lives and assets of tenants and customers in both leased and common areas, and to implement cleanliness and sanitation measures that comply with building standards and public health regulations to minimize health risks and create an environment that promotes good quality of life in the use of leased assets by tenants and customers.

2. Respect for Privacy and Equal Treatment

Personal Data Protection: The personal data of tenants and service receivers are protected in accordance with the law and will not be misused.

Equal Treatment and Non-Discrimination: Ensuring that personnel working within the projects treat third parties with courtesy and respect for human dignity, without discrimination based on gender, age, religion, disability, or social status.

3. Fair Complaint Mechanism

Provide a channel for reporting incidents or complaints regarding human rights violations or unsafe conditions in areas invested in by AIMCG. Provide a mechanism for fact-finding and proper complaint management, alongside a rapid process for monitoring and remedying impacts.

1.1.5. Guidelines for Vulnerable Groups

For activities related to AIMCGs assets, the REIT Manager prioritizes operating with consideration for the rights and dignity of vulnerable groups. These are individuals or groups who may be more easily or severely affected by business activities than others due to physical, social, economic, or legal limitations, such as women, children, persons with disabilities, migrant workers, and the elderly etc. The REIT Manager has implemented operations and established guidelines for property managers to follow

1. Provide appropriate safety, hygiene, and environmental measures for vulnerable groups, such as implementing a clear and easily understood system of symbols and communication.
2. Manage, resolve, and remedy any impacts that arise appropriately, fairly, and promptly, giving primary consideration to the vulnerability level of those affected.
3. Avoid any actions that may cause discrimination, stigmatization, or the violation of human dignity against individuals or vulnerable groups in any form.

1.1.6. Community Practices

The REIT Manager respects the rights, dignity, and way of life of the communities around AIMCGs assets, understanding that the utilization of assets may cause direct and indirect impacts on the community without appropriate management.

The REIT Manager requires the property managers to operate with consideration for harmonious and sustainable coexistence with the community through the following practices:

1. Respect community rights regarding land, natural resources, environment, and health by avoiding or preventing activities that may cause pollution, noise, or inappropriate environmental and social impacts.
2. Provide clear and easily accessible channels for communication, receiving feedback, and complaints from the community to acknowledge concerns and apply them toward appropriate operational improvements.
3. Support the creation of shared value with the community, such as promoting local employment, using local business services, and supporting beneficial community development activities as appropriate.
4. In cases where operations impact the community, the REIT Manager will oversee fact-finding investigations and execute corrections or impact remedies fairly, transparently, and in alignment with human rights principles.

1.1.7. The Mechanism for Receiving Complaints about Human Rights Violations and Providing Remedy.

The REIT Manager provides an appropriate and effective complaint and remedy mechanism aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs). This ensures all stakeholder groups in AIMCGs value chain can access and exercise their right to complain when they suffer or may suffer human rights impacts from operations related to AIMCG.

This mechanism covers all stakeholders, including trust unitholders, REIT Manager personnel, property managers and business partners, tenants and customers, as well as communities and vulnerable groups, based on the following core principles:

1. Principle of Accessibility

Provide diverse, appropriate, and uncomplicated complaint channels, considering language, physical, and social limitations, ensuring equal access for all stakeholder groups, especially vulnerable groups.

2. Principle of Fairness and Non-discrimination

Complainants will be treated fairly and free from discrimination, harassment, or retaliation in any form.

3. Principles of Transparency and Process Integrity

The REIT Manager will establish appropriate procedures for receiving matters, fact-finding, consideration, and result notification, allowing complainants to reasonably anticipate the process.

4. Principles of Data and Privacy Protection

The REIT Manager will maintain the confidentiality and protect personal data of the complainant as required by applicable law.

5. Principles of Correction and Remedy

If a human rights violation or impact is detected, the REIT Manager will oversee appropriate and fair corrective actions and remedies consistent with the nature and severity of the impact.

Furthermore, Complainants can use the mechanism of contact, submit information, and/or reporting complaints through AIMCGs website or by emailing the Finance and Investor Relations Department. Details of the Whistleblowing Policy are available under the Complaint Form section and on AIMCGs website.

1.2 Tenant Relations Framework

The REIT Manager view tenants as key business partners, as they are the primary source of income and stability for AIMCG. The primary objective is to ensure tenant satisfaction to retain existing tenants and attract new, high-potential tenants, which directly impacts AIMCGs long-term cash flow stability. AIMCG focus on investing in high-quality properties built to standard, well-maintained, and with complete infrastructure to effectively support tenant business operations.

1.2.1 Property Manager Fee Structure to Incentivize Property Managers Performance

The REIT Manager implement a remuneration system for property managers tied to their performance, incentivizing them to maximize their capabilities and maintain tenant satisfaction. This system includes the following components:

1. Performance Fee

The remuneration is determined based on actual revenue collected from lease and service agreements of the main assets to incentivize property managers to focus on maximizing yield from leased space, maintaining a stable tenant portfolio, and enhancing revenue collection to meet AIMCGs expectations.

2. Incentive Fee

Additional remuneration will be paid based on success in generating operating profit. This mechanism is designed to stimulate property managers to manage projects with maximum efficiency by both increasing revenue and strictly controlling operating costs.

3. Commission Fee

Designed to motivate property managers to consistently maintain a high occupancy rate. It encompasses both relationship management to encourage lease renewals among existing tenants, and the execution of proactive marketing to attract high-potential new tenants when vacancies occur, ensuring a stable, long-term cash flow.

1.2.2 Responsibilities of Property Managers

In addition to the fee structure outlined above, the duties and responsibilities of the property manager are also explicitly stipulated in the property management agreement between the REIT Manager and the property manager for each project (**Property Management Agreement**). This ensure that the main assets are professionally managed and the best interests of the trust unitholders are protected. Key responsibilities include:

1. Property Maintenance and Repair

The property manager is responsible for maintaining the asset in good condition, ensuring it is always ready for lease or sale. This includes repairs, renovations, and property improvements, guaranteeing that the tenant receives a leased space that is fully complete and immediately usable.

2. Preventive Maintenance

Manage and overseeing property maintenance according to schedule and as necessary to ensure long-term operational efficiency. This covers security systems, fire protection systems, communication networks, and emergency response protocols. This proactive approach minimizes the risks of accidents and system failures that could interrupt business operations. Furthermore, tenant personnel will be provided with occupational health and safety standards that reflect service excellence.

3. Asset Modification and Restoration

Facilitating the alteration, restoration or modification of the asset as necessary and appropriate to meet tenant needs or respond to market conditions, providing flexibility in space utilization. Tenants may request consultations regarding modifications or expansions to accommodate evolving business models or production technologies.

4. Utility Procurement and Coordination

Operate and/or coordinate with the REIT Manager and assist the REIT Manager in managing the provision of utilities to retail tenants in the property, including but not limited to electricity, water, telephone, waste disposal, equipment maintenance, security, and parking lot, as well as any other services necessary for the leased spaces. This reduces the burden of coordinating with multiple external service providers directly, allowing tenants to focus their time and resources on their core business operations efficiently.

5. Facilitating business license applications

Coordinate and facilitate retail tenants applications for business licenses related to their leased spaces, streamlining complex processes and reducing coordination time with government agencies. This service provides added value for tenants.

The property manager must undergo annual performance evaluations by the REIT Manager. If performance is deemed unsatisfactory, the REIT Manager will notify the property manager to make improvements. The REIT Manager may terminate the Property Management Agreement if the property manager fails to fulfill their obligations under the terms of the agreement, creating an ongoing pressure to maintain high service standards.

1.2.3 Tenant Selection

To attract potential tenants and mitigate operational risks, the property managers employs the following tenant selection process:

- Business Type & Ethics: Consider whether the tenants business aligns with the buildings intended use, and verify that it does not involve illegal activities or pose environmental and social risks exceeding acceptable standards.
- Strategic Alignment: Consider the industry mix of tenants to diversify risk and create synergy within the project.

1.2.4 Goals for Tenant Management and Measuring Tenant Satisfaction

The REIT Manager aims to maximize tenant satisfaction through property management by the REIT Manager and the property managers, as reflected in tenant renewal rates and occupancy rates for each project.

1.2.5 Tenant Complaint Management

The REIT Manager places importance on service delivery and convenience, including maintaining positive tenant relationships. To that end, they have established a system and procedures allowing tenants to contact them or file complaints regarding services, with the following key features:

1. Tenants may contact or submit complaints directly to the Asset Management Department using the contact details provided.
2. The Asset Management Department investigates and analyzes the causes of complaints and informs the Chief Executive Officer.
3. In addition, to ensure that such complaints are properly received and fully addressed, the REIT Manager will arrange regular direct meetings with tenants.

Channels for Receiving Tenant Complaints

Contact Asset Management Department of the REIT Manager directly by phone or email.

2. Environmental Sustainability Management

The REIT Manager places significant emphasis on operations that promote environmental sustainability, a core pillar of our asset management, particularly in our lifestyle mall projects, which have a substantial spatial impact on communities and consumers. AIMCG consistently promote and support environmental measures, including efficient energy use, appropriate resource management, and maintaining a safe and user-friendly project environment. This ensures that each project operates in accordance with recognized environmental standards and meets the expectations of modern consumers.

The REIT Manager believe that environmentally sustainable asset management not only reduces environmental impact but also directly benefits retail tenants by creating an attractive environment for customers and enhancing brand image

in the eyes of consumers. Overall, this approach increases the long-term value and attractiveness of our assets and strengthens the competitive advantage of both AIMCG and its tenants. Examples of our approach to environmental sustainability management include:

2.1 Promotion of Clean and Renewable Energy and Reduction of Greenhouse Gas Emissions

The REIT Manager prioritizes efficient energy use and supports the adoption of clean and renewable energy sources within our managed properties. In our lifestyle mall projects, UD Town Project and Porto Chino Project, rooftop solar panels have been installed on select building areas to generate alternative energy, reduce reliance on external electricity, and effectively lower long-term electricity costs.

Furthermore, Porto Chino Project and ROW 55 are designed with skylights in certain areas to utilize natural daylight during daytime hours, reducing electricity consumption and creating a bright and vibrant atmosphere.

At Noble Solo Project, energy-efficient LED lighting is used throughout the building, significantly reducing electricity consumption and aligning with AIMCG's greenhouse gas emission reduction strategy.

2.2 Wastewater Treatment Systems

At UD Town Project and Porto Chino Project, large-scale projects with significant water usage in various activities, a wastewater treatment system has been installed to ensure proper treatment before discharge, complying with environmental standards.

Similarly, ROW 55, a project featuring restaurants and water-related activities, is equipped with a wastewater treatment system that uses aeration to meet legal requirements before water is discharged from the project site.

2.3 Waste Management Systems

Properties under AIMCG's management implement appropriate waste management practices, focusing on waste segregation at the source and disposal in accordance with environmental standards.

At UD Town Project, clearly labeled waste segregation bins are provided to encourage tenants and visitors to participate in proper waste sorting.

At Noble Solo Project, waste is segregated into wet waste, recyclable waste, and hazardous waste. Additionally, certain used items are reused, such as cardboard boxes, plastic bottles, and office paper, to reduce waste volume and promote efficient resource utilization.

2.4 Chemical and Pollution Management Systems

In community mall projects, systematic chemical and pollution management guidelines have been established to ensure that tenant activities and building maintenance comply with environmental laws and standards. Key approaches include:

- Safe chemical storage areas with proper labeling and spill prevention systems.
- Controlled ventilation in areas where chemicals are used.
- Segregation and disposal of hazardous waste, such as used oil, residual chemicals, and contaminated materials.
- Regular monitoring and inspection of environmental quality within the project, including water quality measurement, odor control, and noise control.

2.5 Promotion and Provision of Green Spaces within Projects

The REIT Manager prioritizes the promotion of green spaces within our projects, particularly in lifestyle malls. Green spaces not only enhance the aesthetics and shade of our projects but also help reduce ambient temperatures, absorb air pollution, and foster a welcoming atmosphere.

At UD Town Project and Porto Chino Project, areas for planting trees, shrubs, and lawns, as well as gardens and outdoor relaxation zones have been allocated. These spaces offer visitors an opportunity to connect with nature within an urban setting.

Our approaches to promoting green spaces within projects include:

- Planting mature trees and shrubs around buildings, walkways, and parking areas.
- Developing vertical gardens and planting areas in pots or on rooftops.
- Selecting native plant species that are easy to maintain and resilient to local climate conditions.
- Implementing a continuous green space maintenance plan.

Providing adequate green spaces is an integral part of balancing between commercial and environmental benefits and enhances the project's image as an environmentally and community-friendly shopping destination.

3. Governance Sustainability Management

The REIT Manager is committed to conducting business in accordance with good governance principles, which serve as the foundation for sustainable development. The REIT Manager have established a REIT governance policy to provide a framework for conducting business in compliance with laws and regulations set forth by the SEC Office, SET, and other relevant regulatory bodies. The REIT Manager also promotes ethical business conduct and integrity among our employees, prioritizing the interests of our unitholders.

Examples of our approach to governance sustainability management include:

3.1 Code of conduct of the REIT Manager

3.1.1 Responsibilities to Shareholders and Trust Unitholders

The REIT Manager is committed to serving as a good representative of its shareholders in conducting business, including the management of AIMCG for which it has been appointed as the REIT Manager, with the objective of delivering maximum value for both shareholders and trust unitholders. The REIT Manager focuses on long-term growth in value of both the REIT Manager and AIMCG through the delivery of attractive and sustainable returns for the REIT Manager and AIMCG, alongside transparent and reliable information disclosure to shareholders and trust unitholders.

3.1.2 Ethical Business Operations

Ethical business conduct is a code of conduct that the REIT Manager considers fundamental and is committed to upholding in the management of AIMCG. The REIT Manager manages AIMCG in strict compliance with applicable laws, including the Securities and Exchange Act, the Trust for Transactions in Capital Markets Act, regulations of the Securities and Exchange Commission (SEC), and the Trust Deed, while upholding good corporate governance principles. This includes avoiding actions that may cause conflicts of interest, fostering free and fair trade competition, treating all tenants equitably, and refraining from engaging in misleading advertising or disclosing false statements that may cause confusion, misunderstanding, or harm to trust unitholders and the investor. These practices are intended to ensure fairness to other business operators, Trust unitholders, and all relevant stakeholders, and to build long-term investor confidence.

3.1.3 Respect for Human Rights and Fair Labor Practices

The REIT Manager recognizes the importance of fundamental human rights, including the right to life and liberty. It firmly believes that respect for human rights forms the foundation of individual development, and is committed to upholding equality under the law, freedom of expression, and labors rights as defined by labor laws, as well as access to social welfare benefits. It is also committed to ensuring fair and non-discriminatory recruitment and selection of employees, without restriction based on race, religion, or gender.

3.1.4 Responsibility to Consumers (Tenants)

As AIMCG invests in assets including land and buildings such as shopping centers, and community malls the REIT Manager prioritizes fair and responsible treatment of its tenants. This includes ensuring tenant safety, sanitation and hygiene. The REIT Manager closely monitors and oversees the operation of property managers to maintain standard of service and ensure the delivery of high-quality and safe services that pose no danger to tenants.

3.1.5 Environmental Protection

The REIT Manager recognizes the importance of environmental stewardship and is committed to protecting the environment, conserving natural resources, and reducing various adverse environmental impacts. The REIT Manager believes that environmental protection is a shared responsibility of all, and therefore encourages all employees to use resources efficiently by selecting energy-efficient equipment and promoting the recycling and reuse of resources. The REIT Manager also actively promotes energy conservation initiatives and ensures strict compliance with all applicable environmental laws.

3.1.6 Anti-Corruption

The REIT Manager opposes all forms of corruption and has a policy of not offering money, incentives, gifts, or any special benefits of any form, whether directly or indirectly through third parties, to customers, the REIT Manager's business partners, external organizations, or government officials, in order to obtain or retain a business advantage or benefit. This includes a prohibition on facilitation payments or any other payments intended to expedite or facilitate routine actions, with the sole exception of customary business hospitality.

3.1.7 Conflict of Interest Avoidance

In the course of their duties, situations may arise where an employee's personal interests conflict with those of the REIT Manager and AIMCG. Such conflicts may arise in various forms. Therefore, the REIT Manager has established guidelines for all employees to follow to avoid conflicts of interest, as detailed below.

1. Acceptance of Money or Rewards

Employees must not accept any money or personal benefits of any kind from the REIT Manager's customers, tenants, business partners, or any other person, in connection with the performance of their duties on behalf of the REIT Manager.

Employees must not lend or borrow money, or solicit money, goods, or other items from customers or persons conducting business with the REIT Manager, except for ordinary borrowing arrangements with banks or financial institutions in their personal capacity as a customer of such banks or financial institutions.

2. Other Business Operations

Any personal business undertaken by an employee must not interfere with the performance of their duties or working hours for the REIT Manager. Employees are also prohibited from engaging in or participating in any business that competes with the business of the REIT Manager Group, regardless of whether such employee derives direct or indirect benefit therefrom.

3. Conducting Business with the REIT Manager Group

Any business dealings with the REIT Manager, whether conducted in a personal capacity, through family members, or through a legal entity in which the employee has an interest, must be disclosed to the REIT Manager prior to entering into such transactions.

Employees who have a conflict of interest are prohibited from approving the entry into such transactions or taking any actions on behalf of the REIT Manager in relation thereto.

Persons undertaking transactions on behalf of the REIT Manager are required to verify whether business counterparties have any relationship with any employee of the REIT Manager prior to entering into such transactions, in order to prevent any potential conflicts of interest. The definition of "relationship" shall be in accordance with the rules of the Board of Governors of the SET regarding the disclosure of information and conduct of listed companies in relation to related party transactions.

3.1.8 Protection and Maintenance of Company Assets

Employees at all levels are responsible for safeguarding and maintaining the REIT Manager Group's assets and ensuring that such assets are used for the maximum benefit of the REIT Manager Group, and not for personal gain or the benefit of others. The REIT Manager has a policy to prepare business related documents, maintain financial and accounting records, and prepare financial reports with integrity, in a timely, accurate, and complete manner, in accordance with applicable laws and widely accepted accounting standards.

All employees must handle confidential information appropriately and must not communicate material, non-public information obtained in the course of their duties to other departments or external parties who are not entitled to access such information. Employees are also responsible for making every effort to protect such confidential information, including through the secure storage of confidential documents and data.

3.1.9 Intellectual Property

The REIT Managers intellectual property, including copyrights, patents, trademarks, and trade secrets, is critical to maintaining its competitive advantage. Therefore, all employees have a duty to protect, preserve and defend the REIT Managers rights to all of its intellectual property and to exercise those rights responsibly. Additionally, all employees must respect the lawful intellectual property rights of others.

3.1.10 Prevention of the Use of Inside Information for Personal Gain

Employees at all levels must not use inside information or material non-public information of the real estate investment trust under the REIT Managers management, including information of listed companies that AIMCG engages in transactions that has not been disclosed to the public, for their own benefit or disclose such information to any other person, for the purpose of trading in the real estate investment trust units or securities of such listed companies. Employees at all levels have the right to trade real estate investment trust units under the REIT Managers management. However, employees who wish to trade AIMCG trust units must comply with the REIT Managers securities trading policy for directors, executives, and employees, in order to prevent potential conflicts of interest and ensure that all trust unitholders are treated fairly and transparently.

3.1.11 Disclosing Information or Giving Interviews to the Public

Any information disclosed in relation to the REIT Manager and AIMCG under the REIT Manager's management must be based on truthful and accurate information and communicated with due care.

Individuals who are not authorized or have not been assigned are prohibited from providing any information or granting interviews to the media or the public regarding, or making any reference to, the REIT Manager and AIMCG in any manner that may affect the reputation or business operations of the REIT Manager and AIMCG.

3.1.12 Related Transactions between the REIT Manager and AIMCG

In the event of any transactions between the REIT Manager and AIMCG under its management, the REIT Manager shall comply with the applicable rules and approval procedures, as if such transactions were conducted with third parties.

3.1.13 Information and System Security

The REIT Manager has established methods and procedures for the use of data within the central information system database, to ensure directors, executives, and employees of the REIT Manager use the information correctly. This is intended to ensure that the REIT Managers internal data management is secure, reliable, and accessible at all times.

In managing information in each database, each department is responsible for overseeing the accurate, secure, and consistently available storage of the data under its control. Each department must classify data into appropriate groups, define authorized user groups, and establish the access permissions for each user group.

3.1.14 Emergency Response

To ensure the continuity of AIMCG management even during a crisis or emergency, the establishment of effective crisis and emergency response processes is essential to enable the REIT Manager to address unforeseen events and resume operations in a timely manner. This will help minimize impacts on the operations of the assets in which AIMCG invests and/or operations of AIMCG itself including, but not limited to, financial, legal, reputational, and other potential impacts. Accordingly, the REIT Manager has established an effective and practical Business Continuity Plan (**BCP**) to prepare for crises or emergencies that may restrict access to the office building and impact resources critical to normal business operations. The BCP covers five types of emergencies as follows:

1. Natural disaster
2. Accidents or man-made incidents
3. Public protests or blockades affecting the REIT Manager operations
4. Epidemics or serious infectious diseases
5. Cyber Theft incidents involving information technology systems

3.2 Business Partners Code of Conduct

The REIT Manager is committed to promoting ethical and responsible business conduct across all aspects of the supply chain, including human rights, labor practices, occupational health and safety, environmental, anti-corruption measures, and personal data protection. To this end, the REIT Manager has established screening and due diligence guidelines for business partners including property managers (collectively referred to as **business partners**), who serve as vital business allies and a key component of the supply chain that generates value for AIMCG. The objective is to prevent the trust unitholders fund from being used to support any illegal or unethical activities through these business partners, in any form whatsoever.

The REIT Manager requires appointed or hired partners to respond to a human rights questionnaire and provide written assurance that they will not violate human rights principles and will strictly comply with applicable labor laws, covering the following key human rights principles.

3.2.1 Appropriate and Safe Working Conditions

The business partners shall ensure all employees and workers are provided with a suitable, hygienic, and safe working environment in accordance with the Safety First standards.

3.2.2 Labor Rights

The business partners must certify and ensure that all employees and workers receive compensation, work in accordance with prescribed working hour limits, and are entitled to leave and various benefits in full compliance in accordance with applicable labor laws, including payment of wages not less than the statutory minimum wage.

3.2.3 Prohibition of Illegal Labor

Business partners must not employ child labor, undocumented migrant workers and must not use forced labor or engage in or be involved with human trafficking in any form.

3.2.4 Equality and Non - Discrimination

Business partners must treat all employees and workers fairly and equally, without discrimination, harassment, or bullying, regardless of race, nationality, religion, gender, age, disability, or any other status.

Furthermore, the REIT Manager has established a whistleblowing channel, allowing employees of business partners to report human rights violations directly to the REIT Manager. Appropriate measures are in place to protect whistleblowers, as detailed in the REIT Managers Whistleblowing Policy.

For business partners acting as property managers, the REIT Manager requests that such property managers prepare and submit statistics on accidents or safety incidents occurring within AIMCGs assets under their management, on a monthly basis or within such timeframe as specified by the REIT Manager.

In addition, the REIT Manager requires its business partners to complete a Third Party Due Diligence Form to verify their compliance with personal data protection laws and to identify any associated risks.

3.3 Whistleblowing Policy

The REIT Manager recognizes the importance of good corporate governance and transparency in its operations. Therefore, the REIT Manager has established this Whistleblowing Policy as an important mechanism enabling all stakeholders to report information, whistleblow, or submit complaints when they observe any conduct that violates laws, involves fraud or corruption, or constitutes inappropriate behavior. Reports may be submitted through secure and accessible channels, including AIMCGs website and the REIT Managers email. The REIT Manager has also established measures to protect complainants and those cooperating in the fact-finding investigation by maintaining the confidentiality of information and preventing any form of intimidation, harassment, or retaliation.

Complainants can use the mechanism of contact, submit information, and/or reporting complaints through AIMCGs website or by emailing the Finance and Investor Relations Department.

Channel 1: AIMCGs website.

submit complaints via <https://www.aimcgreit.com/th/contact-us/complaint-form>.

Channel 2: the REIT Managers emails

AIMCG accepts complaints via email: ir@aimrm.co.th

Further details of the Whistleblowing Policy can be found in the Whistleblowing Policy as disclosed on AIMCGs website.

Reference link for sustainability policy : <https://aimcg.listedcompany.com/misc/ar/aimcg-ar2025-en.pdf>

Page number of the reference link : 122-141

Sustainability management goals

Does the company set sustainability management goals : Yes

The REIT Manager has a sustainability action plan, which is divided into 3 phases as follows:

Phase 1: Laying the Foundation and Setting Standards

Operation Period: Year 2026

Focus on coordinating with property managers to collect sustainability-related data to use in improving the REITs sustainable initiative, setting roadmap for the implementation of the initiative, and setting goals and key performance indicators (KPIs) in line with the sustainable initiative that will be mentioned further, by proceeding with the following actions:

- Collect data on electricity and water consumption and waste volumes from property managers and tenants in the projects.
- Conduct tenant engagement surveys to explore the needs of tenants, whether they need assistance in any area or where they have an interest in contributing to sustainable initiative.
- Analyze data received to define goals and key performance indicators (KPIs), and future sustainable initiative implementation directions in the future.

Phase 2: Implementation and Expansion

Implementation Period: Year 2027 to 2030

Implement the sustainable initiative according to the established implementation directions based on the sustainability-related data obtained in Phase 1, and expand the sustainable initiatives that are currently implemented to achieve the defined key performance indicators (KPIs).

AIMCG Sustainable Initiative

Focus on responsibility towards consumer and safety in lifestyle mall spaces to build tenants and community confidence while promoting local income distribution towards the community.

Action Plan	Scope	Implementation Guidelines	Goals and Key Performance Indicators (KPIs)
1. Use of clean or renewable energy	All projects	Support the installation of more solar roofs on building rooftops to generate energy to replace dependence on external grid-supplied energy, and reduce long-term electricity costs.	The proportion of renewable energy use increases or can save at least [•] percent per year on electricity bills in projects with solar roofs installed.
	All projects	Increase the proportion of energy saving LED bulbs in all projects.	

	Noble Solo Project	Support the use of clean or renewable energy in the building, such as voting at co-owner meetings related to the use of clean energy or renewable energy within the building.	
2. Water treatment and recycling system	Shopping Center Projects	Install and manage wastewater treatment systems to meet environmental standards before releasing them to the outside.	The wastewater quality meets the 100% standard requirement, representing [•] % of total treated water.
3. Waste Management System	Shopping Center Projects	Proper waste management is carried out with a focus on sorting waste from the source and disposal in accordance with environmental standards, with clear classification of waste containers.	The amount of recyclable waste that can be sorted increases by [•] %, or the amount of waste sent to landfill decreases by [•] % per year.
	Noble Solo Project	Support proper waste management practices of the condominium, such as voting at co-owner meetings related to waste management.	[•]
4. Chemical Management	Shopping Center Projects	Securely designate storage areas for chemicals, equipped with leakage prevention systems, and ventilation control in areas where chemicals are used by regularly monitoring and examining environmental quality (odor, noise, water) to minimize impacts on the community.	Zero chemical leakage incidents or pollution complaints from surrounding communities.

<p>5. Promoting and providing green spaces in projects.</p>	<p>Shopping Center Projects</p>	<p>Promote and provide green spaces by implementing the following:</p> <ul style="list-style-type: none"> ● Plant large trees and shrubs around the building, walkways, and parking areas. ● Create vertical gardens and planting areas in pots or on rooftops. ● Choose local plant species that are easy to care for and resistant to the weather. ● Develop a continuous green spacemaintenance plan. 	<p>The total green spaces in each project (especially outdoor areas) constitutes at least [•] % of the total project area.</p>
<p>6. Space arrangement for Community Product</p>	<p>UD Town Project and Porto Chino Project</p>	<p>Support the income distribution to the local area by allocating space in the projects for communities to sell their products.</p>	<p>There is at least [•] % of the total net leasable of the project for community products or OTOP.</p>
<p>7. Parking allocation for electric vehicles (EVs)</p>	<p>Shopping Center Projects</p>	<p>Support environmentally friendly travel and reduce pollution in the project area and surrounding communities by providing parking for electric vehicles.</p>	<p>The number of parking spaces with EV charging stations constitutes no less than [•] % of the total parking spaces in each project.</p>
<p>8. Space arrangement for equality (Inclusive Facilities)</p>	<p>Shopping Center Projects</p>	<p>Add amenities for vulnerable people, such as ramps and toilets for disabled people, breastfeeding facilities for mothers, and prayer rooms as appropriate.</p>	<p>Provide adequate facilities for vulnerable people as needed.</p>
<p>9. Rescue Safety in Public Areas (AEDs) and CPR</p>	<p>Shopping Center Projects</p>	<p>Install the AEDs within the project and check their availability regularly, along with letting property managers demonstrate how to use the AED and CPR to the property managements staff.</p>	<p>AEDs and CPR techniques are demonstrated and trained to employees and tenant representatives at least once a year.</p>

10. Emergency Preparedness	Shopping Center Projects	Require the property manager to develop a contingency plan and to rehearse the fire escape plan and evacuation plan from the shopping center for the utmost safety of the service receivers.	Successful evacuation drills with time measurement to evacuate people from the area according to the established standards, or fire escape and evacuation drills from the shopping center at least once a year.
11. Green Lease	Shopping Center Projects	Build cooperation with tenants by using lease agreements as a tool and incorporating specific green clauses into lease agreements to promote the implementation of sustainability policies, such as requiring tenants to disclose information on electricity and water consumption and waste management, and to comply with the REITs environmental policies.	Incorporate environmental sustainability clauses into the lease agreements of all new tenants and lease renewals.
12. Community Engagement	Shopping Center Projects	Organize social or cultural activities with surrounding communities to build long-term relationships.	Number of activities co-organized with the community at least once a year.

Phase 3: Information Disclosure and Enhancement to Meet International Standards

Operation period: Year 2031 onwards (Implementation of information disclosure for 2030).

Undertake disclosures to comply with the revised regulations aiming to enhance sustainability-related disclosures in accordance with the standards prescribed by SEC, and to further strengthen sustainability management in order to obtain ESG ratings from other reputable ESG rating agencies.

United Nations SDGs that align with the organization's sustainability management goals : Goal 3 Good Health and Well-being, Goal 4 Quality Education, Goal 5 Gender Equality, Goal 6 Clean Water and Sanitation, Goal 7 Affordable and Clean Energy, Goal 8 Decent Work and Economic Growth, Goal 11 Sustainable Cities and Communities

Information on review of policy and/or goals of sustainable management over the past year

Review of policy and/or goals of sustainable management over the past year

Has the company reviewed the policy and/or goals of sustainable management over the past year : Yes

Has the company changed and developed the : Yes

policy and/or goals of sustainable management over
the past year

For the first time, the REIT Manager has formally developed a Sustainable Initiative Plan in the form of an official policy document a significant milestone in elevating the sustainability management framework of AIMCG. The key developments are as follows:

1. Establishment of a Clear and Systematic Sustainability Framework

The REIT Manager has defined a three-phase sustainability roadmap: Phase 1 Foundation Building and Standard Setting (2026); Phase 2 Implementation and Scale-Up (2027-2030); and Phase 3 Disclosure in Accordance with International Standards (from 2031 onwards). This phased approach provides a clear direction and timeline for sustainability activities, aligned with the disclosure requirements of the SEC Office.

2. First-Ever Environmental Action Plans and KPIs for AIMCG

Twelve sustainability action plans have been established for AIMCG, covering: clean and renewable energy utilization; wastewater treatment and recycling systems; waste management systems; chemical and pollution management; promotion of green spaces within projects; allocation of space for community products; EV car parking provisions; inclusive facilities; public safety through AED equipment and CPR training; emergency preparedness; Green Lease implementation; and community engagement. Each action plan specifies a defined scope, operational guidelines, and measurable Key Performance Indicators (KPIs).

3. Introduction of Green Lease as a Supply Chain Sustainability Tool

All new tenants and tenants renewing lease agreements across AIMCG's commercial projects are required to comply with environmental lease obligations, including disclosure of electricity consumption, water usage, and waste management practices. This mechanism extends sustainability responsibility directly from AIMCG to tenants, embedding environmental accountability throughout the supply chain.

4. Establishment of a Formal Governance and Monitoring Mechanism

The Sustainable Initiative Plan is subject to annual review to ensure that activities remain aligned with evolving environmental and social contexts. The framework is also designed to progress toward achieving an ESG Rating from recognized ESG assessment institutions over the long term.

Information on impacts on stakeholder management in business value chain

Business value chain

Supply Chain of AIMCG

1. The REIT Manager's Supply Chain Management Approach

The REIT Manager is responsible for formulating overall policies and strategies to drive the sustainable growth of AIMCG within the commercial real estate sector, with a primary focus on generating consistent returns and maximizing the benefits for Trust Unitholders.

1.1 Growth of Invested Assets: The REIT Manager establishes a stable and growth-oriented rental income structure, emphasizing lease agreements with regular step-up rental escalations. A performance-based remuneration structure is also in place for property managers, comprising a Commission Fee to incentivize consistently high occupancy rates and encourage lease renewals among existing tenants, as well as a special Incentive Fee linked to Net Operating Income to drive revenue enhancement and effective cost control.

1.2 Investment in New High-Potential Assets: AIMCG selects properties situated in high-growth strategic locations with strong physical characteristics, complete utility infrastructure, full legal compliance, and an appropriate Tenant Mix, enabling tenants to commence business operations immediately. In 2025, AIMCG expanded its portfolio with an additional investment in the Village Hub Ratchapruek project, further strengthening its Community Mall segment.

1.3 Renovation to Modernize and Attract Tenants: Adequate annual budgets are allocated for the maintenance and repair of assets within each project. The REIT Manager jointly reviews and approves annual operating plans with

property managers to ensure assets remain in good condition and competitive in the market. Emphasis is placed on enhancing the project's image and appeal to align with evolving consumer behavior, with the aim of creating an attractive environment and a positive experience that drives footfall to the projects.

2. Property Manager's Supply Chain Management Approach

The property manager is a qualified external specialist appointed by the REIT Manager under a Property Management Agreement to oversee day-to-day operations and maintain the value of assets across AIMCG's lifestyle mall and commercial projects.

2.1 Tenant Relationship Management: The property manager serves as the primary contact point for coordinating with and resolving asset-related issues for tenants. A structured system for receiving tenant complaints is in place, with root cause analysis conducted and findings reported to the Chief Executive Officer. The REIT Manager also arranges regular direct meetings with tenants to ensure that all concerns are properly received and fully addressed a key factor in retaining existing tenants and attracting new high-quality ones.

2.2 Facilitation Activities to Promote Space Utilization: As a commercial REIT encompassing lifestyle malls and retail spaces, the property manager places strong emphasis on common area management and the organization of marketing events and promotional activities (Event & Promotion) to drive vibrancy within the projects and support tenants' business performance through effective Tenant Mix Management.

2.3 Maximizing Utilization of Project Space: Properties are maintained in good condition and kept ready for leasing at all times. The property manager places strong emphasis on Preventive Maintenance covering utility systems, air conditioning, lighting, security systems, fire protection systems, and emergency response protocols, in order to minimize the risk of service disruptions and preserve the long-term value of the assets.

3. Financial Structure Management

Maintaining Financial Discipline: The REIT Manager maintains the debt-to-total-asset ratio at an appropriate level and in full compliance with SEC regulations. As of 31 December 2025, AIMCG's borrowing ratio stands at 0.18 times, reflecting a strong financial position and a sound capital structure.

Risk Management and Liquidity: Economic conditions and interest rate trends are monitored closely. Financial instruments such as Interest Rate Swaps may be considered where appropriate to mitigate exposure to floating interest rate risk and protect AIMCG's ongoing capacity to service its obligations.

Distribution Policy: AIMCG adheres to the policy of paying distributions of not less than 90% of adjusted net profit to Trust Unitholders, in accordance with the rules stipulated by the SEC, ensuring a consistent and sustainable return for investors.

4. Stakeholder Engagement

AIMCG upholds transparency, disclosure, and fairness as the foundation for building strong and sustainable relationships with all stakeholder groups

Analysis of stakeholders in the business value chain

Details of stakeholder analysis in the business value chain

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
<u>Internal stakeholders</u>			
<ul style="list-style-type: none"> • Employees 	<ul style="list-style-type: none"> • Fair Employment and Non-Discrimination: Employees expect equal opportunities across all processes, from recruitment, selection, and performance evaluation to promotion, free from bias based on gender, age, religion, disability, or sexual orientation. • Appropriate Compensation and Benefits: Employees expect fair remuneration aligned with the cost of living, along with benefits no less than those required by law, such as holidays, leave entitlements, 	<ul style="list-style-type: none"> • Fair Recruitment and Development: Decisions are based primarily on knowledge, ability, and potential, with continuous and equitable support for skills development and career advancement. • Competitive Compensation and Benefits: The REIT Manager provides fair and appropriate remuneration, statutory benefits, and additional welfare to comprehensively support employees' quality of life. • Occupational Health and Safety: An appropriate working environment is maintained to mitigate health risks, with a zero-tolerance policy 	<ul style="list-style-type: none"> • Internal Meeting • Complaint Reception • Others <ul style="list-style-type: none"> • Internal Communication Channels • Annual Performance Evaluation

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
	<p>and provident fund contributions.</p> <ul style="list-style-type: none"> • Safe and Healthy Working Environment: Employees expect a physically and psychologically safe workplace, free from harassment, bullying, and hazardous working conditions. • Freedom of Expression and Participation: Employees expect opportunities to express opinions, propose improvements, and participate constructively in organizational development. 	<p>against all forms of harassment. Flexible working arrangements are also promoted to support employees' well-being.</p> <ul style="list-style-type: none"> • Promoting an Open Organizational Culture: Freedom of communication, constructive feedback, and lawful freedom of association are supported, without affecting employment status and without leading to retaliation in any form. 	
External stakeholders			

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
<ul style="list-style-type: none"> • Creditor 	<ul style="list-style-type: none"> • Debt Repayment on Time: Expect monthly interest payments and principal repayments according to the schedule outlined in the contract. (e.g., quarterly installments or a single repayment upon maturity) • Compliance with Financial Conditions: The REIT is expected to maintain financial ratios (Financial Covenants) to comply with the terms of the loan agreement throughout the term of the loan agreement. 	<ul style="list-style-type: none"> • Maintaining a Debt Serviceability Ratios: Commit to maintaining a debt-to-EBITDA ratio, debt-to-total asset ratio, interest rate coverage ratio (ICR), and debt service coverage ratio (DSCR) not exceeding the ratio specified in the loan agreement and in accordance with the rules set forth by the SEC. • Interest Rate Risk Management: Regularly monitor economic conditions and interest rate trends, and consider using financial instruments such as Interest Rate Swaps to mitigate the risk of floating interest rates. 	<ul style="list-style-type: none"> • Others <ul style="list-style-type: none"> • Financial Condition Compliance Report • Meetings and Negotiations

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
<ul style="list-style-type: none"> Community 	<ul style="list-style-type: none"> Safety: Expect risky assets management to be managed according to the Safety First standards to prevent accidents to the community. Environmental Management: Expect operations that do not emit pollutants or waste to the public and not disturb the normal livelihood of society and communities surrounding the project. Social Value Creation: The project is expected to provide employment opportunities and green space that 	<ul style="list-style-type: none"> High Operational Standards: Employ specialized experts (property manager) to strictly oversee fire prevention systems, hygiene, and emergency response plans. Zero Discharge Policy: Promote the treatment and recycling of wastewater for reuse in activities that do not require clean water, ensuring that no wastewater is discharged beyond the project area. Buffer Zone: Promote the provision of green spaces as a buffer zone between the project and the community. Waste Separation and Waste Management Measures: Encourage tenants to implement waste 	<ul style="list-style-type: none"> Complaint Reception Others <ul style="list-style-type: none"> Management by the Property Manager

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
	<p>enhance the quality of life of society and communities around the project.</p>	<p>separation and waste management systems.</p> <ul style="list-style-type: none"> • Noise Pollution Prevention Measures: It is stated in the terms of the lease agreement that the tenant must not cause noise pollution. 	
<ul style="list-style-type: none"> • Business partners 	<ul style="list-style-type: none"> • Transparent Selection Process: Expect fair procurement, free from conflicts of interest, and open to equal competition. • Compliance with Contracts and Cooperation in Operations: The REIT Manager is expected to adhere to the terms of engagement agreements and to cooperate, including providing any 	<ul style="list-style-type: none"> • Selection of Specialized Experts: Consider experience, reputation, track record, and service providers listed by the SEC. • Performance Evaluation: The REIT Manager evaluates the performance of advisors and service providers to verify cost-effectiveness and quality in line with professional standards and to determine the suitability of continued engagement. 	<ul style="list-style-type: none"> • Complaint Reception • Others <ul style="list-style-type: none"> • Engagement Agreement • Meetings and Coordination

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
	<p>necessary information for the performance of the service providers duties.</p> <ul style="list-style-type: none"> • Payment of Services on Time: Expect on-time payments and collaboration as a long-term business partners for sustainable business growth 		
<ul style="list-style-type: none"> • Government agencies and Regulators 	<ul style="list-style-type: none"> • Transparent Selection Process: Expect fair procurement, free from conflicts of interest, and open to equal competition. • Compliance with Contracts and Cooperation in Operations: The REIT Manager is expected to adhere to the terms of engagement 	<ul style="list-style-type: none"> • Selection of Specialized Experts: Consider experience, reputation, track record, and service providers listed by the SEC. • Performance Evaluation: The REIT Manager evaluates the performance of advisors and service providers to verify cost-effectiveness and quality in line with professional standards 	<ul style="list-style-type: none"> • Others <ul style="list-style-type: none"> • SET Information Dissemination System • Registration Statement form Submission • Communication through the REIT Manager

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
	<p>agreements and to cooperate, including providing any necessary information for the performance of the service providers duties.</p> <ul style="list-style-type: none"> • Payment of Services on Time: Expect on-time payments and collaboration as a long-term business partners for sustainable business growth. 	<p>and to determine the suitability of continued engagement.</p>	
<ul style="list-style-type: none"> • Shareholders 	<ul style="list-style-type: none"> • Receipt of Consistent and Sustainable Distribution: Expect consistent and sustainable distribution payments. • Long-term Asset Value Growth: Expect an increase in both total asset value and net 	<ul style="list-style-type: none"> • Prudent and Professional Property Management: Committing to managing property and financial structures with prudence and care to maximize the benefits for trust unitholders. • Pursuit of Investment Opportunities: Consider 	<ul style="list-style-type: none"> • Annual General Meeting (AGM) • Others <ul style="list-style-type: none"> • Opportunity Day • Disclosure through Digital System and Website of SET and AIMCG's website

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
	<p>asset value per unit.</p> <ul style="list-style-type: none"> • Transparency and Governance: Expect operations conducted with good governance and full disclosure of information, transparent management, and sound corporate governance practices. 	<p>investing in new high-potential assets.</p> <ul style="list-style-type: none"> • Maintaining Financial Discipline: Control the ratio of debts to total assets to an appropriate level and in accordance with the rules stipulated by the SEC. • Distribution Policy: Adhere to the policy of paying distributions not less than 90% of the adjusted net profit and in accordance with the rules stipulated by the SEC. • Strategic Management: Aim to maintain occupancy rates, lease renewal rates, and increase the diversification of the tenant mix to stabilize income and achieve risk diversification 	

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
<ul style="list-style-type: none"> • Others • Trustee 	<ul style="list-style-type: none"> • Compliance with the Trust Deed and the Law: The REIT Manager is expected to strictly manage the REIT within the framework of the trust deed, the Trust for Transactions in Capital Market Act and the SECs regulations. • Transparency and Safeguarding Best Interest: Operations must be fair, honest, and transparent, with a focus on safeguarding the best interests of the trust unitholders as a whole. 	<ul style="list-style-type: none"> • Reporting and Auditing: Regularly report operating performance and financial position to the trustee and cooperate in operational inspecting at the REIT Managers office and the locations of the asset invested by the REIT. • Request for Approval of Important Transactions: Obtain the trustees approval before proceeding with transactions that are material to main assets or transactions that may have a conflict of interest and follow the procedures required by laws and relevant notifications. • Budgeting: Prepare operational plans and annual budgets for the trustee to consider and 	<ul style="list-style-type: none"> • Others • Meetings and Reports • Memorandum of Agreement on Operations • Trustees Report on annual basis • Official Communication Channels

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
		approve, prioritizing the interests of trust unitholders.	
<ul style="list-style-type: none"> • Others • Property Manager 	<ul style="list-style-type: none"> • Policy and Strategic Support: Expect a clear marketing direction and overall strategy to be efficiently implemented. • Fair Contracts and Compensation: Require clear and fair contractual terms, as well as incentive compensation rates that reflect the success of project management. • Fast Response and Clear Budget: Expect fast approval of the work plan within a reasonable timeframe and sufficient budget allocation for 	<ul style="list-style-type: none"> • Formulation of Management Policies and Strategies: The REIT Manager is responsible for setting marketing policies, procurement strategies, and overall operational plans for the property managers to drive tenant acquisition and space management. • Determination of the Incentive Fee Structure: The REIT Manager determines the compensation of property managers based on performance capability, such as a performance fee (based on net income), an incentive fee (based on operating profit), and a commission fee, to 	<ul style="list-style-type: none"> • Others • Results Reporting and Incident Reporting System • Regular Follow-up Meetings

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
	the asset maintenance.	<p>create incentives to increase income for the REIT.</p> <ul style="list-style-type: none"> • Consideration and Approval of the Annual Budget: The REIT Manager jointly considers and approves the annual budget prepared by the property managers to ensure it is adequate for maintaining the asset of each project and considers approving additional repair costs exceeding the allocated budget. • Performance Evaluation: Clearly define the scope of duties and responsibilities of the property managers in the property management agreement. The REIT Manager will conduct annual performance evaluations of the Property Managers 	

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
		based on the clear defined evaluation criteria.	
<ul style="list-style-type: none"> • Tenants 	<ul style="list-style-type: none"> • High-quality and Well-maintained Assets: Expect that the leased assets are of good quality, ready for use, safe, and has supporting factors that are conducive to the tenants business operations. • Fair Lease Terms: Expect reasonable and fair lease terms and conditions in the lease agreement for both parties. • Efficient Property Management: Require prompt attention and quick response to problems. 	<ul style="list-style-type: none"> • Selection of Assets for Investment: Focus on investing in assets with strong potential, quality physical characteristics, constructed meeting industry standards, fully equipped with utility infrastructure, and compliant with applicable laws. • Establishing Standard Lease Terms: By establishing standard lease terms that are fair to both tenants and lessors, aligning with market conditions as well as suitable for each asset type. • Appointment of Professional Property Manager: Employing a property manager with diverse expertise to provide the highest quality and most efficient services for all types of assets 	<ul style="list-style-type: none"> • Others • Contact with the Property Manager • Direct Contact with the REIT Manager

Group of stakeholders	Stakeholders expectations	Responses to stakeholder expectations	Channels for engagement and communication
		invested by the REIT. • Asset Maintenance: Focus on maintaining asset condition to support tenants operations, maintenance for both corrective maintenance when damage occurs, and preventive maintenance to avoid future asset damage, as well as modernization upgrades to maintain competitiveness.	

Information on organization's material sustainability topics

Organization's material sustainability topics

The company has identified its sustainability materiality topics : Yes

Over the past year, the company has reviewed its sustainability materiality topics : Yes

Details of organization's material sustainability topics

The names of the sustainability materiality topics	Subjects related to the sustainability materiality topics
Material Topics as stipulated in the Sustainable Initiative Policy, Stakeholder Policy and Human Rights Policy	<ul style="list-style-type: none"> • Environmental Management Standards Policy and Compliance • Energy Management • Water Management • Waste and Waste Management • Greenhouse Gas Management • Human Rights • Fair Labor Practices • Customer / Consumer Responsibility • Community / Social Responsibility • Good Governance • Sustainability Risk Management • Sustainable Supply Chain Management

Information on sustainability report

Corporate sustainability report

Corporate sustainability report : Doesnt Have data

Company sustainability disclosure aligned with standards

Sustainability risk management

Information on risk management policy and plan

Risk management policy and plan

1. Risk Assessment Criteria

The risk assessment process comprises two core procedures:

Risk Analysis

The REIT Manager identifies and examines the causes and sources of each risk, along with the potential consequences both positive and negative and the likelihood of those consequences materializing. This analysis requires the identification of all factors that may influence the severity of impact and the probability of occurrence.

Risk Evaluation

The REIT Manager evaluates each risk by comparing the risk level derived from the risk analysis against the established Risk Appetite. Where a risk level falls outside the acceptable threshold, immediate risk management action is taken. A Risk Map serves as the reporting tool for visualizing assessed risk levels, illustrating the relationship between likelihood and impact across two axes:

- Risk Impact (Risk Impact Axis) classified across five levels:
 - 5 Critical
 - 4 Significant
 - 3 Moderate
 - 2 Minor
 - 1 Insignificant

Risk Likelihood (Risk Likelihood Axis) classified across five levels:

- Risk Likelihood (Risk Likelihood Axis) classified across five levels:
 - 5 Almost Certain
 - 4 Likely
 - 3 Possible
 - 2 Unlikely
 - 1 Rare

These two axes are used to categorize each assessed risk into one of four risk levels: High (Red), Moderately High (Orange), Moderate (Yellow), or Low (Green). The responsible departments then proceed as follows:

- Analyze and summarize the risk assessment results using the Risk Map above, and prioritize risk issues accordingly.
- Present the risk assessment findings to the Chief Executive Officer for the selection of material risk issues requiring further management, including the assignment of responsible departments to develop additional risk mitigation measures beyond those currently in place.
- Present the identified risk issues and associated measures to the Board of Directors of the REIT Manager for acknowledgment.

2. Risk Management

The relevant departments select the most appropriate risk management approach and present the risk management plan to the authorized person for approval, including requests for the allocation of any necessary resources. The selection of the most suitable approach takes into account the Risk Appetite in relation to the cost incurred versus the benefit derived, as well as applicable laws and other relevant requirements. Risk management approaches are categorized into four methods as follows:

- **Avoid** Actions taken to eliminate the risk event entirely. This approach is typically applied when the risk severity is high and cannot be reduced or managed to an acceptable level.
- **Share** The transfer of all or part of the risk to an external party or organization to absorb the risk burden on behalf of the REIT Manager, such as through the procurement of insurance policies.

- **Reduce** The implementation of management measures to lower either the likelihood of the risk event occurring or the severity of its potential impact to an acceptable level.
- **Accept** The residual risk is at an acceptable level and no further action is required to reduce its likelihood or impact. This approach is typically applied where the cost of management measures outweighs the benefit to be gained.

3. Risk Monitoring

The department responsible for each risk reports the risk status and progress of risk management actions to the Chief Executive Officer on a weekly basis for risks classified as High (Red) or Moderately High (Orange), and on a quarterly basis for risks classified as Moderate (Yellow) or Low (Green).

The relevant departments also conduct reviews of risk management approaches and reprioritization whenever there are changes in internal or external factors that may have a material impact on the risk profile.

Information on ESG risk factors management standards

ESG risk factors management standards

Standards on ESG risk management : No

Information on ESG risk factors

Risk factors on business operation

Operational risk associated with the Company or the group of companies

Risk 1 Risks of conflict of interest that may arise out between AIMCG and property owners

Related risk factors : Strategic Risk
 • Competition risk

ESG risk factors : Yes

Risk characteristics

1) Conflict of Interest due to property owners leasing back and/or subleasing portions of the assets initially invested by AIMCG

according to the information as of 31 December 2025, Udon Plaza has rented some of the area in UD Town Project, accounting for approximately 58.79 percent of the rental space in the project from AIMCG

2) Conflict of interest due to additional projects carried out by property owners or property managers (third party)

As Udon Plaza or those within the same group as Udon Plaza has invested in a convention center project (Exhibition Hall) with a total rental area of approximately 800 square meters located on land just opposite the main assets of AIMCG, thus, said projects may cause conflicts of interest with AIMCG, both due to the nature of the business being similar to that of AIMCG in the rental of spaces for shops and businesses, and due to new tenant procurement.

Risk-related consequences

1) Conflict of Interest due to property owners leasing back and/or subleasing portions of the assets initially invested by AIMCG

"This could cause conflicts of interest between these property owners and AIMCG, especially in cases whereby the property owners or those in the same group as the property owners are acting as property managers. This is because

the property owners may be incentivized to offer spaces leased back from AIMCG to other tenants rather than presenting available AIMCG spaces, which could result in the loss of opportunity and benefit to AIMCG and thus affect the income and performance of AIMCG.

2) Conflict of interest due to additional projects carried out by property owners or property managers (third party)

As Udon Plaza or those within the same group as Udon Plaza has invested in a convention center project. Thus, said projects may cause conflicts of interest with AIMCG, both due to the nature of the business being similar to that of AIMCG in the rental of spaces for shops and businesses, and due to new tenant procurement.

Risk management measures

1) Conflict of Interest due to property owners leasing back and/or subleasing portions of the assets initially invested by AIMCG

Therefore to manage the rental area by the REIT Manager efficiently, uncomplicatedly, without any delay that may cause loss and manage, on a timely manner to prevent the REIT from losing income from the area, and to create the ultimate benefit to the trust unitholders, the Company sees that in allowing the property owners to lease back the assets invested by the REIT will create a seamless operating system, as well as generating stable and consistent returns to the trust unitholders of the REIT. Additionally, this makes the management of the area more flexible.

2) Conflict of interest due to additional projects carried out by property owners or property managers (third party)

The REIT Manager is aware of the potential conflict of interest. Therefore, property management has been established for Udon Plaza in order to prevent such conflicts that may arise, by applying to the entire period at Udon Plaza operates as a property manager of AIMCG. Udon Plaza and/or the same group of people of Udon Plaza shall not operate business in competition with the AIMCG's business. If Udon Plaza and/or the same group of people of Udon Plaza wishes to dispose, distribute, transfer or lease additional projects to any person. This is not a normal lease of space to general customers per the normal commercial operation. Udon Plaza shall inform the REIT Manager and give AIMCG the right of first refusal to additionally invest in such projects.

Risk 2 Risks arising from increased competition and consumer lifestyle changes

Related risk factors : Strategic Risk

- Volatility in the industry in which the company operates
- Competition risk

ESG risk factors : Yes

Risk characteristics

AIMCGs performance could be affected by increased competition due to the opening and renovating of shopping centers and malls by both existing and new operators, as well as due to consumer lifestyle changes, combined with technological advances. The latter especially is resulting in challenges due to the growth of the online marketplace which is able to meet the needs and lifestyles of the new generation and which presents strong competition in terms of product variety and convenience, in turn leading to retail businesses (which comprises the major tenants of the UD Town Project and the Porto Chino Project, as well as shopping mall operators) needing to adapt and adjust their strategic plans constantly to keep up with the changing environment

Risk-related consequences

The growth of the online marketplace which is able to meet the needs and lifestyles of the new generation and which presents strong competition in terms of product variety and convenience, in turn leading to retail businesses which comprises the major tenants of the projects increased competition.

Risk management measures

Therefore, the Company as the REIT Manager shall collaborate with the property manager (third party) in taking necessary steps and action under the scope of power and responsibility of the REIT Manager and as specified in Trust Deed, the REIT Management agreement, property management agreement, and any other relevant agreements, including related regulations. Said actions would be carried out under the supervision of Trustee of the operation in order to increase the competitiveness of the main assets invested in by AIMCG, especially in regard to retail and shopping centers, by focusing on the development and improvement of said assets and thus increasing the efficiency of asset procurement and utilization of space, as well as maintaining modernity and a positive image. Said strategies and measures will be planned jointly by the above parties to ensure continued development and improvement of those shopping centers, making them both unique and acceptable to the public, while incorporating new concepts in line with the current lifestyles of today's consumers to create an impressive customer experience overall.

Risk 3 Risks arising from land expropriation

Related risk factors :

Compliance Risk

- Change in laws and regulations

ESG risk factors : Yes

Risk characteristics

AIMCG may have the risks in the event that any property invested by AIMCG is expropriated by any government agency hindering AIMCG from utilizing the invested assets for benefits on business operation. Moreover, In the event of such expropriation, AIMCG may not receive compensation from such expropriation or receive compensation that is less than the value of the invested assets.

Risk-related consequences

In addition, such compensation may not cover the expected distribution and capital invested by trust unitholder because the amount of compensation is based on conditions as specified in related agreements and remaining duration of lease term after expropriation. Therefore, the Company is unable to estimate opportunities on expropriation because it depends on policy and necessity of area utilization of the government in the future.

Risk 4 Risks associated with natural disasters, flood, and act of terrorism

Related risk factors :

Operational Risk

- Climate change and disasters

ESG risk factors : Yes

Risk characteristics

The main assets of AIMCG may be damaged by any natural disaster such as flood and/or act of terrorism. Therefore, AIMCG shall maintain the insurance for those assets covering all lease term and renewal period in order to relieve any damages against the main assets of AIMCG and loss of life and properties of the related tenants with the best conditions of insurance. AIMCG therefore enters into the insurance contracts, whereby such insurance shall cover the properties throughout the rental period and be consistent with insurance standard for the similar buildings to the main assets of AIMCG in both aspects of building nature and usage, for example, all risk insurance and public liability insurance.

Risk-related consequences

The main assets of AIMCG may be damaged by any natural disaster such as flood and/or act of terrorism.

Risk 5 Risks associated with taxes and fees

Related risk factors :

Compliance Risk

- Change in laws and regulations

Financial Risk

• Other : -

ESG risk factors : Yes

Risk characteristics

In case of amendment of tax laws and regulations or laws and regulations, the trust unitholders may have burdens on taxes related to purchasing or investment of trust units i.e., pay for taxes with higher rate or in the event that the distribution is paid to foreign investors, the withholding tax with different rate shall be applied.

Risk-related consequences

Also, AIMCGs taxes and fees burdens may also change from current rate, for example, the transaction of sale, purchase, transfer or received ownership of real estates may have some revised scheme of taxes and fees in the future that cause additional taxes or fees that AIMCG may be binding to pay for it as a whole or partial.

Information on business continuity plan (BCP)

Business Continuity Plan (BCP)

Business Continuity Plan (BCP) : Yes

The REIT Manager's Business Continuity Plan ("BCP") is designed to ensure operational resilience in the event of a crisis or emergency that restricts access to the office building or adversely affects resources critical to the Company's normal business operations. The BCP covers the following five types of events:

1. Natural disasters
2. Accidents or man-made incidents
3. Public protests or blockades affecting the Company's premises
4. Epidemics or serious infectious diseases
5. Cyber theft incidents involving information technology systems

Objectives

1. To ensure that the Company is adequately prepared in advance to respond to unforeseen damage or disruption that may arise from any of the above events.
2. To control and mitigate damages and minimize the potential impacts on the Company, including losses of personnel and assets, as well as financial, legal, and reputational consequences.
3. To provide assurance that, in the event of a serious incident or crisis that causes normal operations to be disrupted, the Company will be able to restore its operations within a defined timeframe.
4. To maintain the confidence of shareholders, Trust Unitholders of the Trust, employees, and all other stakeholders in the stability of the Company, even when facing events that cause material disruption to normal business operations.

Sustainable supply chain management

Information on sustainable supply chain management policy and guidelines

Sustainable supply chain management policy and guidelines

Company's sustainable supply chain management : Yes
policy and guidelines

Information on sustainable supply chain management plan

Sustainable supply chain management plan

Company's sustainable supply chain management : Yes
plan

The REIT Manager recognizes that business partners, contractors, consultants, and the Property Manager play a critical role in ensuring operational continuity, safety, regulatory compliance, and managing environmental and social impacts within the Trusts industrial assets. Accordingly, the REIT Manager has established a sustainable supply chain management approach aligned with the Trusts ESG principles, focusing on key service providers, namely: (1) the Property Manager, (2) M&E/maintenance contractors, (3) capex/construction and asset improvement contractors, and (4) specialized consultants/experts.

1) Supplier Standards & Contracting

- Establish and implement a Supplier Code of Conduct covering, at a minimum: labor law and human rights compliance, occupational health and safety, environmental management, anti-corruption, and non-discrimination.
- Incorporate ESG requirements as contractual conditions for the Property Manager and key contractors, including the Trusts right to request supporting documents, conduct site assessments/audits, and require corrective actions or suspend work in the event of material non-compliance.

2) Contractor Control for Industrial Sites

- In collaboration with the Property Manager, implement minimum on-site controls, including Contractor Induction, Permit to Work (PTW) for high-risk activities, and Incident/Near-miss Reporting, to enable timely corrective actions and prevent recurrence in a standardized manner.

3) Responsible Procurement

- Require all suppliers engaged by the Trust to comply with safety and environmental requirements as minimum conditions of engagement.
- For major maintenance and asset improvement/capex works, evaluate proposals based on quality and total cost of ownership (lifecycle value) in addition to price, to reduce long-term risks and environmental impacts.

4) Selection of Specialized Experts

- Where specialized consultants/experts are required, the REIT Manager will select them based on experience, reputation, track record, and suitability of scope, and will prioritize service providers included in the SEC-designated list (where applicable and relevant to the service category) to support appropriate professional standards and oversight.

5) Performance Evaluation of Consultants and Service Providers

- The REIT Manager will conduct periodic performance evaluations of consultants and service providers to assess value for money, quality of work, and compliance with professional standards and contractual requirements, and to consider the appropriateness of continuing the engagement in the future. Evaluation outcomes will be used to support decisions on contract renewal, scope adjustments, or replacement of service providers where necessary.

Information on new suppliers undergoing sustainability screening criteria

New suppliers undergoing sustainability screening criteria

Does the company use sustainability screening criteria with new suppliers? : No

Information on supplier code of conduct

Supplier code of conduct

Supplier code of conduct : No

Information on key suppliers acknowledging compliance with the supplier code of conduct

Key suppliers acknowledging compliance with the supplier code of conduct

Does the company require key suppliers to acknowledge compliance with the supplier code of conduct? : No

Innovation development

Information on innovation development policy and guidelines in an organizational level

Research and development policy (R&D)

Company's research and development (R&D) policy : No

Additional explanation for research and development (R&D) expenses over the past 3 years

Information on organizations innovation culture development and promotion process

Process of developing and promoting the company's innovation culture

Process of developing and promoting the company's : No
innovation culture

Information on innovation development benefits and research and development (R&D) expenses

Benefits of innovation development

Financial benefits

Does the company measure the financial benefits : No
from innovation development?

Non-financial benefits

Does the company measure the non-financial : No
benefits from innovation development?

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