

Details regarding the Trust Unit Subscription Method for the Eighth Capital Increase

Part 1 Information on the Allocation of Additional Trust Units for the Eighth Capital Increase

1. Date and number of the Board of Directors' Meeting that approved the allocation of additional trust units for the eighth capital increase

The Board of Directors' Meeting No. 5/2023, held on 10 May 2023

2. Details of the allocation of additional trust units for the eighth capital increase

Type of trust unit	: Non-redeemable trust unit
Existing paid-up capital	: Baht 29,535,233,544.43
Increasing paid-up capital	: Not exceeding Baht 1,880,630,400
Number of newly issued and offered trust units	: Not exceeding 195,899,000 units
Maxim offering price (Baht per unit)	: Baht 9.60
Capital to be increased and allotted to the existing trust unitholders	: Not exceeding Baht 1,880,630,400
Number of additional trust units issued, offered and allocated to the existing trust unitholders	: Not exceeding 195,899,000 units
Method of allotment	: REIT Manager shall allocate the additional trust units for the eighth capital increase of not exceeding 195,899,000 units as follows: <u>First Portion</u> offered to the existing trust unitholders whose names appeared in the trust unitholder register in proportion to their respective trust unitholding, but not offering to the trust unitholders which would cause WHART to have the duties under foreign laws

To give subscription right to the existing trust unitholders whose names appeared on the trust unitholder register of WHART on the record date for this subscription of newly issued and offered trust

units on 15 November 2023 by offering the trust units to the existing trust unitholders whose names appeared on the trust unitholder register in proportion to their respective trust unitholding based on the subscription ratio of 1 existing trust unit to 0.0598 newly issued and offered trust unit, but not offering to the trust unitholders, if doing so would violate the laws, rules and regulations regarding the offering and allocation of trust units in foreign countries, or would impose unreasonable burden and operation expenses under foreign laws on WHART. Details of the nationalities of trust unitholders that are not Thai, which the REIT Manager will take into consideration whether to not offer trust units pursuant to the abovementioned eligibility are as indicated in Enclosure 7.

In case the allocation of newly issued trust units per specified subscription ratio causes the existing trust unitholders to receive subscription right for the additional trust units in fraction which could not be allocated in full unit, such fraction shall be rounded down to the closest integer number. The existing trust unitholders may express their intention to subscribe for the additional trust units in accordance with their subscription right, or in excess of their subscription right or less than their subscription right or waive their right to subscribe for additional trust units offered in this offering.

After the allocation of additional trust units to the existing trust unitholders, the REIT Manager reserves the rights to allocate the remaining trust units to the existing trust unitholders who express their intention to subscribe for trust units in excess of their subscription right as deemed appropriate, which could be done

at the same time or after the allocation of trust units in the Third Portion.

Second Portion offered to WHA Corporation Public Company Limited (“WHA” or “WHA Corporation”) and/or WHA’s associated persons.

The number of trust units to be allotted to WHA and/or WHA’s associated persons, when combined with Portion 1, shall not exceed 15 percent of all trust units to be issued and offered in this capital increase or not exceeding 29,384,850 units.

Third Portion offered the outstanding additional trust units after the offering for sale in the First Portion and/or the Second Portion to (1) persons on a private placement basis (Private Placement) including the institutional investors who are not the existing trust unitholders of WHART, and/or (2) the general public (Public Offering), as deemed appropriate, according to the Notification No. TorThor. 27/2559 Re: Rules, Conditions, and Procedures for Securities Underwriting, and other related notifications

In this regard, the REIT Manager reserves the right to allocate or not allocate the remaining trust units to the subscribers entitled to subscribe for the trust units in the First Portion who have expressed their intention to subscribe for trust units in excess of their rights, as deemed appropriate, at the same time or after the allocation of trust units in the Third Portion. In case this allocation of additional trust units causes existing trust unitholders in the First Portion to receive subscription right for the additional trust units in fraction, which could not be allotted in full unit, such fraction shall be rounded down to the closest integer number.

In the event that there are problems, obstacles or restrictions in the process, in order to fairly facilitate all investors and to successfully complete this trust unit offering, the REIT Manager and/or the Lead Underwriter reserve the right to change, upon

their discretion, the number of the aforementioned trust unit allocated to each type of investors (Claw back/Claw forward) according to the details set out in this document as deemed appropriate, by taking into account various factors such as each type of investor's demand of trust units, etc., provided that the Securities and Exchange Act and other related laws are not violated.

3. Underwriters

3.1 Lead Underwriter

KASIKORNBANK Public Company Limited

400/22, KASIKORNBANK Building,

Phahon Yothin Road, Sam Sen Nai Sub-District, Phaya Thai District, Bangkok 10400

Tel: (02) 888-8888

4. Details of subscription period and subscription payment for the additional trust units

4.1 Details of subscription period, channels for subscription and payment method for subscription for the additional trust units

Type of investors	Subscription price per unit	Channels for subscription and subscription period	Payment Method
First Portion offered to the existing trust unitholders whose names appeared in the trust unitholder register in proportion to their respective trust unitholding			
Individual and juristic person subscriber	To subscribe at the maximum offering price of trust unit i.e. Baht 9.60 per unit.	Subscription can be made at the offices and branches of the Lead Underwriter, together with the online channel of the Lead Underwriter and the telephone system of the Lead Underwriter, on 1 December 2023, 4 December 2023 and during 6 December 2023 to 7 December 2023 from 9.00 – 16.00 hrs. or the business hours of the offices and branches of the Lead Underwriter and 8 December 2023 from 9.00 hrs. or the business hours of the offices	<p>- If the subscription is made during 1 December 2023, 4 December 2023 and during 6 December 2023 to 12.00 hrs. of 7 December 2023, the subscription payment may be made as follows:</p> <p>(1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET); or</p> <p>(2) By cheque, cashier's cheque or draft.</p>

Type of investors	Subscription price per unit	Channels for subscription and subscription period	Payment Method
		and branches of the Lead Underwriter until 15.00 hrs.	- If the subscription is made after 12.00 hrs. of 7 December 2023, the subscription payment shall be made by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.
Type of Institutional Investors who have not submitted Bookbuilding document	Subscribe at the maximum offering price, which is Baht 9.60 per unit	Subscription can be made only at the offices of the Lead Underwriter on 1 December 2023, 4 December 2023 and during 6 December 2023 to 7 December 2023 from 9.00-16.00 hrs. and 8 December 2023 from 9.00 - 15.00 hrs.	<ul style="list-style-type: none"> - If the subscription is made on 1 December 2023, 4 December 2023 and during 6 December 2023 until 12.00 hrs. of 7 December 2023, the subscription payment may be made as follows: <ul style="list-style-type: none"> (1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET); or (2) By cheque, cashier's cheque or draft - If the subscription is made after 12.00 hrs. of 7 December 2023, the subscription payment shall be made by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.
Type of Institutional Investors who have submitted Bookbuilding document	Subscribe at the final offering price	Subscription can be made only at the offices of the Lead Underwriter during 13 December 2023 to 15 December 2023 from 9.00-16.00 hrs.	<ul style="list-style-type: none"> - If the subscription is made during 13 December 2023 until 12.00 hrs. of 14 December 2023, the subscription payment may be made as follows: <ul style="list-style-type: none"> (1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET); or

Type of investors	Subscription price per unit	Channels for subscription and subscription period	Payment Method
			<p>(2) By cheque, cashier's cheque or draft</p> <p>- If the subscription is made after 12.00 hrs. of 14 December 2023, the subscription payment shall be made by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.</p>
Second Portion: Offered to WHA and/or WHA's associated persons			
WHA and/or WHA's associated persons Not exceeding 15 percent of the total number of trust units to be issued and offered (when combining with the number of trust units to be allocated under the First Portion)	Subscribe at the final offering price	Subscription can be made only at the offices of the Lead Underwriter during 13 December 2023 to 15 December 2023 and 18 December 2023 from 9.00-16.00 hrs.	<p>- If the subscription is made during 13 December 2023 until 12.00 hrs. of 15 December 2023, the subscription payment may be made as follows:</p> <p>(1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET); or</p> <p>(2) By cheque, cashier's cheque or draft</p> <p>- If the subscription is made after 12.00 hrs. of 15 December 2023, the subscription payment shall be made by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.</p>
Third Portion: Offered the outstanding additional trust units after the offering for sale in the First Portion and/or the Second Portion to: (1) persons on a private placement basis (Private Placement); and/or (2) the general public (Public Offering)			
Institutional Investors	Subscribe at the final offering price	Subscription can be made only at the offices of the Lead Underwriter during 13 December 2023 to 15 December 2023 and 18 December 2023 from 9.00-16.00 hrs.	<p>- If the subscription is made during 13 December 2023 until 12.00 hrs. of 15 December 2023, the subscription payment may be made as follows:</p>

Type of investors	Subscription price per unit	Channels for subscription and subscription period	Payment Method
			(1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET); or (2) By cheque, cashier's cheque or draft - If the subscription is made after 12.00 hrs. of 15 December 2023, the subscription payment shall be made by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.
Persons under the discretion of the Underwriters as specified in the Prospectus	Subscribe at the final offering price	Subscription can be made at the offices and branches of the Underwriters, together with the online channel of the Lead Underwriter and the telephone system of the Underwriters, during 13 December 2023 to 15 December 2023 and 18 December 2023 from 9.00-16.00 hrs. or the business hours of the offices and branches of the Underwriters.	- If the subscription is made during 13 December 2023 until 12.00 hrs. of 15 December 2023, the subscription payment may be made as follows: (1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET); (2) By transfer through Automatic Transfer System (ATS) or by debiting from securities trading account of the subscriber (only in the case of subscription with the Underwriter that accepts payment by such system. This can be done only for the subscriber, who has opened a securities trading account with the Underwriter, who have made a request to transfer money to pay for the obligation automatically and

Type of investors	Subscription price per unit	Channels for subscription and subscription period	Payment Method
			<p>such system is effective on the date of subscription); or</p> <p>(3) By cheque, cashier's cheque or draft</p> <p>- If the subscription is made after 12.00 hrs. of 15 December 2023, the subscription payment may be made as follows:</p> <p>(1) By cash, wire transfer or transfer through BAHTNET system (BAHTNET);</p> <p>(2) By transferring through Automatic Transfer System (ATS) or by debiting securities trading account of the subscriber (only in the case of subscription with the Underwriter that accepts payment by such system. This can be done only for the subscriber, who has opened a securities trading account with the Underwriter, who has made a request to transfer money to pay for the obligation automatically and such system is effective on the date of subscription).</p>

5. Subscription method, supporting documents for subscription and subscription payment method for the existing trust unitholders entitled to subscribe the trust units in the eighth capital increase

5.1 Subscription by filling in the subscription form (Hard Copy)

5.1.1 Supporting documents for subscription

- (1) Subscription form: The subscriber shall complete the subscription form with correct, complete, and clear information, and affix the subscriber's signature. In case of juristic person, the form shall be signed by its authorized person(s) with the company's seal affixed (if any);
- (2) Certificate of Subscription Entitlement (if any) issued by Thailand Securities Depository Co., Ltd. ("TSD");
- (3) A copy of the proof of payment;
- (4) In the case that the subscriber does not open the account with the Lead Underwriter and/or has not completed the Know Your Customer & Customer Due Diligence: KYC/CDD process, the subscriber shall complete and submit the KYC/CDD to the Lead Underwriter with correct, complete and clear information, and affix the subscriber's signature as the supporting document for subscription form;
- (5) Suitability Test for Individual Investor or Suitability Test for Juristic Investor (as applicable) (In the case that the subscriber has not completed the risk assessment or has completed the Suitability Test with the Lead Underwriter more than 2 years prior to subscription);
- (6) FATCA/CRS Self-Certification Form for Individual Customer applicable for subscriber wishing to deposit securities into Issuer Account or FATCA/CRS Self-Certification Form for Entity/Juristic Person applicable for juristic person subscribers and wishing to deposit securities into Issuer Account (as applicable) (In the case that the subscriber wishes to deposit securities to Issuer Account No. 600 with TSD.);
- (7) A certified true copy of the first page of bank account passbook that specify account number and account name: in the case that the subscriber would like to receive the repayment of subscription proceeds via wire transfer to the bank account, the account name of such bank account shall correspond with the subscriber's name;
- (8) A certified true copy of the proof of identity (as the case may be) as follows:

Thai Individual

- A certified true copy of valid national identity card affixed with the signature of the subscriber, which shall correspond with the signature in all subscription documents,

or in case that the national identity card is not available, please attach a certified true copy of house registration page which identifies the 13-digit national identity number or other official documents which identifies the 13-digit national identity number;

- A certified true copy of the documents or proof of name or surname change (if any);
- In case that the subscriber is a minor who does not have national identity card, please attach a copy of birth certificate, a copy of valid national identity card of the person exercising parental power (father/mother or legal representative) or legal guardian, and a copy of house registration which the minor resides. All documents shall be certified by the person exercising parental power (father/mother or legal representative) or legal guardian. A consent of the person exercising parental power (father/mother or legal representative) or legal guardian, including any other evidence which demonstrate that the minor could legally subscribe for the trust units shall also be attached;
- In case that the subscriber is a minor who has national identity card, please attach a copy of valid national identity card of the minor, a copy of valid national identity card of the person exercising parental power (father/mother or legal representative) or legal guardian, and a copy of house registration which the minor resides. All documents shall be certified by the person exercising parental power (father/mother or legal representative) or legal guardian. A consent of the person exercising parental power (father/mother or legal representative) or legal guardian, including any other evidence which demonstrate that the minor could legally subscribe for the trust units shall also be attached.

Thai-registered juristic person or Institutional Investor subscriber

- A copy of the Affidavit or certification document issued by the Ministry of Commerce not more than 3 months prior to subscription date, certified by the authorized person(s) of such juristic person with the seal affixed (if any); and
- A certified true copy of the national identity card, alien certificate, or passport (as the case may be) of such authorized person(s) affixed with the signature which shall correspond with the signature in all subscription documents.

Foreign registered juristic person or Institutional Investor subscriber

- A copy of the Affidavit or Certificate of Incorporation, Memorandum of Association, Articles of Association and Certification letter issued no more than 3 months prior to subscription date, certified by the authorized person(s) of such juristic person with the seal affixed (if any);
- A copy of valid national identity card or civil servant identity card or state enterprise identity card of such authorized person(s) (in case that the copy of civil servant identity card or state enterprise identity card does not identify the national identity number, a certified true copy of house registration which identifies 13-digit national identity number shall be attached);
- In case that the authorized director of juristic person is not Thai, a certified true copy of valid alien certificate or passport (as the case may be) of such authorized person of juristic person shall be attached;
- All abovementioned certified supporting documents shall be notarized by Notary Public and legalized by the officer of Thai Embassy or Thai Consular in the country which such documents are issued or certified, and the documents shall be issued no more than 3 months prior to subscription date.

Juristic person or Institutional Investor subscriber who authorizes the Custodian to subscribe on its behalf

- A copy of Power of Attorney from the subscriber authorizing the Custodian to proceed with subscription on its behalf, together with the copy of subscriber's supporting documents which shall be in accordance with the type of subscriber as provided above (as the case may be). Such documents shall be certified true copy by the authorized person(s) of the subscriber or the Custodian (as the case may be) with the juristic person's seal affixed (if any). A certified true copy of valid national identity card, alien certificate, or passport (as the case may be) of the authorized person(s) of the Custodian shall also be attached.

In the case that the subscriber authorizes another person to act for the trust unit subscription (for individual and juristic person subscribers, WHA and/or WHA's associated persons, persons under the discretion of the Lead Underwriters who are not the Institutional Investor)

- In the event that the subscribers do not make a subscription for trust units by itself, the subscribers can authorize another person to proceed with subscription on its behalf

at the branches of the Lead Underwriter and pay the subscription fee for trust units according to the specified payment method. In this regard, such authorization is eligible for the subscribers who have complete the Know Your Customer & Customer Due Diligence: KYC/CDD process to the Lead Underwriter only. The subscriber, as the grantor, and the proxy shall sign the Power of Attorney with a stamp duty of Baht 30 affixed, attach the copy of the valid identification of the subscriber and the proxy and certify the true copy, and attach the subscription form for the trust units together with supporting documents filled out accurately, completely, and clearly with the signature of the subscriber.

In this regard, in the case that the subscriber has not completed the Know Your Customer & Customer Due Diligence: KYC/CDD process to the Lead Underwriter, the subscriber shall proceed the subscription by itself at the branches of the Lead Underwriter and pay the subscription fee for trust units according to the specified payment method only.

5.1.2 Subscription payment method

1) For individual, juristic person and Institutional Investor subscriber without Bookbuilding participation

The subscriber shall make subscription payment according to the number of subscribed trust units at the maximum offering price i.e. Baht 9.60 per unit, by the following subscription payment method:

- If the subscription is made during 1 December 2023, 4 December 2023 and during 6 December 2023 until 12.00 hrs. of 7 December 2023, the subscriber may make subscription payment by:
 - (1) Cash, wire transfer or transfer through BAHTNET system (BAHTNET) which can be made at the branches of KASIKORNBANK Public Company Limited; or
 - (2) Cheque, cashier's cheque (namely "bank's cheque") or draft which shall be dated within 7 December 2023 and shall be collectible from clearing house in Bangkok area within 1 business day. In this regard, for the subscription payment that is made by cheque, cashier's cheque or draft, such instrument shall be crossed and made A/C payee only to:

“บัญชีของซื้อหน่วยทรัสต์ดับบลิวเอชเอ พรีเมียม โกรท” หรือ
“Subscription Account for WHA Premium Growth”

- If the subscription is made **after 12.00 hrs. of 7 December 2023**, the subscriber shall be make payment by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.

In any case, the subscriber shall be responsible for all transfer fees or cheque collection fees (if any)

2) For Institutional Investor with Bookbuilding participation

The subscriber shall make subscription payment according to the number of subscribed trust units at the final offering price, by the following subscription payment method:

- If the subscription is made during 13 December 2023 until 12.00 hrs. of 14 December 2023, the subscriber may make subscription payment by:
 - (1) Cash, wire transfer or transfer through BAHTNET system (BAHTNET) which can be made at the branches of KASIKORNBANK Public Company Limited; or
 - (2) Cheque, cashier's cheque (namely "bank's cheque") or draft which shall be dated within 14 December 2023 and shall be collectible from a clearing house in Bangkok area within

“บัญชีจองซื้อหน่วยทรัสต์ดับบลิวเอชเอ พรีเมียม โกรท” หรือ
“Subscription Account for WHA Premium Growth”

1 business day. In this regard, for the subscription payment that is made by cheque, cashier's cheque or draft, such instrument shall be crossed and made A/C payee only to:

- If the subscription is made **after 12.00 hrs. of 14 December 2023**, the subscriber shall make payment by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.

In any case, the subscriber shall be responsible for all transfer fees or cheque collection fees (if any).

3) For WHA and/or WHA's associated persons

The subscriber shall make subscription payment according to the number of subscribed trust units at the final offering price, by the following subscription payment method:

- If the subscription is made during 13 December 2023 until 12.00 hrs. of 15 December 2023, the subscriber may make subscription payment by:

- (1) Cash, wire transfer or transfer through BAHTNET system (BAHTNET) which can be made at the branches of KASIKORNBANK Public Company Limited; or
- (2) Cheque, cashier's cheque (namely "bank's cheque") or draft which shall be dated within 15 December 2023 and shall be collectible from a clearing house in Bangkok area within 1 business day. In this regard, for the subscription payment that is made by cheque, cashier's cheque or draft, such instrument shall be crossed and made A/C payee only

“บัญชีจองซื้อหน่วยทรัสต์ฉบับลิวเอชเอ พรีเมียม โกรท” หรือ
“Subscription Account for WHA Premium Growth”

to:

- If the subscription is made **after 12.00 hrs. of 15 December 2023**, the subscriber shall make payment by cash, wire transfer or transfer through BAHTNET system (BAHTNET) only.

In any case, the subscriber shall be responsible for all transfer fees or cheque collection fees (if any).

5.2 Online subscription

The subscriber who wishes to complete the subscription through online channel (K-My Invest) of KASIKORNBANK Public Company Limited shall be Thai individual aged 20 or older but not more than 80 years old and has registered for K PLUS service of KASIKORNBANK Public Company Limited and shall complete the Know Your Customer & Customer Due Diligence: KYC/CDD process and Suitability Test with the method as indicated by the Lead Underwriter prior to the subscription. In this regard, in the event that the result of the Suitability Test of the subscriber is not suitable for this subscription, the subscriber shall reaffirm his intention to subscribe for the trust units and reaffirm as the subscriber that in case there is any damages arising from this investment in trust units in the future, the issuer and/or the Lead Underwriter shall have no responsibility whatsoever, and the subscriber shall reaffirm the entering into the transaction that the subscriber has already studied and understood the details regarding the offering of trust units set out in the Executive Summary or the Fact Sheet or the Prospectus, accepted the investment risk and agreed to be bound by such Executive Summary or Fact Sheet or Prospectus prior to the submission of subscription through online channel.

The subscriber who wishes to complete the subscription through online channel of the Lead Underwriter shall completely review and edit his personal information, fill in the subscription details and review the correctness and completeness of information every time before

submitting the confirmation of investment on his own. The subscriber does not have to fill in the details and affix the signature in the trust unit subscription form and does not have to attach any supporting documents for the subscription, nor the copy of the bank account passbook for the bank account of such investor opened with KASIKORNBANK Public Company Limited.

In this regard, the subscriber who subscribes through online channel of the Lead Underwriter shall make a payment by K PLUS service immediately after the subscription through online channel. The subscription shall be completed when the subscriber makes a one-time payment for the subscription in full and the subscriber shall receive the proof for the confirmation of subscription as per the method and the maximum transfer limit per day as indicated by KASIKORNBANK Public Company Limited. In the event that the subscriber would like to subscribe and make a payment in the amount higher than such limit, the subscriber may do so at the branch or department of the Lead Underwriter which offers the subscription service.

For the subscriber who wishes to complete the subscription through online channel, the conditions and procedure for the subscription via online channel shall be under the service terms and conditions of the online subscription via K-My Invest system of KASIKORNBANK Public Company Limited, with the agreements, terms and conditions as per the discretion of the Lead Underwriter.

The Lead Underwriter shall proceed as follows for the online subscription:

- To provide precise and adequate control and supervision over the online subscription and be able to verify the identity of the subscriber by the verification through Mobile Application - K PLUS;
- To provide the Executive Summary or Fact Sheet for the trust units on the online platform;
- To specify the maximum offering price for the trust units, minimum subscription amount and the multiple amount for the subscription of trust units, and indicate that the subscriber can download the Prospectus to further study the details of this offering prior to the subscription of trust units from the website of the Office of the SEC at www.sec.or.th.

The Lead Underwriter reserves the right to refuse the subscription by a minor and a legal guardian who exercises the subscription right on behalf of the minor via online subscription.

In this regard, the Lead Underwriter reserves the right to prescribe additional terms and conditions for the subscribers through an online channel of the Lead Underwriter in order to comply with the related notifications of the Office of the Securities and Exchange Commission and the Capital Market Supervisory Board which the Lead Underwriter shall inform such additional terms and conditions to general investors who wish to subscribe for the trust units on a later date.

5.3 Subscription through recorded call

The subscriber who wishes to complete the subscription through recorded call can make subscription through the investment consultant of the Lead Underwriter. The subscriber shall be the person who has applied for KBank Private Banking service in order to provide consent to the transaction via phone call and execute the direct debit consent form with KASIKORNBANK Public Company Limited and has completed the Know Your Customer & Customer Due Diligence: KYC/CDD process and the Suitability Test with the Lead Underwriter no more than 2 years prior to the subscription through recorded call. The Lead Underwriter shall have enough and sufficient control and supervision over the subscription through recorded call. The subscriber shall confirm that the subscriber has studied the details regarding the offering of trust units set out in the Prospectus or the Executive Summary or the Fact Sheet and agreed to be bound by such Prospectus. The subscriber does not have to attach any supporting documents for the subscription. In order to accept the subscription, the Lead Underwriter shall follow the guidelines as follows:

- The investment consultant of the Lead Underwriter shall give the information to the subscriber through recorded call by stating the maximum offering price, payment price, the deposit of trust units, subscription method and payment date and inform that the subscriber may further study the details of this offering from the Prospectus on the website of the Office of the SEC at www.sec.or.th.
- The investment consultant of the Lead Underwriter shall verify the identity of the subscriber through recorded call such as national identity number, date of birth, or the name of the investment consultant, etc.
- The subscriber shall verbally confirm that the subscriber has acknowledged the details regarding the offering of trust units set out in the Prospectus, Executive Summary or Fact Sheet and agreed to be bound by such Prospectus.

The investment consultant of the Lead Underwriter, upon receiving the confirmation together with the details of subscription through recorded call, shall record the subscription order via the system provided by the Lead Underwriter. The system will then show the details of the subscription through recorded call, the name of the investment consultant, date and time of the subscription through the system.

6. Repayment of subscription proceeds

The issuer shall repay the subscription proceeds to the subscribers of the trust units in the events under the following conditions:

- 1) In the event that the trust units are not allocated to the subscriber or the REIT Manager exercises the right to refuse the allocation of trust units, whether in whole or in part;
- 2) In the event that the final offering price is lower than the maximum offering price;
- 3) In the event that the number of trust units allocated to the subscriber is less than the number of trust units subscribed;
- 4) In the event that the trust units are not allocated to the subscriber as the subscriber makes the subscription payment in the form of cheque which cannot be cashed; and
- 5) In the event that there is cancellation of the offering of the trust units.

Underwriter who accepts the subscription shall repay the subscription proceeds of the trust units without interest and/or compensation whatsoever, via one of the following methods i.e. the underwriter shall repay the subscription proceed by wiring the proceeds to the bank account (while the subscriber has to submit a copy of the bank passbook and affix his signature) within 7 business days or by sending a cheque payable to the subscriber via registered mail within 10 business days from the end of the offering period, the end of the cancellation of subscription period, or the date which the cause of the cancellation of the offering occurs (as the case may be) or proceed through Automatic Transfer System (ATS) or by transferring money into the securities trading account in the case that the subscriber pays by debiting the deposit in the trading account. In this regard, the abovementioned repayment of the subscription proceeds shall be in accordance with the time period and procedures specified by the Association of Thai Securities Companies and the subscriber shall be responsible for the cheque clearing fee in different branches or for cheque from other banks (if any). In the event that the repayment of the subscription proceeds for the unallocated portion could not be completed within such time period which results from the fault of the underwriter, such underwriter shall be responsible for such repayment together with the interest at the rate of 7.50 percent per annum, calculated from the amount of

subscription payment for the portion of the trust units not allocated, from the end of such repayment deadline until the date which the repayment is made in full. Nevertheless, if the repayment of subscription proceeds is made via wire transfer to the subscriber's bank account or by delivery of cheque via registered post to the address specified in the subscription form, it shall be deemed that the subscriber has lawfully received the repayment of subscription proceeds and the subscriber shall no longer have the right to claim for the interests and/or compensation whatsoever.

In this regard, in the event that there is a mistake in wiring the proceeds to the bank account of the subscriber or there is a loss in the delivery of cheque which is not resulted from the fault of the underwriter, such as the details of the name or address of the subscriber specified in the subscription form submitted to the underwriter is unclear, incomplete, incorrect or not up-to-date, the underwriter shall not be responsible for such mistake.

Should you have any questions, please contact:

KASIKORNBANK Public Company Limited

No. 400/22 KASIKORNBANK Public Company Limited

Phahon Yothin Office, Phahon Yothin Road, Sam Sen Nai Sub-district, Phaya Thai District, Bangkok 10400

Ms. Sasipa Thongchai/ Ms. Nathaphat Khunklang

Telephone 02-562-6429/ 02-867-4837

7. Objectives of the capital increase

To invest in the following additional main assets by using the fund from the offering of additional trust units and/or loan and part of lease and service security deposits, in order to expand revenue sources which will result in return to the trust unitholders.

Details of additional assets to be invested	:	(1)	WHA Mega Logistics Center Theparak Km. 21 (Building B,E,F,G,H) Project
		-	Sub-leasehold right over part of land represented by 2 title deeds;
		-	Leasehold right of warehouses and office building, totaling 4 buildings and structures and other properties which are the component parts of the lands and buildings including the solar panel on the roof of Building B;
		-	Ownership of tools, equipment, and utility systems of the buildings and other properties relating to, in connection with,

and necessary for the use of the land, warehouses, and office buildings of WHA Mega Logistics Center Theparak Km. 21 (Building B,E,F,G,H) Project.

(2) WHA Mega Logistics Center Laemchabang Project 1 (Building B1,B2,B3,B4) Project

- Freehold right over land represented by 2 title deeds;
- Freehold right of warehouses and office building, totaling 1 building and structures and other properties which are the component parts of the lands and building;
- Ownership of tools, equipment, and utility systems of the buildings and other properties relating to, in connection with, and necessary for the use of the land, warehouses, and office buildings of WHA Mega Logistics Center Laemchabang Project 1 (B1,B2,B3,B4) Project.

(3) WHA Mega Logistics Center Bangna-Trad Km. 23 Project 3 (Building E,F,G) Project

- Sub-leasehold right over part of land represented by 7 title deeds;
- Leasehold right of warehouses and office buildings, totaling 3 buildings and structures and other properties which are the component parts of the lands and buildings.
- Ownership of tools, equipment, and utility systems of the buildings and other properties relating to, in connection with, and necessary for the use of the land, warehouses, and office buildings of WHA Mega Logistics Center Bangna-Trad Km. 23 Project 3 (Building E,F,G) Project

8. Benefits which WHART will receive from the allotment of newly issued trust units

The REIT Manager expects that after the investment in additional main assets, WHART will have larger pool of assets, which helps WHART in diversification of investment risks. In addition, the investment in such assets will provide an opportunity for WHART to gain additional benefits from the performance of the new assets. Moreover,

the increase in the number of trust units may increase the trading liquidity of the trust units in the Stock Exchange of Thailand.

9. Distribution policy and restrictions

9.1 The REIT Manager shall pay distribution to trust unitholders not less than ninety (90) percent of the adjusted net profit of the financial year. The distribution to be paid to trust unitholders are year-end distribution and interim distribution (if any) in each quarter. In this regard, the REIT Manager shall pay distribution to trust unitholders no more than four (4) times per financial year, unless there is a capital increase of WHART, WHART may pay distribution more than four (4) times per financial year.

Such adjusted net profit in this clause means profit adjusted by the following records:

- (a) To deduct the adjustment by other records as per the guidelines of the Office of the SEC in order that it would be consistent with the cash status of WHART;
- (b) To deduct the reparation, maintenance, and improvement of immovable property in accordance with the specific plan indicated in the registration statement and prospectus or annual registration statement, annual report or notified by REIT Manager in advance;
- (c) To deduct the reserve for repayment of loan or other obligations arising from the borrowings of WHART based on the limit indicated in the registration statement and prospectus or annual registration statement, annual report or notified by REIT Manager in advance; and
- (d) To pay distribution to trust unitholders of trust units with return on capital or benefit rights (if any).

In consideration to make a distribution payment to the trust unitholders, the REIT Manager shall take in to account the need of maintaining the WHART's cash in appropriate level per the Office of SEC required and REIT Manager shall not take on loan for payment of distribution.

In case where WHART could not pay a distribution to the trust unitholders in accordance with the above paragraph, the REIT Manager and Trustee shall make a clarification to the office of the SEC regarding the reason and necessity per the guidance of the office of SEC and disclose to the trust unitholders to acknowledge in the annual general meeting.

9.2 In case WHART has deficits, the REIT Manager shall not pay distribution to trust unitholders.

9.3 REIT Manager shall not take on loan for payment of distribution.

9.4 In case distribution is paid to trust unitholders in each accounting period, the REIT Manager shall announce the distribution payment to trust unitholders and close the trust unitholder register or determine the record date (as applicable), to determine the list of trust unitholders who are entitled to distribution payment. Such distribution shall be paid to trust unitholders within the following period:

- Year-End Distribution

The REIT Manager shall pay year-end distribution within ninety (90) days from the end of financial year by making payment within thirty (30) days from the closing date of the trust unitholder register or the record date (as applicable), to determine the rights of trust unitholders who are entitled to distribution payment.

- Interim Distribution

The REIT Manager shall pay interim distribution (if any) within ninety (90) days from the end of accounting period for the latest quarter prior to distribution payment by making payment within thirty (30) days from the closing date of the trust unitholder register or the record date (as applicable), to determine the rights of trust unitholders who are entitled to distribution payment.

9.5 Payment of distribution to trust unitholders shall be in accordance with the followings:

- Trust unitholders who are entitled to distribution shall be trust unitholders whose names appeared in the trust unitholder register of WHART as of the closing date or the record date (as applicable), for distribution payment according to trust unitholding proportion of each trust unitholder. If it appears that any person or group of persons are holding trust units of WHART exceeding the ratio as prescribed by the Notification of the SEC, such person or group of persons shall not be entitled to distribution in the portion which exceeds the trust unitholding ratio as prescribed by the Notification of the SEC.
- REIT Manager will announce the payment of distribution on the closing date of the trust unitholder register or the record date (as applicable), to determine the rights of trust unitholders who are entitled to distribution payment and the rate of distribution through disclosure channels of SET and may announce by one of the following methods:
 - By delivering a notice to trust unitholders whose names appeared in the trust unitholder register at the closing date of the trust unitholder register or the trust unitholder record date (as the case may be); or
 - Publicly post a notice at every business place of REIT Manager; or

- Publish through website of REIT Manager; or
 - Publish at least once in newspaper.
- REIT Manager shall deduct tax of 10 percent or other rate in accordance with laws from the distribution paid to individual trust unitholders.
 - REIT Manager shall pay distribution in cheque crossed and made A/C payee only and send it by post mail according to an address specified in the subscription form or by wire transfer to the account of the trust unitholder that has been notified. Trust unitholders shall be responsible for all fees and expenses in relation to the wire transfer incurred and risk from the currency exchange (if any) which REIT Manager shall deduct such fees and expenses from the payable amount.
 - In case of any trust unitholders failing to use the right to receive the distribution within the prescription for the use of right of claim under Civil and Commercial Code of Thailand, such distribution shall be ownership of WHART. REIT Manager shall not use such distribution unless for benefits of WHART.

9.6 Limitations of right over distribution and management of distribution

- Trust unitholders or group of persons of trust unitholders who are holding trust units of WHART exceeding the ratio as prescribed by the Notification ThorJor. 49/2555, the Notification KorRor. 14/2555, and the Notification SorChor. 29/2555 as the case maybe, will be subject to limitations of right over distribution where trust unitholders or group of persons of trust unitholders shall be entitled to receive the distribution only to trust unitholding proportion in compliance with the Notification ThorJor. 49/2555, the Notification KorRor. 14/2555, and the Notification SorChor. 29/2555 as the case maybe. REIT Manager shall arrange the calculation of trust units which are eligible to receive distribution of each trust unitholder under such group of person by mean of averaging according to the proportion of trust unitholding of each unitholder (Pro Rata Basis) for the base of calculation of distribution payment.
- Unless the Office of the SEC announces, orders or allows otherwise the distribution that cannot be paid to trust unitholders as aforementioned shall be of the other trust unitholders according to proportion of their trust unitholding. In this regard, the REIT manager shall consider allocation of the distribution to the eligible trust unitholders at such time.

10. Other details necessary for the trust unitholders to consider before the investment in the trust units

-None-

Part 2 Primary Information of WHART**1. Name and address of WHART**

Name of the REIT (Thai)	ทรัสต์เพื่อการลงทุนในอสังหาริมทรัพย์และสิทธิการเช่าดั่งฉบับวิเทศเอ พรีเมียม โกรท
Name of the REIT (English)	WHA Premium Growth Freehold and Leasehold Real Estate Investment Trust
Address	Kasikorn Asset Management Co., Ltd. No. 400/22, KASIKORNBANK Building, 6th and 12th Floor, Phahon Yothin Road, Sam Sen Nai Sub-district, Phaya Thai District, Bangkok 10400
Telephone	0-2673-3999
Facsimile	0-2673-3900

2. Type of business and nature of business operation

Objective of investment in additional main assets in the eighth capital increase is to create decent rate of return on investment in the long run for the trust unitholders. The REIT Manager has the following strategies for revenue procurement:

- For asset management, the REIT Manager shall monitor WHART's overall operating result of each year by comparing with the annual budget and WHART's past operating results in order to receive operating profit. In case WHART's overall operating result does not meet the expected target, the REIT Manager together with the Property Manager shall analyze to find the cause, adjust and improve the operation plan to achieve the expected target.
- To set appropriate rental rate.
- To develop operation efficiency and control operating expenses.
- To enhance the potential of assets in which WHART shall invest by maintaining the project's area and developing the assets' image.

After WHART invests in the assets, WHART, by Trustee, shall own the freehold and leasehold right of the main assets invested in the eighth capital increase (as the case may be). WHART has a policy to procure revenue from the main assets invested in the eighth capital increase by leasing the area of such assets to tenants. The REIT Manager will appoint WHA Corporation, a listed company in the stock exchange which operates property development business for warehouses, offices, distribution centers, and factories which are up to international standard, and has executive board with more than 20-year experience, to act as the Property Manager for the assets which WHART will additionally invest, in order to manage and procure revenue from the assets which are (1) WHA Mega Logistics Center Theparak Km. 21 (Building B,E,F,G,H) Project (2) WHA Mega Logistics

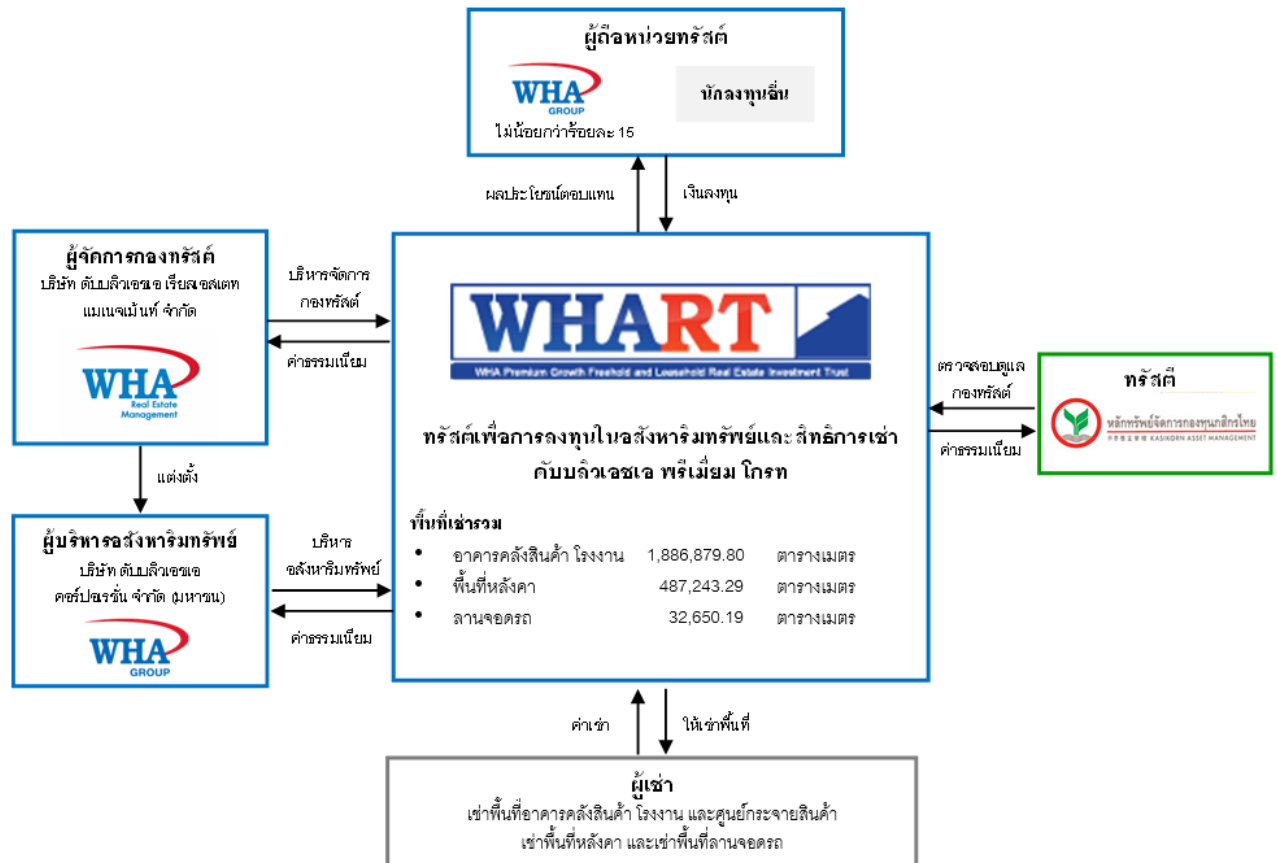
Center Laemchabang Project 1 (Building B1,B2,B3,B4) Project (3) WHA Mega Logistics Center Bangna-Trad Km. 23 Project 3 (Building E,F,G) Project. WHA Corporation shall operate asset management such as procuring revenues from the assets by leasing the area in accordance with the policy of the REIT Manager, coordinating with and facilitating the tenants and collecting rent to deliver to WHART, as well as maintaining and repairing WHART's assets to be in good condition and ready for revenue procurement.

In this regard, WHART shall enter into lease agreements directly with the tenants pursuant to the regulations of the Office of the SEC or competent agency. Such agreements shall be standardized with similar terms and conditions for all tenants.

Based on aforementioned means of revenue procurement, the revenues and cash flow which WHART will receive from the investment in the additional main assets to be invested in the eighth capital increase are rental income which WHART will receive from leasing of warehouse, factory, and office buildings to tenants for the tenants' own business operation. WHART will collect the rental and service fees from such lease by entering into lease agreements of warehouses, factories and offices directly with the tenants.

WHART's Structure after the Eighth Capital Increase

WHART's structure after the eighth capital increase is set out in the following diagram:



3. Information of REIT Manager, Trustee, Property Manager and Major Trust Unitholders (Top 10)

3.1 REIT Manager

Name of Company	WHA Real Estate Management Company Limited
Company's Address	No. 777 WHA TOWER, 22nd Floor, Room 2206, Moo 13, Debaratna Road (Bangna-Trad) KM.7, Bang Kaeo, Bang Phli, Samutprakarn
Telephone	0-2753-3159
Facsimile	0-2753-3127

3.2 Trustee

Name of Company	Kasikorn Asset Management Co., Ltd.
Company's Address	No. 400/22, KASIKORNBANK Building, 6th and 12th Floor, Phahon Yothin Road, Sam Sen Nai Sub-district, Phaya Thai District, Bangkok 10400
Telephone	0-2673-3999
Facsimile	0-2673-3900

3.3 Property Manager

Name of Company	WHA Corporation Public Company Limited
Company's Address	No 777 WHA TOWER, 23rd to 25th Floor, Moo 13, Debaratna Road (Bangna-Trad) KM.7, Bang Kaeo, Bang Phli, Samutprakarn
Telephone	02-753-3750
Facsimile	02-753-2750

3.4 Major Trust Unitholders (Top 10) (as of 23 August 2023)

Rank	Trust Unitholder	Number of Trust Units	Trust Unitholding Proportion (Approximately %)
1	WHA Corporation Public Company Limited	490,967,035	15.00
2	Social Security Office	455,610,344	13.92
3	Government Pension Fund	136,660,088	4.18
4	Muang Thai Life Insurance Public Company Limited	134,605,667	4.11
5	Krungthai-axa Life Insurance Public Company Limited	123,335,105	3.77
6	TMB EASTSPRING Property and Infrastructure Income Plus Flexible Fund	116,012,360	3.54
7	The South East Life Insurance Public Company Limited	104,097,582	3.18
8	Government Savings Bank	91,902,616	2.81
9	Bangkok Life Insurance Public Company Limited	87,823,600	2.68
10	Allianz Ayudhya Assurance Public Company Limited	83,093,697	2.54
	Total trust units held by top 10 major trust unitholders	1,824,108,094	55.73
	Trust units held by other trust unitholders	1,448,820,347	44.27
	Total	3,272,928,441	100.00

4. **Capital Increase and Distribution History for the Past 3 Years**4.1 History of capital increase for the past 3 years

- WHART had increased its capital for the fifth time to make the sixth additional investment on 3 December 2020, as specified in the Registration Statement of trust units offering effective on 8 October 2020.

- WHART had increased its capital for the sixth time to make the seventh additional investment on 2 December 2021, as specified in the Registration Statement of trust units offering effective on 14 October 2021.
- WHART had increased its capital for the seventh time to make the eighth additional investment on 1 December 2022, as specified in the Registration Statement of trust units offering effective on 12 October 2022.

4.2 Distribution history for the past 3 years

No.	Operating Period	Trust unit register closing date	Date of distribution payment	Dividend per trust unit (Baht)	Capital reduction per trust unit (Baht)	Total distribution per trust unit (Baht)
1	1 January 2020 to 31 December 2020	20 May 2020	2 June 2020	0.1715	0.0200	0.1915
2		13 August 2020	27 August 2020	0.1780	0.0135	0.1915
3		13 November 2020	23 November 2020	0.1915	-	0.1915
4		30 November 2020	14 December 2020	0.0638	-	0.0638
5		8 March 2021	22 March 2021	0.1195	-	0.1195
6	1 January 2021 to 31 December 2021	1 June 2021	14 June 2021	0.1915	-	0.1915
7		19 August 2021	2 September 2021	0.1915	-	0.1915
8		24 November 2021	8 December 2021	0.2553	-	0.2553
9		11 March 2022	25 March 2022	0.1195	-	0.1195
10	1 January 2022 to 31 December 2022	1 June 2022	15 June 2022	0.1915	-	0.1915
11		22 August 2022	2 September 2022	0.1920	-	0.1920
12		28 November 2022	13 December 2022	0.2553	-	0.2553
13		10 March 2023	24 March 2023	0.1265	-	0.1265
15	1 January 2023 to 30 June 2023	25 May 2023	9 June 2022	0.1915	-	0.1915
16		23 August 2023	7 September 2022	0.1930	-	0.1930

5. Information of Affiliates, Subsidiaries and Joint Ventures

-None-

Part 3 Comparative Financial Statement for the past 3 years

The details on WHART's financial statements audited by PricewaterhouseCoopers ABAS Ltd. for the financial years ended 31 December 2020 – 2022 and the reviewed financial statements for the six-month period ended 30 June 2023, are summarized as follows:

Balance Sheet (Unit : Baht)	30 Jun 2023 (Reviewed)	31 Dec 2022 (Audited)	31 Dec 2021 (Audited)	31 Dec 2020 (Audited)
Assets				
Investments in properties at fair value	49,177,255,498	49,474,289,524	45,353,757,490	40,218,448,584
Investments in securities at fair value	-	-	-	13,815,184
Cash and cash equivalents	2,013,092,071	1,781,755,072	2,517,698,085	1,576,753,003
Deferred expenses	44,923,327	67,323,320	144,402,296	244,851,493
Accrued income under operating lease	349,947,592	306,903,484	236,012,364	347,480,709
VAT to be retrieved	-	33,346,682	46,459,325	61,645,016
Other assets	86,565,193	151,657,656	156,203,397	132,004,094
Total Assets	51,671,783,681	51,815,275,738	48,454,532,957	42,594,998,083
Liabilities				
Short-term borrowings from financial institutions	-	-	-	-
Accrued expenses	87,482,667	146,641,156	116,553,579	129,026,605
Unearned rental and service fee	24,151,784	23,427,432	95,249,895	74,776,099
Deposits received from customers	1,325,862,863	1,229,894,516	1,120,944,329	1,099,849,286
Long-term borrowings from financial institutional – net	2,372,803,343	4,478,828,268	2,258,388,231	2,127,587,965
Debentures – net	11,174,372,772	9,090,007,100	9,992,619,737	7,996,240,010
Lease liabilities – net	701,268,876	711,235,739	681,774,400	669,065,386
Other liabilities	38,643,695	216,696,363	252,086,682	85,286,135
Total liabilities	15,724,586,000	15,896,730,574	14,517,616,853	12,181,831,486
Net assets	35,947,197,681	35,918,545,164	33,936,916,104	30,413,166,597
Net assets represented by				
Capital received from Trust Unitholders	34,639,943,544	34,639,943,544	32,651,799,943	29,084,083,653
Retained earnings	1,307,254,137	1,278,601,620	1,285,116,161	1,329,082,944
Net assets	35,947,197,681	35,918,545,164	33,936,916,104	30,413,166,597
Net assets per unit (Baht)	10.9831	10.9744	11.0709	10.9518
Total number of trust units sold at the end of the year (Units)	3,272,928,441	3,272,928,441	3,065,395,883	2,776,997,063