

No. REMS047/2569 – EN

16 July 2026

Re Notification of the related parties' transaction between WHART and the related person of the REIT Manager

To: Director and Manager

The Stock Exchange of Thailand

Attachment: 1. Information Memorandum on WHART's Related Party Transaction (Persons Related to the REIT Manager) for Land Lease to WHA Corporation Public Company Limited and the use of Drone Services with AI Data Analytics from WHA Corporation Public Company Limited

WHA Premium Growth Freehold and Leasehold Real Estate Investment Trust (the "REIT") intends to enter into two transactions with WHA Corporation Public Company Limited ("WHA Corporation"), which is a connected person of the REIT Manager, as follows:

1. The Land Lease approximately 1,949.00 square meters in WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 to WHA Corporation.
2. The use of Drone Services with AI Data Analytics from WHA Corporation to inspection and assess the roof condition of the REIT's properties.

Upon consideration, the Board of Directors of WHA Real Estate Management Co., Ltd. ("REIT Manager") on 16 July 2026 passed a resolution approving WHART to grant the land lease to WHA Corporation and the use of Drone Services with AI Data Analytics from WHA Corporation.

Since WHA Corporation holds shares in the REIT Manager at 99.99%, WHA Corporation is a related person to the REIT Manager, which is the related person of WHART. Thus, the transaction of the land lease in WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 Project to WHA Corporation and the use of Drone Services with Data Analytics from WHA Corporation is a related transaction between WHART and the related person to WHART. The value of the two transactions is equal to 0.05% of WHART's net asset value calculated from WHART's financial statements ending on 31 March 2026 reviewed by the auditor. Upon consolidating with the transaction of the related parties' transactions during the past six months, the total transaction size is 0.18%.

The size of the said transaction is the value between 0.03% and 3% of WHART's net asset value. The transaction shall be approved by the REIT Manager's Board of Directors and be disseminated in the information disclosure system of the Stock Exchange of Thailand.

The REIT Manager would like to report and disclose the information memorandum as stipulated in Attachment 1.

Please be informed accordingly.

Yours sincerely,

(Mr. Suppasit Sitthasate)

Chief Executive Officer

WHA Real Estate Management Co., Ltd.

REIT Manager

Information Memorandum of WHA Premium Growth Freehold and Leasehold Real Estate Investment Trust
on WHART's Related Party Transaction (Persons Related to the REIT Manager) for Land Lease to WHA
Corporation Public Company Limited and the use of Drone Services with AI Data Analytics from WHA
Corporation Public Company Limited

1. Transaction date

After obtaining the approval from the meeting of the REIT Manager's Board of Directors' Meeting.

2. Counterparties and relationship with WHART

The related person in entering into the transaction is WHA Corporation Public Company Limited ("WHA Corporation"), who is related to the REIT Manager i.e. holding 99.99% of shares in the REIT Manager, and WHA Corporation is the current property manager of WHART. WHA Corporation therefore is the related person of REIT Manager.

3. General characteristics of the transaction

3.1 The Land Lease Tin WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 Project

WHA Premium Growth Freehold and Leasehold Real Estate Investment Trust (the "REIT") will grant the land lease approximately 1,949.00 square meters in WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 Project, located in Bang Pla Subdistrict, Bang Phli District, Samut Prakan Province (the "Leased Land"), to WHA Corporation with a lease term of three (3) years. WHA Corporation have the option to renew the lease for nine (9) additional terms of three (3) years each. Should WHA Corporation exercise all renewal options, the total lease term will be thirty (30) years, the total rental amount of THB 15,128,317.04.

3.2 The use of Drone Services with AI Data Analytics

The REIT will use of drone services with AI data analytics from WHA Corporation to inspect the condition of the roofs of the REIT's properties. The purpose of the inspection is to support prevention maintenance by detecting potential roof defects before significant damage by AI data analytics and also to support information for the preparation of future roof repair and maintenance plan. WHA Corporation will charge a service fee on a per-inspection basis, calculated according to the roof area inspected. The REIT Manager intends to use such services once annually over a period of five (5) years. For each inspection, the REIT Manager will determine the properties whose roofs will be inspected based on various factors, including, properties whose roofs are due for scheduled maintenance, properties with a history of roof repairs, and properties for which roof-related issues have been reported by tenants. The total service fees for the use of

drone services with AI data analytics over the five (5) years, based on the inspection plan described above, will amount to THB 4,788,387.60 (exclusive of value added tax).

4. Size of the transaction and consideration

The value of the transaction of granting the Land Lease to WHA Corporation with total lease term will be thirty (30) years is equal to 0.04% of WHART's net asset value and the use of Drone services with AI Data Analytics is equal to 0.01% of WHART's net asset value calculated from WHART's financial statements ending on 31 March 2026 reviewed by the auditor. Upon consolidating with the transaction of the related parties' transactions during the past six months, the total transaction size is 0.18%. The size of the said transaction is the value between 0.03% and 3% of WHART's net asset value. The transaction shall be approved by the REIT Manager's Board of Directors and be disseminated in the information disclosure system of the Stock Exchange of Thailand.

5. Nature and scope of interest of related person

WHA Corporation, as the related person, has interest in the two transactions as follows:

5.1 The Land Lease Transaction in WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 Project. WHA Corporation will grant the lease of land for use in its business operations. The REIT will receive benefits from the land lease in various forms, including rental income, service fees, usage fees, and other considerations arising from the business operations.

5.2 The use of Drone Services with AI Data Analytics. WHA Corporation will receive service fees for the use of drone services with AI data analytics on a per-inspection basis, calculated according to the roof area inspected.

6. Benefit WHART will receive

6.1 The Land Lease Transaction in WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 Project. The REIT will receive annual rental income from the lease of the Leased Land. The annual rental for the initial three (3) years lease term will be THB 467,760.00 per annum. WHA Corporation shall have the option to renew the lease for nine (9) additional terms of three (3) years each, with the rental rate subject to an increase of 3% every five (5) years. Should WHA Corporation exercise all renewal options, the total lease term will be thirty (30) years, and the total rental amount of THB15,128,317.04.

6.2 The use of Drone Services with AI Data Analytics will reduce manual inspections and minimize the risks in working at height. The services will enable roof inspections and reporting to be more comprehensive, efficient, and accurate. In addition, the AI-generated inspection data will support preventive condition assessments and also reduce the overall costs of roof condition inspections.

7. Approval of the transaction

The entry into the transaction shall obtain approval from the meeting of the Board of Directors of the REIT Manager.

8. Opinion of the Board of Directors of the REIT Manager regarding the Entry into the Transaction

8.1 The Land Lease Transaction in WHA Mega Logistics Center Chonlaharnpichit Km. 3 Project 2 Project

(1) The rental rate is considered appropriate as it is consistent with the rental rates charged by the REIT to tenants for comparable land lease arrangements in other projects.

(2) The Leased Land is currently vacant and has no existing tenant. Accordingly, leasing the Leased Land will not affect the REIT's operations, while enabling the REIT to generate income from an unutilized asset.

8.2 The use of Drone services with AI Data Analytics

(1) The service fee is considered appropriate as the service fee for drone services with AI data analytic is comparable to that of drone services without AI data analytics, while providing enhanced inspection capabilities and greater operational efficiency.

(2) As WHA Corporation is the property manager of the REIT's properties, it has extensive knowledge of and familiarity with the REIT's assets. Accordingly, WHA Corporation is capable of independently planning and conducting roof inspections using drones equipped with an AI-powered data analytics system. Furthermore, the use of advanced drone technology enables roof inspections to be performed more accurately, comprehensively, and efficiently.

9. Opinion of the Independent Director which is different from the opinion of the Board of Directors

After consideration, the Independent Director has the opinion not being different to that of the Board of Directors of the REIT Manager.

The REIT Manager hereby certifies that the information contained in this report is true and complete in all respects.