Yuexiu Real Estate Investment Trust Whistleblowing Policy

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Introduction

Yuexiu Real Estate Investment Trust ("Yuexiu REIT" or the "Trust") and Yuexiu REIT Asset Management Limited (the "Manager") encourage employees and stakeholders to immediately report any suspected misconduct involving the Trust. This policy sets forth the Trust's and the Manager's procedures for reporting and measures to protect whistleblowers, and provides guidance on how to file a report and how reported cases will be reviewed and investigated.

Policy Scope

This policy applies to all business activities of Yuexiu REIT and its manager, and provides guidance to its suppliers and business partners, encouraging them to adopt and comply with the whistleblowing management principles set forth in this policy.

Policy and Practice

1. Whistleblowing and Misconduct

Whistleblowing is the act of reporting to the Manager based on a reasonable belief of impropriety. Misconduct includes, but is not limited to: illegal acts, corruption, fraud, conflicts of interest, financial fraud, violations of the Trust's and the Manager's policies, damage to the environment or public health, retaliation against whistleblowers, etc.

2. Protection and Prevention of Retaliation

The Manager will not tolerate any kind of retaliation for reports or complaints made in good faith. The Manager is committed to protecting whistleblowers from any form of retaliation or adverse treatment. Any retaliation against the whistleblower will be regarded as a serious violation of this policy, and the Administrator will take disciplinary action against it.

3. Confidentiality System

The Manager encourages whistleblowers to provide as detailed information as possible so that it can effectively investigate and deal with it. For real-name and anonymous whistleblowers, the Manager will protect their information, strictly control the scope of knowledge of the reported information, strictly keep confidential the materials involved in the investigation process, and require the units under investigation and the reported person not to retaliate against the whistleblowers, once found, they will be dealt with seriously.

In addition to legal requirements, the Manager will ensure that the identity and relevant information of the whistleblower will not be disclosed. In some cases, the investigation may require disclosure of the identity of the whistleblower, but the Manager will ensure that the whistleblower is notified in advance. Whistleblowers should also keep the information they provide confidential so as not to hinder the investigation

4. Reporting Methods

All whistleblowers should have reasonable grounds to believe that the matters reported are true and credible before filing a report. Reports may be submitted through designated channels, such as the designated 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

The Manager will regularly provide training to employees on the above-mentioned reporting channels to ensure that they are familiar with them

5. Anonymous Reporting

The Manager encourages whistleblowers to provide their names and contact information so that they can directly clarify the content of the report or obtain further information when necessary. However, we understand that in some cases, whistleblowers are reluctant to identify themselves. In such cases, the whistleblower may report anonymously, but the Manager's ability to investigate the allegations and/or communication with the whistleblower for feedback may be limited.

6. Abuse of Reporting Process

The Manager will not tolerate any misuse of the confidential reporting process by employees. All reports must be made in good faith and based on reasonable grounds. If a whistleblower make false and malicious reports out of bad faith or without genuine motives, the Manager reserves the right to take appropriate disciplinary or legal action against such person and to seek compensation for all losses and damages resulting from such reports.

7. Investigation Process

A. The report results will be submitted to the Manager’s Compliance Department. Depending on the nature of the report received, the Compliance Department will conduct a preliminary review of the information provided by the whistleblower.

B. After the initial review, discussions are taken with the relevant senior management (including directors) together with the recommended detailed investigation work or other proposed actions. If the senior management thinks that the case should be investigated in detail, The Manager will arrange personnel and resources to conduct a detailed review.

C. The Manager may, where appropriate, seek assistance from internal or external investigators. The findings and the corrective plan will be submitted to the Audit Committee.

D. The Manager will inform the whistleblower of the investigation results under appropriate circumstances. If the Manager thinks that it may be involved in criminal offences, it will seek legal advice to decide the next step. If the person concerned is found to be involved in misconduct, appropriate disciplinary action will be taken.

E. The Manager will keep the records of all reports or complaints on file.

Reporting and Review

The Manager's Board of Directors is responsible for managing and overseeing matters related to the Yuexiu REIT's Whistleblowing Policy, 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 Whistleblowing Policy, and related practices and initiatives will be disclosed on the Trust's website and in its sustainability report.