**C.P. Tower Leasehold Real Estate Investment Trust**

Interim financial statements

for the three-month and nine-month periods ended

30 September 2025

and

Independent auditor’s review report

Independent Auditor’s Report on Review of Interim Financial Information

To the Trust Unitholders of C.P. Tower Leasehold Real Estate Investment Trust

I have reviewed the accompanying statement of financial position and details of investments of C.P. Tower Leasehold Real Estate Investment Trust as at 30 September 2025, the statements of comprehensive income for the three-month and nine-month periods ended 30 September 2025, changes in net assets and cash flows for the nine-month period then ended; and condensed notes (“interim financial information”). Management is responsible for the preparation and presentation of this interim financial information in accordance with the accounting guidance for Property Funds, Real Estate Investment Trusts, Infrastructure Funds and Infrastructure Trusts issued by the Association of Investment Management Companies as approved by The Securities and Exchange Commission. My responsibility is to express a conclusion on this interim financial information based on my review.

*Scope of Review*

I conducted my review in accordance with Thai Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

*Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with the accounting guidance for Property Funds, Real Estate Investment Trusts, Infrastructure Funds and Infrastructure Trusts issued by the Association of Investment Management Companies as approved by The Securities and Exchange Commission.

(Sawitree Ongksirimemongkol)

Certified Public Accountant

Registration No. 10449

KPMG Phoomchai Audit Ltd.

Bangkok

11 November 2025