

Attachment 3

Details of the Assets Revaluation

DETAILS OF ASSET REVALUATION

As a policy, land and building revaluation by independent appraiser will be made every 3 years. The buildings were revalued using the “Replacement Cost Approach” or “Income Approach” and land was revalued using the “Market Approach” by Simon Lim & Partners Co., Ltd. dated 29 November 2019.

As a policy, investment property revaluation by independent appraiser will be made every year. Units in office building, shops for rent and land/land awaiting for development/sales were revalued using the “Market Approach” by Simon Lim & Partners Co., Ltd. dated 28 June 2019, 30 June 2019 and 30 November 2019.

The detail of types of asset revaluation, purpose of revaluation, name of appraiser, and the date of revaluation is disclosed under the section 4.1 Operating assets of the Company and its subsidiaries.