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No. AIMRM 056/2026

4 June 2026

Subject	Report on the investment in the Additional Investment Assets in Pacific Cold Storage (Extension) Project of AIM Industrial Growth Freehold and Leasehold Real Estate Investment Trust (AIMIRT)
Attention	The President The Stock Exchange of Thailand
Enclosure	Information Memorandum on Acquisition of Assets of AIMIRT

As the Board of Directors' Meeting of AIM REIT Management Company Limited (the "**REIT Manager**") No. 1/2026, which was held on 20 February 2026, has passed the resolution and approved the investment plan in additional assets by AIM Industrial Growth Freehold and Leasehold Real Estate Investment Trust ("**AIMIRT**") at this time in order to increase the sources of income and to generate returns for its trust unitholders. Whereby, AIMIRT will invest in 1 project, which is Pacific Cold Storage (Extension) Project located in Na Di Sub-District, Mueang Samut Sakhon District, Samut Sakhon Province (the "**Pacific Cold Storage (Extension) Project Assets**" or "**Additional Investment Assets**") with the total investment value of not exceeding Baht 120,000,000 (One Hundred Twenty Million Baht) (payable on the date that AIMIRT will invest in the Additional Investment Assets) consists of the land and building purchase price, including movable properties related to the operation of Pacific Cold Storage (Extension) Project and other related assets (including taxes, registration fees, specific business tax, other relevant fees and expenses). The source of fund which will be utilized to invest in the Additional Investment Assets could come from long-term loan, and there is the provision of collateral in relation to the said loan. In this regard, the REIT Manager hereby reports on the progress of the investment in the Pacific Cold Storage (Extension) Project Assets as follows:

On 4 June 2026, AIMIRT has successfully made the additional investment in the Pacific Cold Storage (Extension) Project Assets with the total investment value of not exceeding Baht 120,000,000 (One Hundred Twenty Million Baht), which is the investment in the ownership of land represented by 1 title deed (Title Deed No. 192721) with the total area according to the title deed of approximately 1 Rai 1 Ngan 0.5 Square Wah, the ownership of 1 factory building having a total building leasable area of approximately 1,952 Square Meters and ownership of movable properties related to the operation of Pacific Cold Storage (Extension) Project, including

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utility systems and other relevant assets from PCS. Information Memorandum on Acquisition of Assets of AIMIRT, including details of the Additional Investment Assets appeared in the **Enclosure**.

Please be informed accordingly.

Yours respectfully,

AIM Industrial Growth Freehold and Leasehold Real Estate Investment Trust

by AIM REIT Management Company Limited

(Mr. Charasrit A. Voravudhi)

Chief Executive Officer and Director

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Enclosure

Information Memorandum on Acquisition of Assets of AIMIRT

1.	Transaction date	:	After obtaining the approval from the REIT Manager and AIMIRT has completely entered into such loan transaction and the parties to the agreements in relation to the acquisition of the assets of AIMIRT have already satisfied all of the condition precedents of such agreements, whereby on 4 June 2026, AIMIRT has successfully made the additional investment in the Pacific Cold Storage (Extension) Project Assets
2.	Counterparty and relationship with AIMIRT	:	Pacific Cold Storage Co., Ltd., the owner of the Additional Investment Assets on the date that AIMIRT will additionally invest.
3.	General characteristics of the transaction	:	AIMIRT will use the additional loan to invest in the Additional Investment Assets and other relevant expenses, by making investment in ownership in land, building and movable properties related to the operation of Pacific Cold Storage (Extension) Project, including utility systems and other relevant assets, at total value of not exceeding Baht 120,000,000 (payable on the date that AIMIRT will invest in the Additional Investment Assets) which consists of the purchase price of the land, building and movable properties related to the operation of Pacific Cold Storage (Extension) Project, including other relevant assets (including taxes, registration fees, specific business tax, other relevant fees and expenses).
4.	Details of the Additional Investment Assets	:	Details appeared in the Summary Table of the Additional Investment Assets below.
5.	Size of Transaction and total value of consideration	:	The transaction of investment in the Additional Investment Assets having total value of not exceeding Baht 120,000,000 (payable on the date that AIMIRT will invest in the Additional Investment Assets) which consists of the purchase price of the land, building and movable properties related to the operation of Pacific Cold

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Storage (Extension) Project, including other relevant assets. (including taxes, registration fees, specific business tax, other relevant fees and expenses).

The investment value in the Additional Investment Assets is approximately 0.78 percent of the total asset value of AIMIRT (The total asset value of AIMIRT as of 31 December 2025 is Baht 15,420.36 million) which shall be considered as the acquisition of main assets having value of less than 10 Percent of the total asset value of AIMIRT. Pursuant to the Trust Deed and relevant regulation, the resolution from the REIT Manager's Board of Directors is not required and there is no requirement to propose to trust unitholders' meeting to consider and approve.

6. **Value of assets to be invested** : The value of the Additional Investment Assets to be invested shall not exceed Baht 120,000,000 (payable on the date that AIMIRT will invest in the Additional Investment Assets) which consists of the purchase price of the land, building and movable properties related to the operation of Pacific Cold Storage (Extension) Project, including other relevant assets (Including taxes, registration fees, specific business tax, other relevant fees and expenses). In this regard, such value has been appraised by the two independent appraisers namely Sims Property Consultants Company Limited and Edmund Tie & Company (Thailand) Company Limited (which shall be collectively referred to as the "**Appraisers**") who are in the approval list of the Office of the Securities and Exchange Commission (the "**Office of the SEC**"), to appraise the value of each of the Additional Investment Assets. Both Appraisers selected to apply the income approach method for valuation of the Additional Investment Assets. Nonetheless, the investment price is higher than the lowest appraised value of asset obtained from the Appraisers not exceeding 5 percent.

7. **Criteria for determining the value of the consideration** : The value of the Additional Investment Assets shall be determined by the rate of return from rental and the appraised values obtained from the appraisal report of the two Appraisers

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which use the income approach method in order to appraise the value of the Additional Investment Assets.

8.	**Benefits from the investment in assets**	:	The investment in the Additional Investment Assets is considered to be the investment in the assets having potential of generating income which will benefit AIMIRT by increasing stability of the income from rental and performance of AIMIRT, and will also increase the diversification of risk in the procurement of benefits from immovable properties, as well as the diversification of the sources of income for AIMIRT which thereby providing benefits to AIMIRT and trust unitholders.
9.	**Source of funds for the investment in the Additional Investment Assets**	:	From the additional loan from one or several commercial banks in Thailand, including other financial institutions or other institutions that may give loan to Real Estate Investment Trust, for instance, life insurance company and non-life insurance company, and may place the collateral related to said loans of AIMIRT.
10.	**Approval of the transaction**	:	The entering into such transaction is considered as the acquisition of main assets having value of less than 10 percent of the total asset value of AIMIRT. Pursuant to the Trust Deed and relevant regulation, the resolution from the REIT Manager's Board of Directors is not required and there is no requirement to propose to trust unitholders' meeting to consider and approve.
11.	**Opinion of the REIT Manager's Board of Directors regarding the entering into the transaction**		The REIT Manager's Board of Directors is of the opinion that the investment in Additional Investment Assets is an investment in assets having potential to generate income, good physical characteristics, constructed with good standard, potential location in a strategic location of business operations with complete public utility systems and are in conditions ready to be used to procure benefits. These will increase the benefit of AIMIRT as the rental fees and performance of AIMIRT could be more stable and could be able to diversify the risk in the procurement of benefits from immovable properties, as well as the diversification of the

sources of income for AIMIRT which thereby providing benefits to AIMIRT and trust unitholders.

In addition, to determine the final price that AIMIRT will invest in the Additional Investment Assets, AIMIRT will refer to the appraised value by the Appraisers who are on the approval list of the Office of the SEC and consider related factors. The REIT Manager considered and is of the opinion on the reasonableness of the value that the price that AIMIRT will invest in the Additional Investment Assets in the total amount of not exceeding Baht 120,000,000 (payable on the date that AIMIRT will invest in the Additional Investment Assets) which consists of the purchase price of the land, building and movable properties related to the operation of Pacific Cold Storage (Extension) Project, including other relevant assets (including taxes, registration fees, specific business tax, other relevant fees and expenses). As the Additional Investment Assets is an investment in assets having potential to generate income, good physical characteristics, constructed with good standard, potential location in a strategic location of business operations with complete public utility systems and are in conditions ready to be used to procure benefits. According to the aforementioned reasons, the REIT Manager is of the opinion that the investment and the highest investment value of the Additional Investment Assets are reasonable. Moreover, such transactions are in accordance with the Trust Deed of AIMIRT and relevant laws.

12.	**Dissenting opinion of the director of the Company which is different from the opinion of the Board of Directors in No. 11.**	None

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Details of the Additional Investment Assets

No.	Project	Title Deed	Location	Approximate Invested Land Area (Rai-Ngan-Square Wah)	Details of Assets	Approximate Leasable Areas (sq.m.)	Approximate Building Age (year)
1.	Pacific Cold Storage (Extension)	192721	Na Di Sub-District, Mueang Samut Sakhon District, Samut Sakhon Province	1 - 1 - 0.5	(a) Ownership of title deed No. 192721 (b) Ownership of building, including utility systems, fixtures, facilities, and components parts (c) Ownership of movable properties related to the operation of Pacific Cold Storage (Extension) Project	1,952	1

Information as of 18 May 2026

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Summary of the Additional Investment Assets

and the maximum investment value that AIMIRT will invest in the Additional Investment Assets

The Additional Investment Assets	
Ownership of land and building	
Ownership of land and building that AIMIRT will invest	1 Rai 1 Ngan 0.5 Square Wah
Total	1 Rai 1 Ngan 0.5 Square Wah
Characteristics of the investment	
Pacific Cold Storage (Extension) Project	The ownership of land, building and movable properties related to the operation of Pacific Cold Storage (Extension) Project, including utility systems and other relevant assets from Pacific Cold Storage Co., Ltd, the owner of the assets
Approximate Leasable Building Area that AIMIRT will invest	1,952 Square Meters
Total Appraised value of the assets that AIMIRT will invest	
Appraised value by Sims Property Consultant Company Limited[1]	Baht 116.8 Million
Appraised value by Edmund Tie & Company (Thailand) Company Limited[2]	Baht 121.4 Million
The maximum investment value that AIMIRT will invest in the Additional Investment Assets (Including taxes, registration fees, specific business tax, and other related fees and expenses)	Not exceeding Baht 120 Million

<u>Remarks:</u>

[1] Appraised value of the Additional Investment Assets by Sims Property Consultant Company Limited according to Appraisal Report of Pacific Cold Storage (Extension) Project dated 23 January 2026 (The initial cash flow projection as of 1 March 2026).

[2] Appraised value of the Additional Investment Assets by Edmund Tie & Company (Thailand) Company Limited according to Appraisal Report of Pacific Cold Storage (Extension) Project dated 13 May 2026 (The initial cash flow projection as of 1 March 2026).

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Value of the Additional Investment Assets from the Valuation based on the Income Approach

Appraisal Value	Appraised Value (Baht)		Lower Appraised Value (Baht)
	Sims Property Consultant Company Limited [1]	Edmund Tie & Company (Thailand) Company Limited [2]	
Estimated Total Value of Additional Investment Assets	116,800,000	121,400,000	116,800,000
The Value of Additional Investment Assets invested by AIMIRT does not exceed approximately			120,000,000
Higher than the Lowest Appraised Value (Percent)			2.67[3]

<u>Remarks:</u>

[1] Appraised value of the Additional Investment Assets by Sims Property Consultant Company Limited according to Appraisal Report of Pacific Cold Storage (Extension) Project 23 January 2026 (The initial cash flow projection as of 1 March 2026).

[2] Appraised value of the Additional Investment Assets by Edmund Tie & Company (Thailand) Company Limited according to Appraisal Report of Pacific Cold Storage (Extension) Project dated 13 May 2026 (The initial cash flow projection as of 1 March 2026).

[3] Based on the lowest appraised value calculated from the lowest appraised value by and Sims Property Consultant Company Limited and Edmund Tie & Company (Thailand) Company Limited which is Baht 116,800,000.

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