



Whistleblowing Policy

AIM REIT Management Company Limited
AIM Real Estate Management Company Limited

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1. Scope

AIM REIT Management Company Limited and AIM Real Estate Management Company Limited (collectively referred to as the “Company” or the “REIT Manager”). As the REIT Manager of AIM Industrial Growth Freehold and Leasehold Real Estate Investment Trust and AIM Commercial Growth Freehold and Leasehold Real Estate Investment Trust (collectively referred to as the “REIT”) prioritizes the rights of trust unitholders and all stakeholders, the REIT Manager has therefore established a system to be able to contact, provide feedback, and/or make complaints directly about matters that may cause damage to the REIT. The key points can be summarized below.

1.1. Complainants

This policy covers individuals or groups of persons who can make complaints or whistleblowing, including but not limited to

- trust unitholders,
- directors, executives, and employees at all levels of the Company,
- individuals involved in the operation of the REIT, such as trustees, asset appraisers, property managers, consultants, or contractors,
- suppliers or business partners,
- other individuals with information or facts that should be notified.

These persons are collectively referred to as the “Complainants.”

1.2. Matters that can be Reported or Whistleblown

Matters that a complainant can report or whistleblow under this policy, including but not limited to,

- Violations or non-compliance with laws, rules, regulations, or regulatory requirements of regulatory authorities, including the provisions of the trust deed,
- Violation of the Company’s rules and work regulations;
- Actions that cause or may cause damage to the REIT, the Company, or stakeholders;
- Fraud, corruption, or conflicts of interest;
- Discrimination, abuse, harassment, or unfair treatment at work.
- Violation of the Company’s ethics or code of conduct;

- Concealment, distortion, or non-disclosure of material information that should be notified to trust unitholders or stakeholders.

2. Channels for Whistleblowing or Complaints

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

Channel 1: The REIT Manager's website.

1. AIM Industrial Growth Freehold and Leasehold Real Estate Investment Trust ("AIMIRT") can submit complaints via <https://www.aimirt.com/en/contact/complaint-form>.
2. AIM Commercial Growth Freehold and Leasehold Real Estate Investment Trust ("AIMCG") can submit complaints via <https://www.aimcgreit.com/en/contact-us/complaint-form>.

Channel 2: REIT Manager's emails

1. AIMIRT accepts complaints via email: ir@aimreit.com
2. AIMCG accepts complaints via email: ir@aimrm.co.th

3. Communication Process with Complainants and Dealing with their Complaints

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.

3.1. 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.

3.2. Substantiated Complaints

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

- 3.2.1. The Complaint Investigation Sub-committee is responsible for investigating the facts, analyzing the causes, identifying solutions, and developing preventative measures to prevent recurrence in the future.
- 3.2.2. The Legal and Compliance Department will prepare a report of the investigation results and explanation and submit them to the Chief Executive Officer for review, approval, and signing.
- 3.2.3. The Finance and Investor Relations Department will notify the complainant of the outcome of action taken in response to the complaint.
- 3.2.4. In the event that compensation for damages caused by complaints is required, the Legal and Compliance Department will submit a report to the Complaint Investigation Sub-committee for consideration and approval of compensation and then report to the Board of Directors and the REIT's trustee for acknowledgement.
- 3.2.5. The Legal and Compliance Department will prepare a summary report on complaints as follows:
 - Non-material complaints.
 - The Legal and Compliance Department will prepare a monthly summary report of these complaints for the Chief Executive Officer and the Complaints Investigation Sub-committee. The Sub-committee will then present the report to the Board of Directors and the trustee.
 - Material complaints or complaints that may become legal disputes.
 - The Legal and Compliance Department will prepare a weekly summary report of the complaints and submit it to the Chief Executive Officer and the REIT's trustee.
- 3.2.6. The Legal and Compliance Department prepares a semi-annual summary report of complaints for review by the Chief Executive Officer, and submits it to the Board of Directors and the REIT's trustee on a semi-annual basis.
- 3.2.7. The Legal and Compliance Department will conduct performance evaluations of the departments involved in handling complaints where such complaints have occurred and arrange for improvements in the procedures to prevent the recurrence of complaints in the future. The results of the evaluations and improvements will be reported to the Chief Executive Officer and the Board of Directors on a semi-annual basis.

4. Complaint Investigation Sub-committee

4.1. Composition of the Sub-committee

The Complaint Investigation Sub-committee consists of at least four members appointed by the Board of Directors, as follows:

1. Independent Director serves as Chairman of the Sub-committee.
2. The Chief Executive Officer is a sub-committee member.
3. The Managing Director is a sub-committee member.
4. Director of Legal and Compliance Department serves as a sub-committee member and secretary of the Complaint Investigation Sub-committee.

In addition, there is another member of the Sub-committee, who is an executive from the department related to the complaint, assigned by the Chief Executive Officer. Unless it has been determined that the executives in the relevant departments have a conflict of interest with the complaint, the Chief Executive Officer may choose not to appoint them as sub-committee members.

4.2. Qualifications

To ensure transparency in the complaint investigation process, the Company has defined the qualifications for the Complaint Investigation Sub-Committee as follows:

1. Be independent.
2. Be neutral and impartial.
3. Not engage in immoral or unethical conduct.

4.3. Powers and Duties

1. Investigate complaints that are substantiated or with merit, following a preliminary review by the Legal and Compliance Department confirming that the complaint is substantiated or with merit
2. Conduct a factual investigation, including a cause analysis.
3. Take corrective actions and develop preventive measures.

5. Measures to Protect Complainants and Those Cooperating in the Fact-Finding Investigation

5.1. 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.

5.2. 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.

5.3. 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.

6. Dishonest Complaints

If the investigation results of the complaint clearly shows that the information received by the Company is untrue and the complainant intentionally provided false information causing damage or potential damage to the Company and/or the complained person, the Company has the right to take the following actions:

6.1. Employee Complainants

The Company will investigate and take action in accordance with its work regulations, penalties may range from a verbal warning to a written warning, suspension, or dismissal, depending on the severity of the offense committed and need not be applied in sequential order. The Company may consider taking legal action, both civil and criminal, against that employee.

6.2. Third-party Complainants

The Company may consider legal action, both civil and criminal, against such persons.