

Whistleblowing Policy

Our Commitment

ESR-REIT Management (S) Limited, ESR-REIT, and their related entities (collectively, the "Group") are committed to maintaining the highest standards of integrity in its business conduct. Consistent with its zero-tolerance stance towards fraud, bribery, corruption and other unethical behaviour, this policy provides a trusted avenue for employees, vendors, customers and other stakeholders to raise concerns without fear of reprisal when doing so in good faith.

Reportable Incidents

Reportable concerns include but are not limited to:

- Fraud, corruption, bribery or misappropriation
- Misconduct relating to financial reporting, accounting or internal controls
- Breach of the Group's policies, Code of Conduct or legal obligations
- Abuse of power, conflicts of interest or harassment
- Endangerment of health, safety or the environment
- Human rights violations, including forced or child labour
- Concealment of any of the above

This policy is not a channel for personal grievances.

How to Report

Concerns may be submitted to the ARCC Chairman via sgp_esrreit_whistleblowing@esr.com
Please provide as much detail as possible to allow for an effective assessment.

What Happens After You Report

Upon receipt of a report, the Group will acknowledge it within 3 working days where the whistleblower's identity is known. All concerns will be independently assessed and, where warranted, investigated by appropriate parties. The Group will endeavour to inform the whistleblower of the outcome, subject to legal constraints and confidentiality obligations.

Anonymous Reports

Whistleblowers may choose to remain anonymous. However, anonymous reports are harder to investigate effectively and may limit the action we are able to take. Where a whistleblower chooses to remain anonymous, they will not be entitled to receive the outcome of the investigation.

Confidentiality

All reports are handled confidentially. The identity of the whistleblower will be kept confidential and disclosed only where required by law, for the purposes of investigation, or where otherwise necessary to take appropriate remedial action.

Protection Against Retaliation

The Group does not tolerate retaliation, harassment or victimisation of anyone who raises a genuine concern in good faith, even if the concern turns out to be mistaken. Any person found to have taken reprisal action against a whistleblower may face disciplinary action, including dismissal.

Frivolous, malicious or false reports are strictly prohibited and may result in disciplinary or other appropriate action.

This policy is reviewed periodically to ensure compliance with applicable laws and regulations.