

Whistleblowing Policy On Website

Integrity is one of the core values of the ESR-REIT Group of Entities (“The Group”) and the Manager is committed to high standards of corporate governance and accountability in its affairs.

1. Purpose

- 1.1. The Group is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment, this policy is established to provide guidelines and procedures in handling whistleblower claims.
- 1.2. The adoption of this policy is to encourage and enable employees and external parties to bring forward in confidence any concerns about possible improprieties and to report, any conflict of interest or wrongdoings such as fraud, corruption and malpractices, whether committed by senior management, employees, suppliers or contractors, within The Group or any activity and matters that are, or appear to be, opposed to the best interest of the Company.
- 1.3. The policy strictly prohibits frivolous and bogus complaints and it is not a route for taking up personal grievances.

2. Scope

- 2.1. This Policy governs the reporting and investigation of improper or illegal activities at The Group, as well as the protection offered to the “Whistleblower”.
- 2.2. For the purposes of this policy, the term “Whistleblower” refers to someone who discloses or raises concerns in relation to reportable incidents to people or authorities that have the power to take corrective action.

3. Applicability

- 3.1. This Policy applies to all employees (including short term employees such as interns, part-time staff) of The Group and all external parties who have a business relationship with the Company. External parties include tenants, suppliers, contractors, service providers and general public.

4. Reportable incidents

Reportable incidents include and are not restricted to the following improper or illegal activities (actual or suspected):

- 4.1. The Group’s accounting, internal control or auditing matters;
- 4.2. Impropriety, corruption, acts of fraud, theft and misuse of the The Group’s properties, assets or resources;
- 4.3. Conduct which is an offence or violation of laws, regulations, codes of conduct, internal policies or procedures or professional standards (whether such violation has occurred, is occurring or is likely to occur);
- 4.4. Conduct endangering health and safety of persons or environment;
- 4.5. Abuse of power or authority;
- 4.6. Any forms of harassment;
- 4.7. Conflict of interest without disclosure;
- 4.8. Concealing information about any of the above malpractice or misconduct;
- 4.9. Any serious improper matters which may cause financial, non-financial loss or damage to The Group’s reputation.

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5. How to raise a reportable incident

- 5.1. External parties can raise their concerns by submitting the prescribed form set out in [Appendix A](#), to <mailto:whistleblowing@esr-reit.com.sg>. It will be routed directly to the Audit, Risk Management and Compliance Committee (“ARCC”) Chairman and designated officers, to allow independent investigation of the matter raised and appropriate follow-up actions.

6. Concerns raised or information provided anonymously or incomplete

- 6.1. The Whistleblower has the option to identify himself / herself or remain anonymous. However, concerns expressed or information provided anonymously or incomplete will be investigated on the basis of their merits. Vague or insufficient information can impede the investigation process and consequently investigation may not be pursued.

7. What happens after a reportable incident is raised

- 7.1. Once a report is made, the Compliance Department or designated personnel will acknowledge receipt of it within three (3) working days.
- 7.2. All investigations done will be reported to the
 - 7.2.1. Chief Executive Officer (“CEO”) and/ or ARCC Chairman, where appropriate.
 - 7.2.2. ARCC Chairman will report the conclusion of the investigation to the Board of Directors (where appropriate).
- 7.3. ARCC or Board of Directors will discuss and determine the disciplinary actions to be taken on the alleged person(s)
- 7.4. Subject to any legal constraints, the Cambridge Group will inform the whistleblower the outcome of the investigation (if any is conducted) and any action taken.

8. Protection against retaliation or harassment

- 8.1. The Group prohibits discrimination, retaliation or harassment of any kind against a whistleblower who submits a report in good faith. If a whistleblower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he or she should immediately report those facts to the ARCC Chairman using this email address, <mailto:whistleblowing@esr-reit.com.sg>.
- 8.2. The party making the report may need to come forward as a witness. If an outside party makes an allegation in good faith but it is not confirmed by the investigation, no action will be taken against him or her. If, however, investigations reveal that the outside party making the report had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

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9. Confidentiality of identity

9.1. The identity of the whistleblower will be kept confidential, with the exception of the following:

- 9.1.1. Where The Group is required to reveal under a legal obligation;
- 9.1.2. The whistleblower has waived his/her rights to confidentiality;
- 9.1.3. The identity of the whistleblower is already publicly known;
- 9.1.4. For the purpose of obtaining professional advice; or
- 9.1.5. The ARCC with the concurrence of the Board of Directors of the Company opined that it would be in the best interests of The Group to disclose the identity.

The Group reserves the right to modify the contents to maintain compliance with the applicable laws and regulations or accommodate organisational changes within the Company.

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Appendix A

Please use Appendix A provided on the website.