



Yuexiu Real Estate Investment Trust Anti-Corruption and Anti-Bribery Policy

First Edition: August 2026

Table of Contents

Introduction	3
Policy Scope	3
Policy and Practice	3
Reporting and Review	5

Introduction

Yuexiu Real Estate Investment Trust (“Yuexiu REIT” or the “Trust”) and Yuexiu REIT Asset Management Limited (the “Manager”), as professional real estate investment trust asset management institutions, place a high priority on anti-corruption and anti-bribery governance, have clearly established a stance prohibiting any acts of bribery or corruption, and strictly require all employees of the Trust and the Manager to comply with anti-corruption laws and regulations in the jurisdictions where they conduct business. The Trust and the Manager are committed to conducting all business operations in accordance with the highest standards of honesty and integrity, adhering to responsible business practices, and maintaining a reputation for integrity and probity, thereby laying a solid foundation for the Trust’s long-term, stable, and sustainable development.

Policy Scope

This policy applies to all business activities of Yuexiu REIT and the Manager, and provides guidance to its suppliers and business partners, encouraging them to adopt and comply with the anti-corruption and anti-bribery principles set forth in this policy.

Policy and Practice

Yuexiu REIT and the Manager adhere to the principles of good corporate governance, requiring all employees to conduct their work with integrity and honesty, uphold business ethics and appropriate professional conduct, and strictly comply with the laws and regulations applicable in the jurisdictions where they operate.

Anti-corruption

1. Uphold an absolute zero-tolerance attitude towards corruption, formulates and improves the management system and constraint mechanism for incorruptibility practices, and carries out incorruptibility risk assessment and supervision and inspection on a regular basis, so as to actively prevent the occurrence of corruption at source.
2. All employees and entities conducting business with the Trust and the Manager are required to strictly comply with the relevant anti-corruption laws and regulations, and to refrain from any corrupt or improper practices. The Manager is determined to avoid doing business with individuals and enterprises with known or suspected corrupt practices.
3. Implement the principle of avoidance of conflict of interest, and no director or employee shall use his/her personal authority to interfere with the personnel arrangements of his/her immediate family members; in the event of potential or actual conflict between his/her personal interests and the interests of the Trust in the course of performing his/her duties, the employee shall take the initiative to declare such conflict and recuse himself/herself from the relevant matters.

Anti-bribery

1. Bribery, as referred to in this policy, includes the offering, promising, giving, accepting or soliciting of a bribe, which is a financial or other inducement or reward for illegal, unethical, perfidious or any improper behavior. Bribes may take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of contracts or any other facilities and advantages.
2. All employees of the Trust and the Manager must treat customers and other business partners fairly, comply with relevant regulations on business reception and travelling expenses, and shall not pay bribes and kickbacks to business partners or solicit or accept bribes and kickbacks.

Third party management

1. Third parties referred to in this policy include partners, affiliates, contractors and suppliers, among others.
2. Require the Trust and the Manager staff to collaborate with third parties in accordance with the principles of integrity and compliance, and require third parties to comply with this policy and other applicable regulations.
3. Prohibit employees from colluding, aiding, abetting, inducing or conspiring with third parties to commit acts of bribery. In the course of cooperation with third parties, the Manager prohibits any form of bribery and corruption, including bribing employees of the Trust and the Manager in any way, such as offering gifts and hospitality that are not in line with normal business values and business practices, and giving or accepting any gifts or cash of more than normal value. When any violation of this policy or other use of the Code of Conduct is found, he/she will be held accountable in accordance with the Trust's and the Manager's regulations.

Sponsorship and Donation Activities

1. Prohibit corrupt activities under the guise of sponsorship and charitable donations and undertakes to take effective measures to ensure that all of the Trust's and the Manager's sponsorship and charitable donation procedures comply with applicable laws and regulations, are transparent and traceable, and that sponsorship and charitable donations are prohibited from being paid to individuals or private accounts.
2. Prohibit any employee or associate from making any direct political contributions on behalf of the Trust and the Manager.

Whistleblowing and Disposal

1. The Manager has established diverse confidential reporting channels and strictly protects the confidentiality of reported information and the identity of whistleblowers to ensure that they will not face any form of interference or retaliation for making legitimate reports. If a whistleblower suspects or becomes

aware of any violation of this policy, they may report it through designated channels, such as the designated reporting email address or mailing address.

- Email: yxft.ir@yuexiureit.com
 - Mailing Address: Yuexiu REIT Audit Committee, Unit 17B, Yuexiu Building, 160 Lockhart Road, Hong Kong
2. When receiving a report or discovering violations in internal controls, the Manager initiates an investigation process based on principles of fairness and objectivity. Based on the investigation results, relevant departments will be required to follow up promptly and implement corrective actions. If the investigation reveals illegal, disciplinary breaches or violations of business ethics, the Manager will report it according to established mechanisms, conduct in-depth investigations and take serious action. For more detailed information on the whistleblowing procedures, please refer to the Trust's Whistleblowing Policy.

Training

1. Members of the Board of Directors and employees of the Trust and the Manager shall comply with the provisions of this Policy and other relevant systems, processes and internal control requirements, as part of the efforts to address and prevent corruption and bribery.
2. The Trust and the Manager will carry out anti-corruption and anti-bribery training activities for all employees and suppliers on a regular basis, covering warning education, integrity promotion, regular training, training for new employees, rectification and assessment, as well as case notifications and warnings, etc., with the aim of enhancing the anti-corruption and anti-bribery awareness of the employees and suppliers in all aspects, and creating a clean and positive corporate environment.

Reporting and Review

The Manager's Board of Directors is responsible for managing and overseeing matters related to the Yuexiu REIT's anti-corruption and anti-bribery governance, discussing and reviewing relevant risks and opportunities annually, and updating this policy as appropriate at least once every three years to ensure it aligns with the latest developments in related governance issues. The Manager's Sustainability Working Group is responsible for implementing this Anti-Corruption and Anti-Bribery Policy, and related practices and initiatives will be disclosed on the Trust's website and in its sustainability report.