



ESR Cayman Limited

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1821)

Whistleblowing Policy

1. Purpose

- 1.1 ESR Cayman Limited (the “**Company**”) is committed to maintaining high standards of business ethics and considers transparent and effective whistleblowing policy and processes as essential elements of good corporate governance culture.
- 1.2 By providing a healthy environment that encourages employees and external third parties to make good faith reports of any malpractices and misconducts within the Company and its subsidiaries (the “**Group**”), it has demonstrated our commitment to prevent and deter fraud, bribery and corruption, abuse of authority, discrimination and harassment, breach of legal or regulatory requirements, violation of our Code of Conduct and Business Ethics Policy (the “**Code**”) or any potential safety hazard to individual.
- 1.3 The Group requires our employees and encourages outside third parties that have business relationship to report concerns about improprieties relating to our Group.
- 1.4 Whistleblowing is considered by the Company as an early warning system that allow an individual to raise a concern about unethical behaviour and misconducts, and not as a tool for work-related complaint or grievance.

2. Protection and Non-retaliation

- 2.1 The Company is committed to an open, fair and transparent environment to allow individuals in reporting genuine problems and concerns.
- 2.2 Employees who report actual or potential wrongdoing in good faith will not be subjected to retaliation, retribution, or harassment.
- 2.3 No employee is permitted to engage in retaliation, retribution, or any form of harassment against another employee for reporting compliance-related concerns. Any retribution, retaliation, or harassment will be met with disciplinary action.

3. Confidentiality

- 3.1 All information received will be treated with the highest confidentiality and the whistleblower can choose to remain anonymous in the report. However, whistleblowers are strongly encouraged to provide their names and contact details so that clarification of the reports made or further appropriate information can be obtained directly from them when needed.

3.2 There may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose the whistleblower's identity. If such circumstances exist, the Company will endeavor to inform the whistleblower that his or her identity is likely to be disclosed.

3.3 Should an investigation lead to a criminal prosecution, it may become necessary for the whistleblower to provide further evidence or be interviewed by relevant authorities and the Company may have to refer the matter to relevant authorities without prior notice or consultation with the whistleblower.

4. False Report

4.1 All reports must be made in good faith. The Group reserves the right to take appropriate actions against any person, including the whistleblower, to recover any loss or damage as a result of any false report filed maliciously or for personal gain. Employees may face disciplinary action, including termination of employment where appropriate.

5. **Reporting Channels**

5.1 For employees, they can refer to the inhouse online system adopted by the Company to file the report by answering questions and uploading documents proof.

5.2 External third parties who has business connection with the Group can submit the report to the designated email address at whistleblowing@esr.com and all information received will be treated with strict confidence. Please refer the Company corporate webpage to download the "Whistleblowing Report Template" for reporting and submission purpose.

5.3 All whistleblowing reports as per 4.1 and 4.2 above will be received and reviewed by the Group's Head of Compliance and the General Counsel in preparing the investigation report subsequently.

6. **Investigation**

6.1 The format and length of an investigation will vary according to the nature and complexity of each report submitted.

6.2 Preliminary reviews will be performed internally to understand the circumstances surrounding the allegation based on the information provided by the whistleblower. Group or local office's human resources personnel, finance department, relevant business unit manager, or senior management may need to get involved in preparing the investigation report.

6.3 Upon completion of the investigation the report will be sent to the Board's Audit Committee for comments on the corrective action recommended.

6.4 In some situations, such as possible criminal offence, the Company may have to refer the allegation together with the relevant information to relevant authorities and will not be able to take further action on the matter.

6.5 The whistleblower may be informed of the result of the investigation where it is deemed appropriate and necessary.

7. Responsibility for Implementation and Monitoring

- 7.1 This policy has been approved and adopted by the respective Board of Directors of the Company on 20 May 2019. The Group Compliance has overall responsibility for implementation, monitoring and periodic review of this policy.

8. Language

- 8.1 This policy is available in both English and Chinese. In case of any discrepancies between the English and Chinese versions, the English version shall prevail.

1 November 2019