



ESG DATA PACK

2025



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ABOUT THIS REPORT

About This Data Pack

This Data Pack discloses ESR Group's ESG performance for the reporting year 2025 (1 January 2025 to 31 December 2025). All ESG performance indicators disclosed in this Data Pack have been externally assured by an independent auditor in accordance with the ISAE 3000 standard. Please refer to pages 16 – 18 for the independent limited assurance statement.

Reporting Scope & Methodology

Environmental Data

The environmental data disclosures cover standing assets that ESR Group directly manages. This comprises standing assets held under the Group's balance sheet, private funds, and REITs - including assets that were acquired or divested during the reporting year for the period of effective ownership. The reporting scope covers environmental metrics of standing assets that the Group has operational control (i.e., excluding single-tenanted/master-leased assets) and includes only base building or landlord/common areas.

1. **Energy:** Full year consumption data for material fuels use (diesel or natural gas), grid purchased electricity, renewable energy, and district heating & cooling in MWh. For ESR ANZ and ESR SEA, renewable energy is accounted for under grid purchased electricity.
2. **Greenhouse Gas (GHG):** Full year GHG emissions data for Scope 1 and 2 (location based) in tCO₂e, in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The list of emission factors used in GHG calculations are sourced from supplier/utility providers, local or national grids, or other published international database (e.g., IEA) in this order (where available).
3. **Water:** Full year data for municipal water use in ML.
4. **Waste:** Full year data for non-hazardous waste generated in tonnes, including the disposal methods. (Exception: Whole building waste is reported for commercial assets as the Group is responsible for waste management and disposal, including tenants' waste.)
5. **Solar power capacity:** Total capacity of solar PV systems in MW installed on the rooftops of all standing assets, including those commissioned by tenants/third-parties, as at 31 December 2025.
6. **Electric vehicle (EV) charging stations:** Number of electric vehicle charging stations installed at all standing assets, as at 31 December 2025.

The infographics on pages 6 – 9 show the split between Core and Non-Core businesses – with Core representing industrial & logistics and data centre assets and Non-Core representing commercial/office/retail assets.

Social Data

The social data disclosures cover the workforce profile, training and development, and volunteering hours of ESR employees. The reporting boundary comprises employees across ESR Group's entities in the geographical regions in which Group operates.

1. **Total number of employees** includes all staff employed on a full-time, part-time, and fixed-term contract basis as at 31 December 2025.
2. **Lost Time Injury Frequency Rate (LTIFR)** measures the occurrence of injuries or illnesses resulting in lost time per million hours worked, calculated as: $(\text{Number of lost-time injuries or ill health}) / (\text{Total hours worked in accounting period}) \times 1,000,000$.
3. **Total hours worked** refers to the total scheduled working hours of employees for the reporting period. This is estimated based on 8-hour workdays and 250 workdays per year.
4. **Training hours** excludes employees from Europe due to data unavailability.
5. **Volunteering hours** are calculated as the total equivalent hours contributed by employees to social impact/volunteering activities supported by ESR Group, in accordance with its Volunteering Leave Policy.

Reporting Scope & Methodology

Governance Data

The governance data disclosures provide a summary of ESR Group's overall performance in ESG benchmarks and sustainable building certifications.

1. **UN PRI:** The UN PRI disclosure summarises ESR Group's performance, as a signatory, in the 2025 UN PRI Assessment.
2. **GRESB:** The GRESB disclosures cover the aggregated results of ESR Group's participating entities in the 2025 GRESB Assessment, under both Standing Investments and Development benchmarks.
3. **Sustainable building certifications:** Percentage of portfolio by GFA with a sustainable building certification or a "high" sustainable building certification as of 31 December 2025. Minimum certification levels to be considered "high" are listed below.

Minimum sustainable building certification levels to be considered "high"

Building certification schemes	Certifying body	Certification levels / tiers	Minimum requirement to be considered "high" sustainable building certifications
Building Environmental Assessment Method Plus (BEAM Plus)	Hong Kong Green Building Council (HKGBC)	Comprehensive scheme: Bronze Silver Gold Platinum	Gold
		Selective scheme: Satisfactory Good Very Good Excellent	Very Good
Building Energy Labelling System (BELS)	Japan's Ministry of Land, Infrastructure, Transport and Tourism (MLIT)	1 Star 2 Stars 3 Stars 4 Stars 5 Stars	5 Stars
Building Research Establishment Environmental Assessment Method (BREEAM)	U.K.'s Building Research Establishment (BRE)	Unclassified Pass Good Very Good Excellent Outstanding	Excellent
Comprehensive Assessment System for Built Environment Efficiency (CASBEE)	Japan's Institute for Building Environment and Energy Conservation (IBEC)	C (Poor / 1 Star) B- (Slightly Poor / 2 Stars) B+ (Good / 3 Stars) A (Very Good / 4 Stars) S (Superior / 5 Stars)	A (Very Good / 4 Stars)
China Green Building Label (GBL)	Ministry of Housing and Urban-Rural Development of the People's Republic of China (MOHURD)	Basic 1-Star 2-Star 3-Star	3-Star
Energy Performance Certificate (EPC)	U.K.'s Ministry of Housing, Communities and Local Government (MHCLG)	G (1-20) F (21-38) E (39-54) D (55-68) C (69-80) B (81-91) A (92-100)	B (81-91)
Green Mark (GM)	Building & Construction Authority of Singapore (BCA)	Certified Gold Gold Plus Platinum Super Low Energy Zero Energy	Gold Plus
GreenRE	Malaysia's Real Estate and Housing Developers' Association (REHDA)	Bronze Silver Gold Platinum	Platinum

Building certification schemes	Certifying body	Certification levels / tiers	Minimum requirement to be considered “high” sustainable building certifications
Green Star Design & As Built or Buildings	Green Building Council of Australia (GBCA)	Certified 1 Star 2 Stars 3 Stars 4 Stars 5 Stars 6 Stars	5 Stars
Indian Green Building Council Certification (IGBC)	Indian Green Building Council (IGBC)	Certified Silver Gold Platinum Super Platinum	Platinum
Leadership in Energy and Environmental Design (LEED)	U.S. Green Building Council (USGBC)	Certified Silver Gold Platinum	Gold
National Australian Built Environment Rating System (NABERS)	New South Wales Government of Australia	1 Star 2-2.5 Stars 3 Stars 4 Stars 5 Stars 6 Stars	5 Stars
WELL	International WELL Building Institute (IWBI)	Bronze Silver Gold Platinum	Gold

Contact

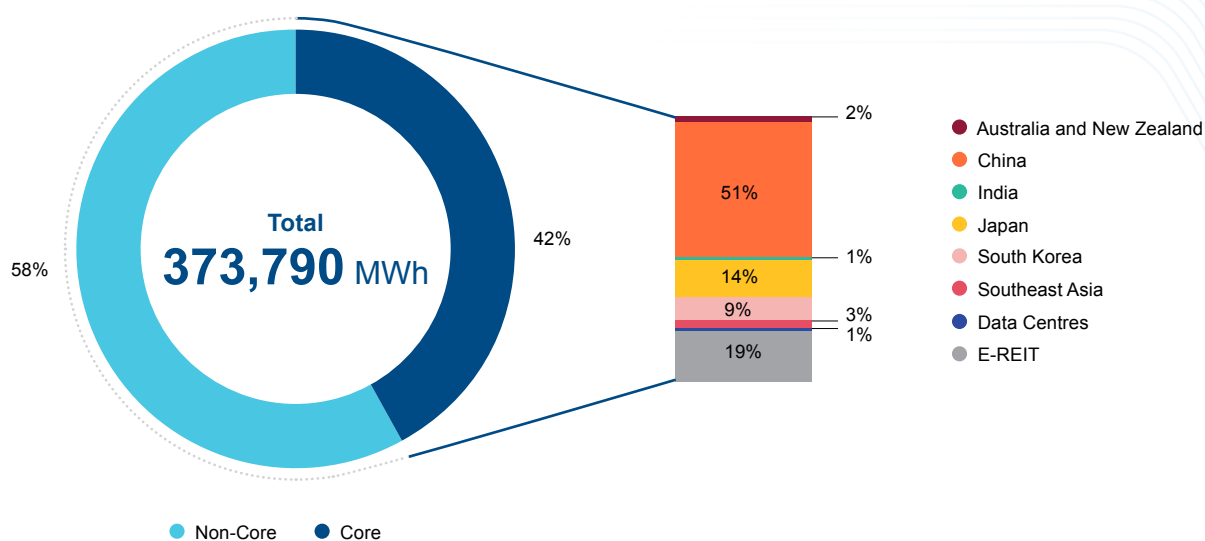
We welcome feedback or queries on this Data Pack and ESR Group’s ESG performance. Please reach out to Simon Carter, Head of ESG – ESR Group at simon.carter@esr.com.



Environmental Data

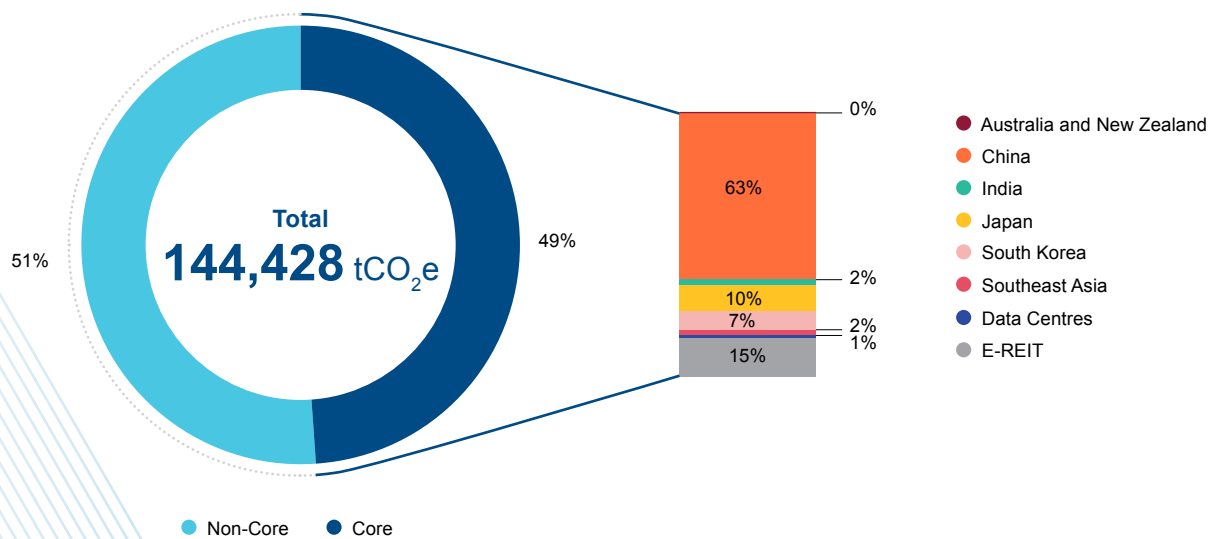
	ESR Group													
				ESR Australia & New Zealand			ESR China			ESR India				
	2025	# of Assets	GFA (sqm)	2025	# of Assets	GLA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)		
Energy ¹														
Total Energy Consumption (MWh)	373,790	428	24,529,788	3,401	50	2,090,163	80,761	134	11,742,481	1,652	11	958,694		
Grid Purchase Electricity	298,945	424	24,411,886	3,372	50	2,090,163	74,274	134	11,742,481	1,652	11	958,694		
Renewable Energy	23,732	85	4,957,261	3,372	50	2,090,163	-	-	-	-	-	-		
District Heating & Cooling	23,900	11	603,364	-	-	-	-	-	-	-	-	-		
Total Fuels	33,621	98	3,106,546	29	1	7,156	6,487	6	520,734	-	-	-		
Diesel	373	24	1,987,202	-	-	-	-	-	-	-	-	-		
Natural Gas	33,248	74	1,119,344	29	1	7,156	6,487	6	520,734	-	-	-		
Emissions ²														
Total Emissions (tCO ₂ e)	144,428	327	21,848,661	6	1	7,156	44,215	134	11,742,481	1,406	11	958,694		
Scope 1	6,798	93	2,815,364	6	1	7,156	1,307	6	520,734	-	-	-		
Scope 2	137,630	263	21,506,001	-	-	-	42,908	134	11,742,481	1,406	11	958,694		

Total Energy Consumption



BUSINESS UNITS																	
ESR Japan			ESR Korea			ESR Southeast Asia			ESR Europe			ESR Data Centres			REITs		
2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)
22,500	26	2,919,803	13,708	23	1,847,090	4,975	14	1,100,413	37,486	108	495,935	1,444	1	24,353	207,862	61	3,350,856
17,074	26	2,919,803	13,708	23	1,847,090	4,946	14	1,100,413	14,710	106	486,202	1,444	1	24,353	167,764	59	3,242,687
5,426	9	1,210,849	-	-	-	3,036	7	412,325	21	2	9,733	-	-	-	11,877	17	1,234,191
-	-	-	-	-	-	-	-	-	2,396	1	9,868	-	-	-	21,504	10	593,496
-	-	-	-	-	-	29	4	238,188	20,358	62	300,272	-	-	-	6,717	25	2,040,196
-	-	-	-	-	-	29	4	238,188	-	-	-	-	-	-	344	20	1,749,014
-	-	-	-	-	-	-	-	-	20,358	62	300,272	-	-	-	6,374	5	291,182
7,188	26	2,919,803	5,269	23	1,847,090	1,430	7	688,088	5,247	63	310,140	608	1	24,353	79,059	61	3,350,856
-	-	-	-	-	-	8	4	238,188	4,103	62	300,272	-	-	-	1,374	20	1,749,014
7,188	26	2,919,803	5,269	23	1,847,090	1,422	7	688,088	1,143	1	9,868	608	1	24,353	77,684	60	3,315,624

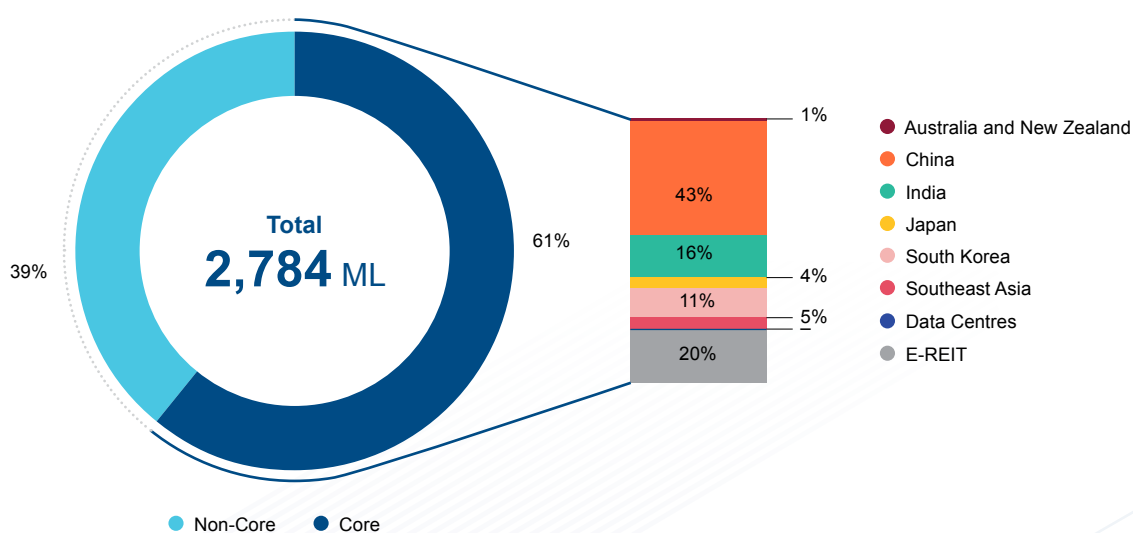
Total GHG Emissions (Scope 1 & 2)



Environmental Data

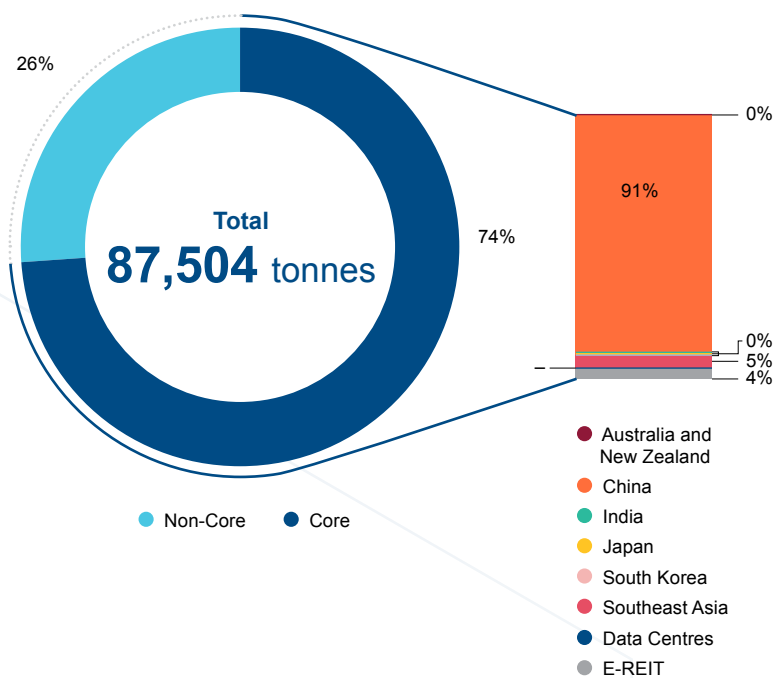
	ESR Group												
				ESR Australia & New Zealand			ESR China			ESR India			
	2025	# of Assets	GFA (sqm)	2025	# of Assets	GLA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	
Water ³													
Total Water Use (ML)	2,784	316	21,034,644	17	6	36,848	734	133	11,668,039	269	6	531,815	
Municipal Water	2,784	316	21,034,644	17	6	36,848	734	133	11,668,039	269	6	531,815	
Waste ⁴													
Total Waste Generation (Tonnes)	87,504	303	19,636,201	96	3	19,591	58,751	137	12,034,972	9	8	699,584	
Landfill	24,644	58	3,460,088	59	3	19,591	10,273	5	484,881	-	-	-	
Incineration	48,534	149	13,446,345	-	-	-	48,478	132	11,550,091	4	6	482,515	
Waste-To-Energy	10,858	97	2,819,589	-	-	-	-	-	-	-	-	-	
Recycled	3,468	114	4,183,886	37	3	19,591	-	-	-	5	7	606,668	
Solar Capacity (MW) ⁵	240.5	188	13,344,909	53.3	78	3,246,679	90.9	39	4,437,938	5.5	8	693,090	
# Electric Vehicle (EV) Charging Stations ⁶	1,182	125	11,903,211	185	22	1,313,424	666	57	6,679,036	6	2	173,113	

Total Municipal Water Use



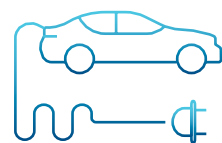
BUSINESS UNITS																	
ESR Japan			ESR Korea			ESR Southeast Asia			ESR Europe			ESR Data Centres			REITs		
2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)
70	25	2,896,894	193	13	1,307,904	84	13	1,035,923	171	62	320,029	-	-	-	1,246	58	3,237,192
70	25	2,896,894	193	13	1,307,904	84	13	1,035,923	171	62	320,029	-	-	-	1,246	58	3,237,192
32	9	1,172,983	157	12	1,007,716	3,436	13	1,069,849	939	59	276,655	-	-	-	24,085	62	3,354,851
0	3	224,129	156	12	1,007,716	3,432	13	1,069,849	-	-	-	-	-	-	10,723	22	653,922
28	9	1,172,983	-	-	-	-	-	-	-	-	-	-	-	-	25	2	240,756
-	-	-	-	-	-	-	-	-	480	58	273,991	-	-	-	10,378	39	2,545,598
4	3	483,762	1	2	231,336	4	6	381,761	459	59	276,655	-	-	-	2,958	34	2,184,113
45.2	18	1,920,822	14.1	12	1,425,035	3.7	3	223,872	1.4	6	27,617	-	-	-	26.5	24	1,369,856
4	2	437,427	51	10	980,520	27	4	436,803	87	8	194,757	3	1	24,353	153	19	1,663,778

Total Waste Generation



Installed Solar Capacity

240.5 MW



Electric Vehicle Charging Stations

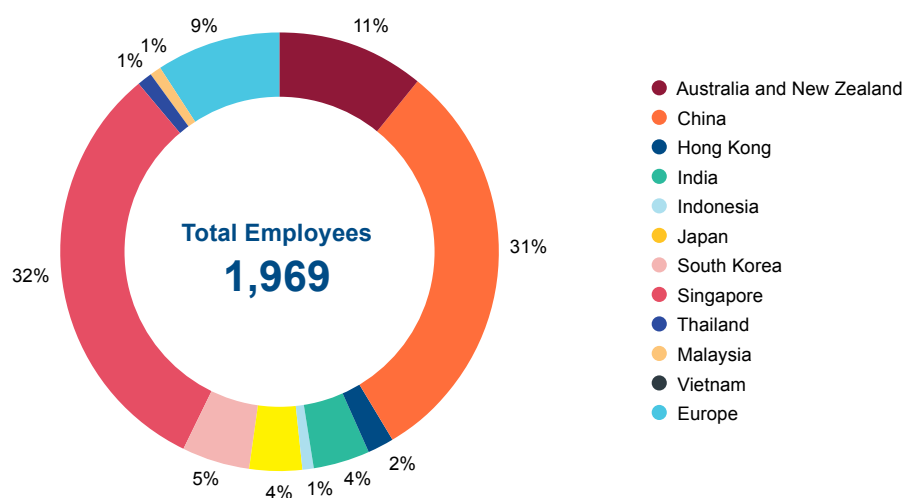
1,182



Social Data

	2025	Australia & New Zealand	China	Hong Kong
Number of Employees				
Total	1,969	210	605	45
By Gender				
Male	1,114	117	357	23
Full time	1,111	116	357	23
Part time	3	1	0	0
Permanent	1,092	114	357	23
Temporary	22	3	0	0
Female	855	93	248	22
Full time	841	87	248	22
Part time	14	6	0	0
Permanent	835	88	248	21
Temporary	20	5	0	1
By Age				
Under 30 years	212	31	57	1
30's	734	89	208	12
40's	639	61	229	22
50 years and over	384	29	111	10
By Employee Category				
Senior Management	566	14	140	21
Middle Management	523	88	87	14
General & Operations	880	108	378	10

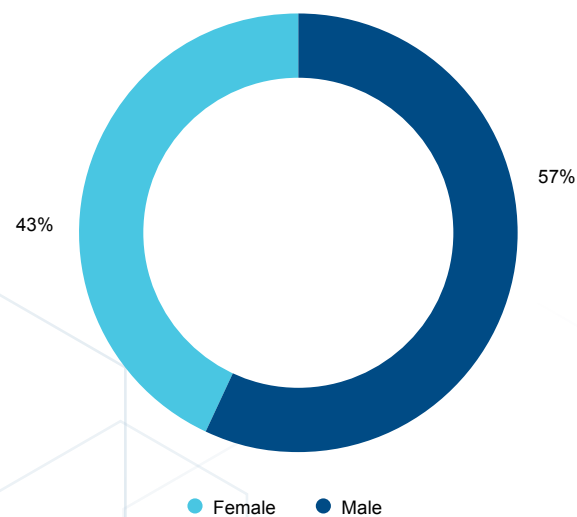
Total No. of Employees
(By Region)



BY REGION ¹								
India	Indonesia	Japan	South Korea	Singapore	Thailand	Malaysia	Vietnam	Europe
69	19	76	99	636	20	19	2	169
52	12	62	68	294	8	10	2	109
52	12	62	68	294	8	10	2	107
0	0	0	0	0	0	0	0	2
52	10	62	65	283	8	9	2	107
0	2	0	3	11	0	1	0	2
17	7	14	31	342	12	9	0	60
17	7	14	31	341	12	9	0	53
0	0	0	0	1	0	0	0	7
17	7	14	31	331	11	7	0	60
0	0	0	0	11	1	2	0	0
4	2	4	8	72	1	2	0	30
28	5	13	55	247	10	8	2	57
22	8	27	27	186	8	8	0	41
15	4	32	9	131	1	1	0	41
56	3	49	55	140	8	5	2	73
13	5	10	42	200	8	8	0	48
0	11	17	2	296	4	6	0	48

Gender Diversity

(All employees)



Social Data

	2025	Australia & New Zealand	China	Hong Kong
Turnover				
Total	329 (17%)	91	37	6
By Gender				
Male	183 (16%)	56	22	3
Female	146 (17%)	35	15	3
By Age				
Under 30 years	36 (17%)	14	0	3
30's	147 (20%)	44	20	1
40's	96 (15%)	18	14	2
50 years and over	50 (13%)	15	3	0
New Hires				
Total	344 (17%)	47	52	5
By Gender				
Male	186 (17%)	29	27	3
Female	158 (18%)	18	25	2
By Age				
Under 30 years	114 (54%)	16	10	2
30's	124 (17%)	13	25	0
40's	79 (12%)	14	13	3
50 years and over	27 (7%)	4	4	0
Occupational Health & Safety				
No. of fatalities	0	0	0	0
No. of recordable work-related injuries or ill health	6	0	0	0
Lost days due to injury	66	0	0	0
Lost time injury frequency rate (LTIFR) ²	1.50	0	0	0
Total hours worked ('000) ³	4,006	420	1,210	90

	2025
Development and Training	
Total number of employees trained	1,732 (88%)
By Gender	
Male	86%
Female	90%
By Employee Category	
Senior Management	78%
Middle Management	92%
General & Operations	92%
Average Training Hours⁴	
Employee	15
By Gender	
Male	14
Female	16
By Employee Category	
Senior Management	14
Middle Management	18
General & Operations	13



Average Training Hours
(per employee)

15

BY REGION ¹								
India	Indonesia	Japan	South Korea	Singapore	Thailand	Malaysia	Vietnam	Europe
15	10	9	24	116	1	5	3	12
12	6	2	19	54	0	3	3	3
3	4	7	5	62	1	2	0	9
1	0	0	2	13	0	1	0	2
8	6	1	14	44	0	2	2	5
5	3	6	5	40	0	0	1	2
1	1	2	3	19	1	2	0	3
7	11	14	15	149	3	4	0	37
6	6	12	12	69	1	1	0	20
1	5	2	3	80	2	3	0	17
1	5	4	2	60	0	1	0	13
6	2	3	10	50	1	1	0	13
0	4	6	1	29	2	2	0	5
0	0	1	2	10	0	0	0	6
0	0	0	0	0	0	0	0	0
0	0	0	0	6	0	0	0	0
0	0	0	0	66	0	0	0	0
0	0	0	0	4.72	0	0	0	0
138	38	152	198	1,272	40	38	4	406

2025	
Development and Training	
Percentage of employees receiving regular performance and career development reviews	97%
By Gender	
Male	96%
Female	98%
By Employee Category	
Senior Management	95%
Middle Management	97%
General & Operations	97%
Social Impact	
Employee Volunteering Hours ⁵	3,975



Employee
Volunteering Hours

3,975



Governance Data

2025 UN PRI Assessment¹



Achieved
5 stars
for one core module with full score
of 100 points, up from 3 stars with
60 points



Maintained
4 stars
for three core modules



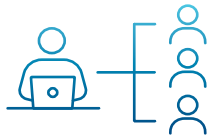
Exceeded the
**PRI Median
score**
for three core modules

Sustainable Building Certifications³

	ESR Group			ESR Australia & New Zealand			ESR China			ESR India		
	2025	# of Assets	GFA (sqm)	2025	# of Assets	GLA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)
Sustainable Building Certifications (SBCs) ³												
# Sustainable Building Certifications (SBCs)	333	371	21,700,073	53	164	4,881,327	71	57	6,214,717	2	2	177,822
# "High" SBCs	196	161	11,831,592	33	33	955,242	35	32	3,457,617	2	2	177,822
% of Portfolio with SBCs	65.5%	-	-	90.4%	-	-	46.2%	-	-	17.6%	-	-
% of Portfolio with "High" SBCs	35.7%	-	-	17.7%	-	-	25.7%	-	-	17.6%	-	-
Directly Managed Assets (as at 31 Dec 2025)	-	716	33,107,197	-	195	5,400,215	-	153	13,454,539	-	15	1,008,211

1, 2, 3 Please refer to Reporting Scope & Methodology for more details.

2025 GRESB Assessment²



32

participating entities across ESR Group



3.4

average star rating

Sustainable Building Certifications³



65.5%

of portfolio (by GFA) certified

BUSINESS UNITS

ESR Japan			ESR Korea			ESR Southeast Asia			ESR Europe			ESR Data Centres			REITs		
2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)	2025	# of Assets	GFA (sqm)
43	30	3,114,709	46	31	2,746,805	8	8	812,199	5	4	250,541	1	1	24,353	104	74	3,477,600
41	29	2,959,377	9	7	1,087,074	5	5	362,299	2	2	43,641	1	1	24,353	68	50	2,764,167
92.5%	-	-	81.8%	-	-	60.1%	-	-	26.3%	-	-	100.0%	-	-	83.0%	-	-
87.9%	-	-	32.4%	-	-	26.8%	-	-	4.6%	-	-	100.0%	-	-	66.0%	-	-
-	32	3,368,550	-	40	3,358,945	-	17	1,351,982	-	158	951,725	-	1	24,353	-	105	4,188,677



External Data Assurance



Independent Assurance Report

1. Introduction

Hong Kong Quality Assurance Agency (“HKQAA”, “we”, “our”, “us”) was engaged by ESR Group Limited (“ESR”, “the Company”) to conduct an independent assurance of its sustainability data (the “selected information”) for operations comprising constituent assets of ESR’s funds and REITs across Australia and New Zealand, Mainland China, Hong Kong, India, Japan, South Korea, Southeast Asia, Europe and the UK. The selected information covers the period from 1st January 2025 to 31st December 2025.

The scope of selected information assurance covered:

Environmental data

Energy, greenhouse gas emissions, water, waste, solar capacity, EV charging stations and sustainable building certifications.

Social Data

HR data covering workforce profile, turnover, occupational health and safety performance and development & training.

The scope of selected information encompasses the following constituent funds and REITs:

Australia & New Zealand

- LOGOS Australian Investment Venture Holding Trust (LAIV)
- LOGOS Australian Investment Venture Holding Trust (LAIV II)
- LOGOS Australia Logistics Portfolio (LALP)
- LOGOS Australia Moorebank Partnership (LAMV)
- Oxford Property Asset Trust (Oxford)

Mainland China

- E-Shang Star Cayman Ltd (ESS)
- Redwood China Logistics Fund LP (RCLF LP)
- ECDP MEGA Limited (MEGA)
- LOGOS China Logistics Venture 3 (LCLV III)
- LOGOS China Logistics Venture 4 (LCLV IV)

Japan

- Redwood Japan Logistics Fund II LP (RJLF II)
- RJLF 3 Co-Investment Platform (RJLF III)
- RJLC Limited Partnership (RJLC PGGM)
- ESR Japan Core Fund Limited Partnership (JCF)
- ESR Japan Income Fund (JIF)
- RJLC II Limited Partnership (RJLC II PGGM)



South Korea

- ESR Kendall Square Development JV I (KS D JV I – Byul)
- ESR Kendall Square Development JV II (KS D JV II)
- Kendall Square Subsidiary REIT No. 1 (KS REIT I)
- Kendall Square Subsidiary REIT No. 2 (KS REIT II)
- Kendall Square Subsidiary REIT No. 3 (KS REIT III)
- ESR Kendall Square Corefund (Sunwood Star)

Southeast Asia

- LOGOS Singapore Logistics Venture L.P. (LSLV)
- LOGOS Singapore Logistics Venture 2 L.P. (LSLV II)
- LOGOS Indonesia Logistics Venture L.P. (LILV)

Data Centres

- ESR DC Fund I

REITs

- ESR Real Estate Investment Trust (ESR REIT)
- Fortune Real Estate Investment Trust (Fortune REIT)
- Prosperity Real Estate Investment Trust (Prosperity REIT)
- Regional Real Estate Investment Trust (Regional REIT)

For the avoidance of doubt, the Appendices listed at the end of this Assurance Report form an integral part of it, though certain Appendices are intended for the Company's internal use only. Our sustainability assurance activities and this Assurance Report are subject at all times to the assumptions, dependencies, boundaries, limitations, exclusions, roles and responsibilities and independence as set out under Appendix A. A generic version of Appendix A is available for reference on the HKQAA website (www.hkqaa.org) under the navigation path: News & Resources > Guides & Forms > Guidelines > Sustainability Assurance.

The objective of this sustainability assurance service is to provide an independent conclusion, with a limited level of assurance, on whether the Selected Information have been prepared in accordance with the Calculation Criteria specified in Appendix C of the Assurance Report ("Calculation Criteria").

2. Assurance Methodology

HKQAA's assurance procedure was conducted with reference to the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000").

The evidence gathering processes were designed to obtain a limited level of assurance, as set out in the ISAE 3000, using a risk-based approach. Our assurance procedures included, but were not limited to:

- Reviewing internal data management processes for collecting, analysing, aggregating, and reporting the sustainability data;
- Communicate with personnel responsible for handling the sustainability data;
- Conducting analytical reviews of the sustainability data;
- Selecting representative samples using judgmental sampling, focusing on materiality and risk, and assessing underlying evidence for each sample;

External Data Assurance



- Evaluating the appropriateness of assumptions, dependencies, and defined boundaries; and
- Reviewing calculation methodologies, estimation approach, trend analysis, and determination of data uncertainties.

3. Conclusion

Based on the procedures performed and evidence obtained, and subject to the stated assumptions, dependencies, boundaries, limitations, and exclusions, nothing has come to our attention that causes us to believe that the Selected Information for the Reporting Period from 1st January 2025 to 31st December 2025, are not fairly stated, in all material respects, in accordance with the Calculation Criteria.

This Assurance Report is made solely for the use of ESR Group Limited and the users of the data of selected Information, and for use in accordance with the Calculation Criteria set out in the Introduction section of this Assurance Report. We do not accept or assume responsibility for any other purpose or to any other person to whom this Assurance Report is shown or in whose hands it may come. We confirm our independence from ESR Group Limited in conducting this engagement.

The engagement leader on the assurance engagement resulting in this Independent Assurance Report is KT Ting.

Signed by Hong Kong Quality Assurance Agency

A handwritten signature in black ink that reads 'Hong Kong Quality Assurance Agency' in a cursive script.

22 June 2026

Ref: 14997617

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Disclaimer

1. **General**

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3. **Scope, Data Limitations, and Third-Party Material**

The Data Pack reports ESR Group's ESG performance for the reporting year 1 January 2025 to 31 December 2025. The scope, boundaries, and estimation methodologies applicable to each metric are described in the Reporting Scope & Methodology section. Certain data is based on estimates or modelled figures; ESR's methodologies are consistent with internationally recognised standards but may differ from those of other organisations, and accordingly the data may not be directly comparable. The Data Pack may incorporate information from third parties or publicly available sources ("**Third-Party Material**") which ESR has not independently verified. Neither ESR Group nor any provider of Third-Party Material makes any representation or warranty as to its accuracy or completeness. The reported data does not purport to represent a complete picture of ESR Group's ESG performance and is subject to change without notice.

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4. **Governing Law**

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