

THESE MATERIALS ARE NOT FOR DISTRIBUTION IN THE UNITED STATES, JAPAN, CANADA OR ANY MEMBER STATE OF THE EUROPEAN ECONOMIC AREA

Due to restrictions under applicable securities laws, the rights offering is not being made in the United States, Japan, Canada or any member state of the European Economic Area. In other jurisdictions, the offering of new trust units will only be made in compliance with applicable laws and regulations. No filings or any other action has been taken by WHART in any jurisdiction outside the Kingdom of Thailand where action for such purpose would be required for an offering or private placement of any new trust units. Trust unitholders are responsible for informing themselves of the relevant restrictions and eligibility criteria for participating in the rights offering pursuant to applicable laws.

NOTICE TO CUSTODIANS, NOMINEES AND OTHER SECURITIES INTERMEDIARIES HOLDING TRUST UNITS FOR THE ACCOUNT OF BENEFICIAL HOLDERS: DUE TO RESTRICTIONS UNDER APPLICABLE SECURITIES LAWS, THESE MATERIALS ARE NOT TO BE FORWARDED TO ACCOUNT HOLDERS IN THE UNITED STATES, JAPAN, CANADA OR ANY MEMBER STATE OF THE EUROPEAN ECONOMIC AREA.

In addition, the following restrictions apply in the jurisdictions indicated:

United States

The new trust units have not been and will not be registered under the US Securities Act of 1933, as amended (the “**US Securities Act**”), and may not be offered or sold in the United States absent registration under that US Securities Act or else pursuant to an available exemption from such registration requirements. The new trust units are only being offered outside the United States in “offshore transactions” pursuant to Regulation S under the US Securities Act.

Australia

If you are in Australia or a person for whom you are acquiring the new trust units is in Australia:

- a) you are a “wholesale investor”; and
- b) you and any person for whom you are acquiring new trust units is in compliance with any applicable legal offer restrictions and any applicable selling restrictions set out elsewhere in these materials and in the prospectus relating to the rights offering.

For purposes of these restrictions, **wholesale investor** means a person who is (i) a sophisticated or professional investor meeting the criteria in section 708(8), (10) or (11) of the Corporations Act 2001 (Cth); and (ii) a “wholesale client” for the purposes of section 761G of the Corporations Act 2001 (Cth).

Hong Kong

The rights offering and these materials have not been approved by the Securities and Futures Commission in Hong Kong and, accordingly, no person shall issue or possess for the purposes of issue, whether in Hong Kong or elsewhere, any advertisement, invitation or document relating to the new trust units which is directed at, or the contents of which are likely to be accessed or read by, the public of Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to the new trust units which are or are intended to be disposed of only to persons outside Hong Kong or only to professional investors, as defined in the Securities and Futures Ordinance (Cap. 571) of Hong Kong.