



## Disclosure and Advertising Policy

AIM REIT Management Company Limited  
AIM Real Estate Management Company Limited

## Table of Contents

1. Definitions.....	2
2. Introduction.....	3
3. Scope .....	3
4. Disclosure of Information to Trust Unitholders.....	3
4.1. Policy on Disclosure of Information to Trust Unitholders .....	3
4.2. Disclosure of Information Affecting Price.....	4
4.3. Communication and Disclosure Channels.....	5
5. Advertising of Information Related to the Offering of REIT Units .....	6
5.1. Dissemination of information before the effective date of the Registration Statement and draft Prospectus ..6	
5.1.1. Channels for disseminating information about the REIT unit offering.....	6
5.2. Advertising and Promotions .....	7
5.2.1. Advertising information related to the offering of REIT units by means other than the delivery or distribution of Prospectuses and Promotions.....	7
5.2.2. Clarity of texts and warnings in advertising .....	8
5.2.3. Promotions Guidelines.....	8

## 1. Definitions

The Company or the REIT Manager	refers to	AIM REIT Management Company Limited and AIM Real Estate Management Company Limited
REIT	refers to	AIM Industrial Growth Freehold and Leasehold Real Estate Investment Trust and AIM Commercial Growth Freehold and Leasehold Real Estate Investment Trust
Registration Statement	refers to	the registration statement for the offering of trust units of the REIT.
Investor	refers to	Any person who invests or is interested in investing in trust units.
Media Advertising	refers to	Advertising the offering of trust units through newspapers, billboards, radio, television, film, and online communication.  Online communication refers to communication connected to a computer system via various media, whether wired or wireless, such as telephone lines or satellites, etc.
Promotions	refers to	Providing gifts, rights, or other benefits to investors to induce investors to decide to invest in REIT units of the REIT.
Prospectus	refers to	Prospectus for Trust Unit Offering
Information Affecting Price	refers to	Inside information that has not been disclosed to the general public and could reasonably be expected to have a material impact on the market price or value of the trust units, or materially influence investment decisions of investors.
Office of the SEC	refers to	Office of the Securities and Exchange Commission

## 2. Introduction

The Company, as the REIT Manager, recognizes the importance of accurate and non-misleading advertising and promotion and facilitates trust unitholders and general investors in accessing REIT information conveniently, thoroughly, and equally by disclosing accurate, complete, and timely information on a regular basis. Accordingly, the Company has established a policy on information disclosure and advertising related to the offering of trust units as a guideline for the Company.

## 3. Scope

This policy shall apply to the disclosure of information to trust unitholders and the dissemination of information related to the offering of trust units before the effective date of the Registration Statement and draft Prospectus. The policy must not contravene the rules set forth in Notification of the Office of the SEC No. SorJor. 28/2557 and the Notification of the Capital Market Supervisory Board No. TorJor. 49/2555, Clauses 25 to 25/3, as well as other laws, regulations, and regulatory notifications.

## 4. Disclosure of Information to Trust Unitholders

### 4.1. Policy on Disclosure of Information to Trust Unitholders

The REIT Manager prioritizes facilitating trust unitholders and general investors to have convenient and equal access to the REIT information. The disclosure of information must be accurate, complete, and timely on a regular basis, including financial information, operation results, and any other important information for trust unitholders and investors to use the information to make investment decisions through channels such as the Office of the SEC, the Securities and Exchange Commission, the Stock Exchange of Thailand (“SET”), and the REIT’s website.

The REIT Manager has the following key principles for information disclosure:

- (1) The disclosed information must be accurate, complete, clear, and timely.
- (2) Comply with the rules and regulations regarding information disclosure accurately and completely.
- (3) Trust unitholders and investors are equally entitled to receive information.

The Legal and Compliance Department, which is responsible for preparing and/or overseeing and collecting information from the relevant departments to disclose the information of the REIT Manager and the REIT in accordance with the trust deed and related rules, as summarized below.

- (1) Collect various rules and regulations concerning the disclosure of material information.
- (2) Prepare a checklist to guide the disclosure of information accurately, completely, and timely.
- (3) Monitor changes to the above rules to keep them up to date and regularly disseminate them to the executives and/or relevant departments.
- (4) Conduct the information disclosure in accordance with the criteria specified in the relevant rules.

#### 4.2. Disclosure of Information Affecting Price

The REIT Manager recognizes the importance of disclosure of Information Affecting Price that has a significant impact on investors' decision by disclosing accurate and sufficient detailed information in a timely manner to ensure equal access to such information by all groups of people. In the event that such information cannot yet be disclosed, the REIT Manager will establish a system to safeguard that information, restricting access to only persons who need to know.

Here are some examples of Information Affecting Price:

Information Affecting Price	Information that is not material to changes in the price or value of securities or investors' investment decisions.
<p>Information required by the rules stipulated by SET to be disclosed to investors, which includes information that has an impact on trading, such as:</p> <ul style="list-style-type: none"> <li>● Profit</li> <li>● Revenue that changes significantly from previous periods or remains stable in a direction that is significantly contrary to market conditions.</li> <li>● Dividend Payment Announcement</li> <li>● Capital Increase or Decrease</li> <li>● Significant changes in accounting policies</li> </ul>	<p>Information not required to be disclosed through the SET system under the rules stipulated by SET, such as</p> <ul style="list-style-type: none"> <li>● Public Relations Information</li> <li>● Future operating plans beyond six months, excluding those that are already certain.</li> <li>● Information that has been disclosed through the SET system or the REIT's website.</li> </ul>

The REIT's financial statements will be audited / reviewed by a licensed certified public accountant, who must be an auditor approved by the Office of the SEC and the financial statements must be considered and approved by the Board of Directors of the REIT Manager before disclosure to investors.

#### Management of Information Affecting Price that cannot yet be disclosed

- (1) During any period in which such information cannot yet be disclosed, the REIT Manager will restrict access to that information to only those persons who need to know. If it is necessary to disclose Information Affecting Price to the relevant parties who have a role in carrying out necessary actions for the REIT, such as legal advisors or the Credit Rating Agency (CRA), etc. where such information has not yet been disclosed to the public, the REIT Manager will ensure that recipients are aware of their duties and have a system to maintain the confidentiality of the information to prevent the use of the information or disclosure to other parties, such as entering into a confidentiality agreement with the recipient, etc.
- (2) The directors, executives, and employees of the REIT Manager with access to Information Affecting Price will be prohibited from trading trust units at least 30 days before the announcement of quarterly operating performance.

Taking action in case of Information Affecting Price is leaked and/or unintentionally disclosed

If there is an indication that Information Affecting Price has been leaked or unintentionally disclosed, the REIT Manager will immediately announce the news or clarify the situation through the SET's electronic information disclosure system.

#### **4.3. Communication and Disclosure Channels**

The REIT will engage with trust unitholders and related parties through various activities and channels, such as

- 1) The trust unitholders' meeting and two-way communication
- 2) Summarize key issues in the form of questions and answers.
- 3) Electronic or face-to-face meetings with analysts, institutional investors, the media, or retail investors.
- 4) Organize roadshow activities in major markets.
- 5) Site Visits
- 6) Organize one-on-one meetings.
- 7) Publication of the Annual information disclosure form (56-REIT1) and the annual report (56-REIT2), including disseminating any other information as required by applicable laws, rules, and regulations.
- 8) Announcement of information, press releases, and statements through the SET's electronic information disclosure system.
- 9) Press releases and statements through various public media channels, including newspapers, magazines, television, radio, other printed materials, and social networks.
- 10) Website of the REIT (<https://www.aimirt.com/th/home> and <https://www.aimcgreit.com/th/home>)

## 5. Advertising of information related to the offering of trust units

### 5.1. Dissemination of information before the effective date of the Registration Statement and draft Prospectus

The dissemination of information about the REIT before the Registration Statement and draft Prospectus become effective may be done after the Office of the SEC has received them, subject to the criteria stipulated in Clause 5.2 and the following criteria:

#### 5.1.1. Channels for disseminating information about the REIT unit offering

- (1) Press conference
- (2) Direct distribution of information to investors

Direct distribution of information can be done in the form of a draft Prospectus in printed documents or CD-ROM, containing the same information as submitted to the Office of the SEC. There must be clear text and warnings as required by law, such as "*Draft Prospectus*" in red letters, not smaller than the general text and clearly visible, a warning text stating "*Investment is risky. Investors should carefully study the information before making a decision to invest*" in a size that is not smaller than the general text and is clearly visible, the date of publication and the text stating that the document is not a Prospectus for the offering of REIT units and the information is subject to change.

If any other additional documents are distributed, they must be distributed alongside the aforementioned documents, and the essential information in those documents must not be inconsistent with the information presented in the draft Prospectus submitted to the Office of the SEC.

In the event that the information in the Registration Statement and draft Prospectus are amended, the REIT Manager must also send the amended information or updated draft Prospectus to the investors who have already received it, unless the amended information is about the details of the REIT units offered or the subscription, sale, and allocation of those units.

- (3) Arrangements for investors to meet directly with the REIT Manager must distribute information to attendees that contains the content in compliance with the above criteria. If ten or more investors are invited to the meeting, the REIT Manager must notify the Office of the SEC of the

meeting date at least three business days in advance and allow a person assigned by the Office of the SEC to observe the meeting.

(4) Media Advertising

(1) Media Advertising must include a warning text stating: *“Investment is risky. Investors should carefully study the information in the prospectus before making a decision to invest”* which must be prominently displayed in the advertisement.

(2) In displaying the warnings, if the advertisement contains text or images, the warning text must be clearly readable, legible, and not smaller than the standard text size used in the advertisement. If the advertisement is neither text-based or a static image, the warning must be displayed for at least ten seconds.

(3) If the Media Advertising is in form of audio-only, a warning must be read aloud with the same volume and speed as the general wording used in the advertisement.

## 5.2. Advertising and Promotions

5.2.1. Advertising information related to the offering of REIT units by means other than the delivery or distribution of Prospectuses and Promotions.

The REIT Manager must comply with the following criteria:

- (1) Must not be false, exaggerated, distorted, concealed, or misleading in material facts.
- (2) The substance of the information displayed in the advertisement must not exceed or go beyond the information contained in the Registration Statement and draft Prospectus filed with the Office of the SEC.
- (3) Must not pressure or rush investors to make investment decisions regarding the trust units.
- (4) There is no indication or guarantee of returns to be received from investments in trust units, unless exempted by the Office of the SEC, or it is an estimate of future return with appropriate information to support the estimate and information on potential risks from estimating returns in each condition. All of the above information must be in a format that investors can correctly understand without misinterpretation.
- (5) Must include an appropriate warning about the risks of investing in trust units and contact details for further information about investing in trust units.

- (6) If it is an advertisement using or referencing another person's information, it must come from a reliable and current source with clear attribution.
- (7) In the case of advertising Promotions, the advertised information must include information about the REIT units being offered. The REIT unit information must be the primary content and information about the Promotions is supplementary and of secondary importance.
- (8) The deduction of advertising costs as expenses of the REIT is permitted only when the advertising is conducted for the benefit or will benefit the REIT.
- (9) Ensure that the advertiser collaborates with the REIT Manager or those in charge of advertising so that the REIT Manager complies with the above criteria .
- (10) In the event that advertising is conducted before the Registration Statement and draft Prospectus become effective, the REIT Manager must also comply with the guidelines in Section 5.1.

#### 5.2.2. Clarity of texts and warnings in advertising

The REIT Manager must ensure that any texts, warnings, or information in the advertisement are clearly audible or visible, appropriate to the presentation format, and must give the same priority to displaying warnings as is given to the main text or information in the advertisement.

#### 5.2.3. Promotions Guidelines

The REIT Manager may organize Promotions in accordance with the following guidelines:

- (1) Must not incentivize or rush investors through promotional activities to persuade them to invest in REIT units without due consideration of the fundamental information necessary for making investment decisions.
- (2) Must not be a lucky draw or a random draw used to determine recipients of gifts, rights, or any other benefits.
- (3) The criteria and conditions for investors to receive gifts, rights, or other benefits are clearly defined, easy to understand, not misleading, and appropriate and fair.
- (4) Investors must be notified in advance within an appropriate timeframe regarding Promotions.
- (5) No promotional expenses are charged to the REIT.