

SUSTAINABILITY REPORT

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SUSTAINABILITY REPORT

FY2025 SUSTAINABILITY HIGHLIGHTS

18.2%

Reduction in
Energy Use
Intensity from
FY2022 baseline
levels

28.5%

Reduction in
Scope 1 and 2
emissions from
FY2022 baseline
levels

78

GRESB score
for FY2025
(Green Star)

100%

Proportion of
properties with
WELL
Health-Safety
Ratings

82

Average
ENERGY
STAR score

0

Incidents of
non-compliance
or corruption

PRIME US REIT

Prime US REIT (“**PRIME**”) is a real estate investment trust (“**REIT**”) focused on delivering stable, sustainable income through a portfolio of prime office assets across the United States (“**U.S.**”). Listed on the Mainboard of the Singapore Exchange (“**SGX**”) since 2019, PRIME is managed by Prime US REIT Management Pte. Ltd. (the “**Manager**” or the “**Company**”).

Through our 13 Class A freehold office properties strategically located in 12 key U.S. office markets, we provide investors with direct exposure to a high-quality and resilient commercial real estate portfolio. The Manager remains committed to proactive asset management and prudent capital management strategies aimed at generating long-term, sustainable value for our Unitholders.

Lincoln Property Company (“**LPC**”), serving as the property manager for most assets within our portfolio, is a key partner in advancing our environmental, social, and governance (“**ESG**”) priorities. Together, we integrate sustainability considerations into our operations to enhance building performance, support tenant well-being, and strengthen the resilience of our assets over time.

PRIME’S AFFILIATIONS

During the year, PRIME remained an active member of SGListCos, which is an association representing companies listed on the SGX Mainboard and Catalyst. Through this platform, we engage with peers, contribute to industry dialogue, support best practices and continuous improvement within the ecosystem.



ABOUT THIS REPORT

REPORTING SCOPE

This is PRIME's sixth annual Sustainability Report. It covers the financial year from 1 January to 31 December 2025 ("FY2025"). The report highlights the ESG factors most material to our business and outlines PRIME's sustainability strategy, key initiatives, and performance during FY2025. It also demonstrates our commitment to integrating these ESG considerations into our decision-making processes. Unless otherwise stated, the contents of this report relate to PRIME's operations across all 13 properties in the U.S.

This report is recommended to be read in conjunction with our FY2025 Annual Report to provide a complete view of PRIME's operations and overall performance. In FY2025, while external assurance will not be pursued, the sustainability reporting process will be subject to an internal review by our internal auditors. The last internal review of the sustainability reporting process was completed in FY2023, with another review scheduled for FY2026.

REPORTING STANDARDS

This report has been prepared in accordance with the Global Reporting Initiative Sustainability Reporting Standards ("GRI Standards"), the most widely recognised and adopted global framework for sustainability reporting. A complete list of GRI disclosures referenced in this report is provided in the GRI Content Index on pages 120 to 124. In addition, this report complies with SGX Listing Rules 711A and 711B and is aligned with the Practice Note 7.6 Sustainability Reporting Guide, ensuring transparency, consistency, and adherence to regulatory expectations.

Our climate-related disclosures are guided by the recommendations of the Task Force on Climate-Related Financial Disclosures ("TCFD"), enabling the Manager to systematically identify, assess, and integrate climate-related risks and opportunities into our strategic and operational decision-making. Further details are available in the TCFD Disclosures section on pages 96 to 101.

PRIME is progressively preparing for the adoption of the International Sustainability Standards Board's ("ISSB") International Financial Reporting Standard ("IFRS") S2 on Climate-related Disclosures. This includes preparing for the alignment with the SGX Listing Rule requirements and supporting our commitment to maintaining transparent and robust reporting as regulatory expectations continue to evolve.

RESTATEMENTS OF INFORMATION

No information has been restated for this reporting period.

FEEDBACK ON THE REPORT

This report was published on 6 April 2026. We remain committed to strengthening both our sustainability performance and the transparency of our disclosures, and we welcome feedback that supports ongoing enhancement of our reporting approach and stakeholder communication. For any comments or suggestions, please contact us at info@primeusreit.com.

LETTER TO STAKEHOLDERS

Dear Stakeholders,

We are pleased to present PRIME's sixth Sustainability Report for FY2025, which highlights our continued efforts to embed sustainability into our business strategy and operations. PRIME remains committed to creating long-term stakeholder value by ensuring our sustainability priorities remain relevant and aligned with our strategic objectives.

In line with this commitment, we undertook a structured refresh of PRIME's material ESG topics this year to ensure a continued prioritisation of material topics most salient to our sector and stakeholders. This in turn enables us to ensure our decision-making and long-term strategic objectives remain relevant and impactful.

We continue to sharpen our focus on energy performance as part of an ongoing effort to improve operational outcomes across the portfolio. During the year, we strengthened energy performance and management across our assets, contributing to a reduction in Scope 1 and 2 emissions by more than 28% from our baseline year. This progress was supported by energy efficiency initiatives and the continued expansion of energy-focused building certifications. An example of our success in energy management is Tower 909, where targeted mechanical and infrastructure upgrades have driven a substantial 12% reduction in energy use and a 10% decrease in Scope 2 emissions compared to the previous year. This initiative underscores our commitment to enhancing operational efficiency and sustainability at the asset level, delivering tangible benefits for tenants and the environment.

Providing safe, healthy and sustainable spaces remains a core priority for PRIME and is integral to how we manage the portfolio for long-term value. We continue to invest in high-quality building performance and operational excellence, supported by independent third-party certifications that provide assurance of environmental, health and operational standards. In FY2025, we advanced these efforts, including 92% of portfolio with more than two sustainability-related certifications and 100% of our properties with WELL Health-Safety Ratings, underscoring our focus on people-centric, well-managed workplaces.

Guided by our Community and Tenant Engagement Policy, we cultivate inclusive, connected environments that enhance tenant experience and strengthen the relevance of our assets within their local contexts. We place strong emphasis on maintaining active and meaningful engagement with our tenants to better understand their needs and expectations. Through structured feedback mechanisms, including the annual Kingsley survey, we track tenant satisfaction and experience, benchmark our performance and identify areas for continuous improvement. This year, our portfolio's Overall Satisfaction score reached 4.55 and exceeded the Kingsley Index average, demonstrating a year-on-year increase, while the number of targeted tenant engagement programmes increased by 29% compared to FY2024.

As we move forward, PRIME will continue to advance its sustainability agenda while reinforcing a disciplined, value-driven approach to portfolio management. We are grateful for the trust placed in us by our stakeholders and remain committed to working collaboratively to support resilient and responsible outcomes over the long-term.

Mr Richard Peter Bren
Chairman, on behalf of the Board

SUSTAINABILITY MANAGEMENT

PRIME believes that resilient governance and effective management of material ESG impacts are critical to advancing stakeholder interests and achieving best-in-class sustainability performance. To achieve this objective, we have established a sustainability governance structure, incorporated material ESG factors into our business decisions, implemented mechanisms to monitor progress against our targets, and pursue continuous improvements through active stakeholder engagement.

SUSTAINABILITY GOVERNANCE

PRIME has established a robust sustainability governance framework to ensure accountability and drive progress toward our ESG goals. The Board of Directors (the “**Board**”) holds ultimate responsibility for overseeing PRIME’s sustainability strategy, including the management and monitoring of our material ESG topics. Embedding sustainability considerations at the highest level of decision-making ensures that these priorities are meaningfully integrated into both strategic direction and day-to-day operational practices across our value chain. The Board provides strategic guidance and exercises comprehensive oversight of Management’s execution of the sustainability strategy and its management of material topics. Management provides regular sustainability updates, which are tabled at quarterly Board meetings to support informed decision-making and continuous improvement.

BOARD STATEMENT

In preparing this Sustainability Report, the Board evaluated the sustainability considerations most relevant to PRIME’s operating context and long-term direction. It identified the ESG factors that are significant to our stakeholders and portfolio performance and provided oversight of how these matters are addressed and tracked by Management. This approach ensures that sustainability remains embedded within PRIME’s governance framework and informs its strategic choices.

The Audit and Risk Committee (“**ARC**”) supports the Board in overseeing sustainability-related risks through the Enterprise Risk Management (“**ERM**”) framework, which embeds key ESG considerations into the Company’s risk register and overall risk assessment processes. As part of its terms of reference, the ARC reviews Management’s ERM updates and the risk register at each quarterly meeting, ensuring that material sustainability-related risks are systematically identified, assessed for potential impact, and addressed through appropriate mitigation strategies. This oversight enables PRIME to maintain a forward-looking approach to risk management and enhances the resilience of our business in a dynamic operating environment.

A Management-level working group, comprising employees from the Manager (“**Management**”) and LPC’s central ESG team, oversees ESG matters across PRIME’s portfolio. Guided by PRIME’s sustainability strategy, Management embeds ESG priorities into business operations by developing implementation plans, coordinating initiatives, and monitoring performance against defined targets.

LPC’s central ESG team complements these efforts by coordinating key ESG issues across the U.S. portfolio and providing specialised expertise to support the execution and evaluation of sustainability initiatives at the property level. Both teams draw on PRIME’s Sustainability Risk Framework, an integral part of the Enterprise Risk Management (“**ERM**”) framework, to assess and manage sustainability-related risks and opportunities.

At the operational level, property managers support the implementation of ESG policies and practices, ensuring consistent execution of sustainability initiatives across PRIME’s assets.



Figure 1: PRIME’s Sustainability Governance Structure

SUSTAINABILITY MANAGEMENT

STAKEHOLDER ENGAGEMENT

We believe that meaningful engagement with our stakeholders is essential to refining our sustainability approach and ensuring our efforts create genuine, shared value. Through regular surveys, meetings, and engagement activities, we gather insights from our diverse stakeholder groups, enabling us to better understand their expectations and priorities.

While we prioritise the perspectives of all stakeholders, the needs and well-being of our tenants hold particular importance, as they directly shape the quality and performance of our assets. Their feedback helps guide our initiatives to enhance building experience, operational efficiency, and long-term asset resilience.

These ongoing engagement channels strengthen our ability to respond proactively, improve our practices, and deliver positive outcomes across our portfolio. We remain committed to maintaining open communication and cultivating long-term relationships with all stakeholders, deepening our understanding of how PRIME can continue to create value for each group.

PRIME continued to maintain structured engagement with tenants. During the year, we conducted the annual Kingsley survey to collect structured feedback, and our asset and property management teams worked directly with tenants to address their needs, rolling out new initiatives where appropriate.

Stakeholder Group	Focus Areas	Engagement Channels	Frequency
Employees	<ul style="list-style-type: none"> Vision and mission for PRIME Career development Open communication between staff and management Occupational safety and health 	<ul style="list-style-type: none"> Feedback channels for employees Educational activities 	<ul style="list-style-type: none"> Periodically Ongoing
Regulators	<ul style="list-style-type: none"> Compliance with regulations, rules and guidelines issued by regulators Workplace Safety and Health Act Employment Act 	<ul style="list-style-type: none"> Electronic communications 	<ul style="list-style-type: none"> Periodically
Local Communities	<ul style="list-style-type: none"> Community investment, development, and impact Liaison with community groups 	<ul style="list-style-type: none"> Community development programmes 	<ul style="list-style-type: none"> Ongoing
Tenants	<ul style="list-style-type: none"> Healthy buildings with amenities and food options Conducive and productive workspace Safety and security 	<ul style="list-style-type: none"> Tenant engagement activities Tenant feedback survey 	<ul style="list-style-type: none"> Ongoing Yearly
Investors	<ul style="list-style-type: none"> Financial sustainability and total returns ESG topics and commitments 	<ul style="list-style-type: none"> Annual General Meeting and Annual Report Results briefing Investor roadshows PRIME's website and announcements Face-to-face or online meetings 	<ul style="list-style-type: none"> Yearly Quarterly Periodically
Financial Institutions	<ul style="list-style-type: none"> Compliance with loan covenants Liquidity and financial metrics Know Your Customer ("KYC") checks 	<ul style="list-style-type: none"> Electronic communications Face-to-face or online meetings 	<ul style="list-style-type: none"> Periodically

SUSTAINABILITY MANAGEMENT

MATERIALITY ASSESSMENT







Materiality assessments have helped PRIME to better understand the ESG topics that most significantly influence our business and long-term value creation prospects. By assessing impacts on the economy, environment, and people, the process clarifies which issues matter most to PRIME and our stakeholders.

These material topics guide how we allocate resources, manage risks, and pursue opportunities across our portfolio, ensuring our sustainability efforts align with operational needs and emerging expectations. The assessment also underpins our sustainability reporting and informs the development of focused management and monitoring strategies that support effective decision-making across the organisation.

In FY2025, PRIME carried out a structured refresh of its material ESG topics to ensure continued alignment with our strategic priorities, stakeholder expectations, and the evolving sustainability

landscape. This refresh also included refinements to topic descriptions to improve clarity in stakeholder communication and to better reflect the depth of PRIME's ongoing sustainability efforts. The assessment identifies 10 key material topics and 5 emerging material topics, offering clearer distinction between established priorities and those of growing relevance. The updated topics were validated by the Management and approved by the Board and will continue to guide our disclosures, risk management, and strategic focus areas in the years ahead.








PRIME intends to further enhance its materiality assessment in future reporting cycles by incorporating both impact and financial perspectives. This forward-looking enhancement aligns with the forthcoming SGX requirements for climate-related disclosures and supports PRIME's pathway towards future alignment with IFRS S2.






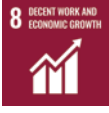


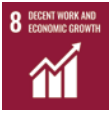


Category	Material Topics
Key Material Topics	
 Environmental	Climate Action and Energy Management Water Management Waste Management
 Social	Safe and Sustainable Spaces for Tenants Employee Health and Well-being Human Capital Management Local Communities
 Governance	Economic Performance Anti-corruption Practices Board Diversity
Emerging Material Topics	
 Environmental	Supplier Environmental Assessment
 Social	Customer Data Privacy Freedom of Association and Collective Bargaining
 Governance	Fair Competition Public Policy






ALIGNING WITH THE SUSTAINABLE DEVELOPMENT GOALS

PRIME supports the United Nations Sustainable Development Goals (“SDGs”) and remains committed to contributing meaningfully to their global advancement. We have prioritised twelve SDGs that are most closely aligned with our business activities and the areas where PRIME can create the greatest impact. These SDGs provide a strategic foundation for guiding our sustainability efforts, helping us drive positive environmental and social outcomes while strengthening the long-term resilience of our portfolio.

Our refreshed material ESG topics are mapped to these priority SDGs, reinforcing the integration of global sustainability objectives into PRIME’s strategic decision-making and disclosures. Through this alignment, we continue to deepen our contributions across our value chain and advance sustainable development in support of broader global goals.

Material Topics	SDGs	Commitments/ Targets	PRIME’s Contribution to the SDG in FY2025
Climate Action and Energy Management		PRIME aims to achieve the following by 2030: <ul style="list-style-type: none"> • 25% reduction in portfolio Energy Use Intensity (“EUI”) • 25% reduction in portfolio Scope 1 and 2 Greenhouse Gas (“GHG”) emissions • Conduct ASHRAE Level II Energy Audits for all applicable assets, to identify additional opportunities for improvement • Roll out Light-Emitting Diode (“LED”) retrofits for all base building upgrade projects 	<ul style="list-style-type: none"> • Achieved an 18.2% reduction in portfolio EUI, from the FY2022 baseline • Achieved a 28.5% reduction in portfolio Scope 1 and 2 GHG emissions, from the FY2022 baseline • PRIME successfully completed ASHRAE Level II Energy Audits across all eligible assets, creating a consistent, portfolio-wide foundation to identify energy efficiency opportunities • PRIME has consistently integrated LED retrofits into all applicable base building and common-area upgrade projects, while achieving additional energy savings through tenant-led upgrades across the portfolio
			
			
			
Water Management		<ul style="list-style-type: none"> • PRIME is committed to improving water-use efficiency, reducing our consumption in water-stressed regions and sustainable resource management across our portfolio 	<ul style="list-style-type: none"> • Achieved a 10.6% reduction in water consumption compared to the FY2022 baseline year levels
			
			

Material Topics	SDGs	Commitments/ Targets	PRIME's Contribution to the SDG in FY2025
Waste Management	 	<ul style="list-style-type: none"> PRIME is committed to reducing waste generation and strengthening circularity across our portfolio on substantially reducing waste through prevention, reduction, recycling, and reuse 	<ul style="list-style-type: none"> Total waste generated in FY2025 decreased by 21% from FY2023 levels, reflecting enhanced efficiency and improved waste management practices
Safe and Sustainable Spaces for Tenants	 	<ul style="list-style-type: none"> PRIME aims for every existing asset in our portfolio to secure a minimum of two recognised sustainability building certifications by 2025, with the WELL Health-Safety Rating designated as a core certification across all properties 	<ul style="list-style-type: none"> 12 of the 13 properties in the portfolio have achieved two or more certifications, reinforcing PRIME's focus on verified building performance, operational excellence, and occupant well-being
Employee Health and Well-being	 	<ul style="list-style-type: none"> PRIME targets zero workplace injuries and zero fatalities each year 	<ul style="list-style-type: none"> Maintained zero workplace injuries and fatalities
Human Capital Management	   	<ul style="list-style-type: none"> PRIME is committed to cultivating a collaborative, inclusive, and talent-driven workplace by ensuring fair employment practices, equal opportunities, and continuous learning and development that enable our people to grow with the organisation PRIME aims to ensure all employees achieve an average of at least 20 hours of training per year to support continuous learning, strengthen competencies, and enhance overall organisational effectiveness 	<ul style="list-style-type: none"> Our employees achieved an average of 21.7 training hours, surpassing our target of 20 hours per person
Local Communities		<ul style="list-style-type: none"> PRIME is committed to fostering positive relationships with local communities by creating inclusive and supportive environments for our tenants and implementing structured engagement activities that strengthen community connections across our properties 	<ul style="list-style-type: none"> PRIME hosted 202 tenant and community events during the year, representing a 29% increase compared to the prior year

Material Topics	SDGs	Commitments/ Targets	PRIME's Contribution to the SDG in FY2025
Economic Performance		<ul style="list-style-type: none"> PRIME is committed to advancing SDG 8 by promoting sustained and productive economic growth and progressively improving resource efficiency across our operations to decouple performance from environmental impacts, while integrating ESG considerations into investment and asset management practices to create long-term value for stakeholders and the communities we serve 	<ul style="list-style-type: none"> PRIME's Economic Performance can be found in the Financial Review and Financial Statements sections on pages 13 and 125 of the Annual Report 2025
Anti-corruption Practices		<ul style="list-style-type: none"> PRIME has set a target of zero incidents / incidences of fraud, bribery, or corruption, unethical practices, misconduct and discrimination each year PRIME is committed to maintaining full compliance with all applicable laws and regulations across our operating markets by monitoring regulatory developments, communicating updates promptly, and adhering to financial, listing, and building requirements to support effective and transparent governance 	<ul style="list-style-type: none"> In FY2025, we recorded zero incidents of fraud, bribery, or corruption, unethical practices, misconduct and discrimination and there were no penalties or reprimands for non-compliance with laws and regulations
Board Diversity	  	<ul style="list-style-type: none"> PRIME is committed to maintaining a diverse and balanced Board by ensuring a mix of skills, experience, age groups, tenure profiles, and geographic representation, and we strive to appoint at least one female director within the next 1 to 3 years 	<ul style="list-style-type: none"> PRIME is working towards appointing at least one female director within the next 1 to 3 years to enhance Board diversity

ENVIRONMENTAL

CLIMATE ACTION AND ENERGY MANAGEMENT

MANAGEMENT APPROACH

Managing the environmental impacts of our portfolio is a central part of PRIME's sustainability strategy. As buildings contribute substantially to global GHG emissions, we recognise the role we play in addressing climate-related challenges. Reducing energy use, improving operational efficiency, and adopting innovative low-carbon solutions are therefore key focus areas as we work to lower the carbon footprint of our assets.

This work is guided by PRIME's Environmental Policy, which sets out clear expectations for how we manage the physical impacts of our properties, conserve natural resources, and strengthen environmental performance across our operations. The policy acknowledges our contribution to GHG emissions and emphasises the operational, financial, and workplace benefits that can be achieved through responsible resource management. These principles support our broader goals to reduce emissions and consumption, improve utility efficiency, and enhance overall building performance which ultimately contributes to PRIME's long-term competitiveness and stakeholder value creation.

Environmental considerations are embedded throughout our business planning and operational processes. In FY2024, we formalised quantitative short- and medium-term targets relating to energy and emissions management. These targets were developed by the Management, endorsed by the Board, and shaped by projected physical occupancy trends, allocated ESG budgets, and ongoing initiatives aimed at system optimisation and operational improvements.

PRIME continues to make steady progress towards achieving our 2030 emissions and energy reduction targets. Although our targets reference FY2022 as baseline, a year with relatively low physical occupancy, we remain confident that the reductions we aim for remain both realistic and meaningful versus the baseline year.

Environmental factors also play an important role in our investment decisions. Prior to any new acquisition, we assess relevant environmental metrics and may commission independent experts to conduct environmental site assessments, climate risk reviews, or other specialised studies. This approach helps ensure that material environmental risks and opportunities are appropriately evaluated before final decisions are made.

PRIME continues to prioritise climate action as a core part of our long-term strategy. To support this, we have undertaken a climate risk assessment aligned to the recommendations of the TCFD framework to strengthen our understanding of climate-related risks and opportunities. The outcomes of this assessment are presented in the subsequent sections and demonstrate how we are embedding climate resilience across our portfolio.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

ENERGY AND EMISSIONS

PRIME continues to prioritise the reduction of GHG emissions across its portfolio and day-to-day operations. With energy consumption accounting for the bulk of our emissions profile, we are directing our efforts toward strategies that meaningfully lower energy demand and advance energy efficiency. In line with our Environmental Policy, these initiatives aim to reduce operating costs and minimise environmental impact. They also improve the overall workplace experience for tenants and visitors while strengthening PRIME's long-term competitiveness through sustainable energy and emissions management.

In FY2024 we had set short- and medium-term targets relating to emissions and energy consumption with FY2022 as baseline.

2030 TARGET	PERFORMANCE
25% reduction in portfolio Scope 1 and 2 GHG emissions	In FY2025, achieved a 28.5% reduction in portfolio Scope 1 and 2 GHG emissions, from the FY2022 baseline ¹
25% reduction in portfolio Energy Use Intensity	In FY2025, achieved an 18.2% reduction in portfolio Energy Use Intensity, from the FY2022 baseline
Conduct ASHRAE Level II Energy Audits for all applicable assets, to identify additional opportunities for improvement	In FY2025, PRIME successfully completed ASHRAE Level II Energy Audits across all eligible assets, creating a consistent, portfolio-wide foundation to identify energy efficiency opportunities.
Roll out LED retrofits for all base building upgrade projects	In FY2025, PRIME has consistently integrated LED retrofits into all applicable base building and common-area upgrade projects, while achieving additional energy savings through tenant-led upgrades across the portfolio.

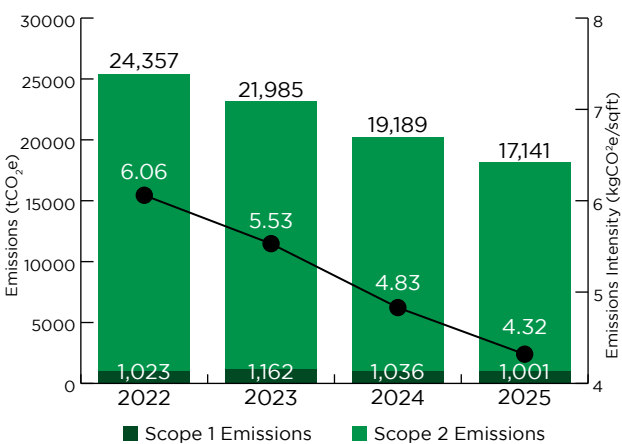
¹ Although PRIME has surpassed its interim progress toward its 2030 emissions target, current uncertainties around grid decarbonisation mean that we will continue to monitor developments before considering any adjustments. PRIME remains committed to reviewing its targets to maintain alignment with evolving environmental priorities and regulatory expectations, should any material changes in the energy transition landscape arise.

PRIME’s GHG emissions encompass Scope 1 emissions from direct fuel use, such as natural gas for heating, and Scope 2 emissions from purchased electricity powering our buildings. In FY2025, we recorded a significant decline in GHG emissions compared to prior years. This year-on-year reduction in both Scope 1 and Scope 2 emissions aligns closely with decreased energy consumption across our portfolio, reflecting the proactive initiatives implemented by our onsite property management teams since 2022.

These teams have rigorously analysed building performance using data-driven insights to uncover opportunities for enhanced efficiency. Through focused operational adjustments, improved maintenance protocols, and optimisation of building systems, they have successfully driven meaningful improvements in energy performance. These concerted efforts have resulted in a substantial decrease in overall energy use, directly contributing to the reduction of our carbon footprint.

For FY2025, PRIME’s total GHG emissions amounted to 18,142 tCO₂e, reflecting a 28.5% reduction from the baseline year. Of this total, Scope 1 emissions accounted for 1,001 tCO₂e, while Scope 2 emissions amounted to 17,141 tCO₂e. Our emissions intensity also reduced from the previous year, and is currently 4.32 kgCO₂e/sqft, underscoring our ongoing commitment to sustainable operational excellence.

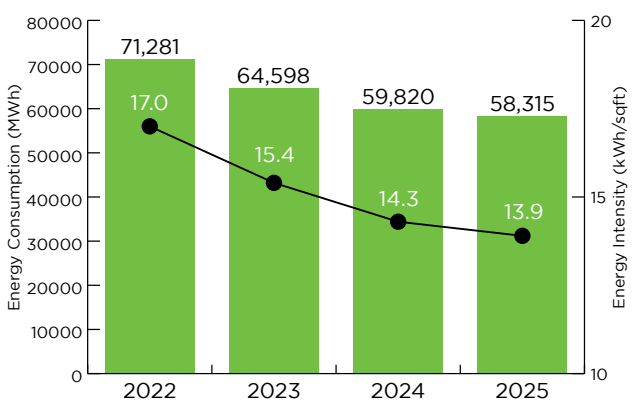
Comparison of Scope 1 and 2 GHG Emissions across reporting periods²



- ² **Notes:**
1. FY2022 and FY2023 data were restated in the FY2024 Sustainability Report to reflect the divestment of One Town Centre and enhance comparability across portfolio performance. No further restatements were made in FY2025.
 2. Gases included in the calculation are carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), expressed in units of tonnes of carbon dioxide equivalent (tCO₂e).
 3. GHG emissions were consolidated using the operational control approach from the GHG Protocol standard.
 4. Emission factors were obtained from the U.S. Government Environmental Protection Agency (“US EPA”) Emissions and Generation Resource Integrated Database (“eGRID”).
 5. The chosen denominator for emissions intensity was net lettable area in square feet.

PRIME’s energy demand stems from electricity consumption and district cooling. FY2025 saw a decrease in PRIME’s energy consumption to 58,314,919 kWh, representing an 18% decrease from baseline year energy consumption. Our energy intensity figure for the year was 13.9 kWh/sqft.

Comparison of Energy Consumption across reporting periods³



- ³ **Notes:**
1. FY2022 and FY2023 data were restated in the FY2024 Sustainability Report to reflect the divestment of One Town Centre and enhance comparability across portfolio performance. No further restatements were made in FY2025.
 2. Energy consumption included in the calculation were from electricity, natural gas, heating, cooling, and chilled water.
 3. The chosen denominator for energy intensity was net lettable area in square feet.

PRIME completed ASHRAE Level II Energy Audits during the year for all applicable assets, establishing a consistent, portfolio-wide foundation to identify additional energy efficiency opportunities. These detailed assessments uncovered a range of no- and low-cost measures as well as longer-term capital investment options, positioning PRIME to prioritise and phase their implementation starting in 2026. Alongside this, LED lighting was embedded as the standard specification for all relevant base building and common-area upgrade projects, reinforcing our portfolio-wide commitment to energy efficiency. Targeted LED retrofits were executed in high-use and operationally critical areas such as lobbies, corridors, restrooms, and back-of-house space. Tenant-led LED initiatives during leasing and buildouts further complemented these efforts, driving additional efficiency improvements across the portfolio. These initiatives mark substantial progress toward PRIME’s sustainability targets for energy audits and LED retrofits.

In FY2025, PRIME strengthened its portfolio-wide strategy centered on targeted building enhancements and operational improvements aimed at elevating tenant experience, enhancing asset resilience, and optimising utility performance. Collaborating closely with onsite management and engineering teams, we prioritised investments that enhanced building systems, addressed deferred maintenance, and upgraded shared spaces, all while reinforcing long-term operational efficiency and reliability across the portfolio.

At the property level, onsite teams implemented select upgrades and operational adjustments to improve utility performance and extend asset longevity. Key projects in 2025 included generator system upgrades, repairs to parking decks and waterproofing to mitigate water intrusion risks, improvements to amenities and outdoor spaces, as well as targeted mechanical and electrical system refinements designed to better align building operations with occupancy patterns.

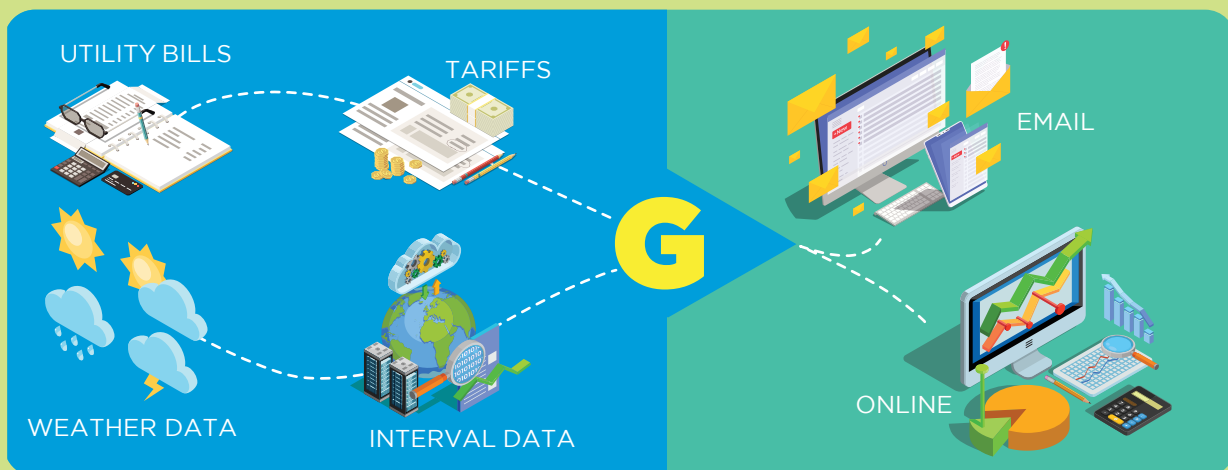
A major focus for FY2025 was advancing operational efficiency through day-to-day adjustments rather than large-scale capital replacements. Onsite teams concentrated on optimising systems, refining schedules, and synchronising building operations closely with real-time occupancy demands, thereby driving improved performance and energy outcomes without significant capital expenditure.

Leveraging Gridium for Data-Driven Energy Management

PRIME’s operational improvements in FY2025 were significantly supported by enhanced energy monitoring and analytics using Gridium. Onsite teams leveraged this technology to implement targeted actions such as baseload reduction, peak demand management, refined equipment sequencing, and schedule optimisation. This data-driven approach enabled properties to reduce unnecessary after-hours operation, smooth startup and shutdown sequences, and address persistent baseload consumption that often undermines efficiency.

Regular analysis of building load patterns empowered teams to apply site-specific operational refinements, including improved schedule management and staged equipment startups aligned with occupancy changes. In several instances, deeper onsite investigations uncovered root causes of excess runtime or demand spikes, allowing for sustainable corrections rather than temporary fixes.

These efforts yielded measurable year-over-year energy savings and robust returns on investment, highlighting the critical value of hands-on energy management combined with real-time data insights.



Tower 909 - Driving Energy and Emissions Reductions through Targeted Enhancements

During the year, Tower 909 implemented a range of focused capital and operational upgrades aimed at improving building efficiency, system performance, and sustainable resource management. Mechanical system enhancements, including the installation of variable frequency drives on air handling and pump systems, improved equipment control and lowered unnecessary energy consumption. These upgrades, combined with integrated building controls, strengthened monitoring capabilities and operational responsiveness across the site.

Infrastructure investments further supported efficiency and reliability by replacing aging domestic water and fire supply lines, reducing leakage risks and optimising water distribution. Complementary operational improvements, such as LED-lit monument signage and strategic system adjustments, enhanced overall building performance while reducing maintenance demands.

Collectively, these initiatives contributed to a notable 12% reduction in energy use compared to FY2024 and a 10% decrease in Scope 2 GHG emissions, underscoring Tower 909's commitment to sustainable, resilient operations that benefit tenants and the environment alike.



CLIMATE

Climate considerations are a central focus for PRIME, given their growing impact on asset resilience, operational performance, and long-term value creation. We recognise that transparent and decision-useful climate disclosures are essential to supporting a credible transition to a low-carbon economy. In line with this commitment, we align our reporting with the recommendations of the TCFD and the expectations set out in the SGX Sustainability Reporting Guide. We have strengthened our approach by drawing on both the core TCFD framework and its supplemental guidance. These resources continue to inform our disclosure practices and the integration of climate-related considerations across PRIME’s governance, strategy, risk management, and performance metrics.

The table below describes how we manage climate-related risks and opportunities with reference to the four key pillars recommended by TCFD:

Recommended Disclosure	PRIME’s Approach	Page Reference
Governance		
<ul style="list-style-type: none"> Describe the Board’s oversight of climate-related risks and opportunities. Describe the Management’s role in assessing and managing climate-related risks and opportunities. 	<p>The governance framework for sustainability at PRIME encompasses the Board of Directors, the ARC, and the Management team.</p> <p>Ultimate accountability for PRIME’s sustainability strategy rests with the Board, which also provides strategic guidance and validates material sustainability topics. The ARC is responsible for overseeing climate-related risks and opportunities within the scope of the ERM framework, conducting quarterly reviews of the risk register to identify relevant climate risks.</p> <p>The Management team holds the principal responsibility for embedding sustainability considerations into business operations in alignment with the sustainability strategy, which includes the formulation of action plans and the monitoring of their outcomes. To support these efforts, the central ESG team at LPC is engaged to coordinate and manage key ESG matters pertaining to the U.S. portfolio, offering specialised expertise in the execution and monitoring of sustainability initiatives at the property level.</p> <p>Both the Management team and the ESG function operate in reference to PRIME’s Sustainability Risk Framework which is integrated within the broader ERM framework, to effectively manage and monitor sustainability risks and opportunities. The ARC receives comprehensive updates on sustainability developments on a quarterly basis, ensuring sustained oversight.</p>	<p>pg. 86</p>

Strategy		
<ul style="list-style-type: none"> Describe the climate-related risks and opportunities the organisation has identified over the short-, medium-, and long-term. Describe the impact of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning. Describe the resilience of the organisation’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. 	<p>In 2023, PRIME completed a formal scenario analysis and climate risk assessment to identify climate-related risks and opportunities across its assets and operations over the short-, medium-, and long-term. With the assistance of an external consultant, a qualitative scenario analysis was undertaken to pinpoint a range of physical and transition risks pertinent to PRIME and its property portfolio.</p> <p>Currently, PRIME is considering the implementation of quantitative scenario analyses for prioritised climate-related risks to generate more precise data, which will enhance strategic decision-making and financial planning processes.</p> <p>The findings from this scenario analysis and risk identification inform our approach to building resilience within our operational strategy and asset management. PRIME acknowledges the climate risks facing its properties and is committed to ensuring that our buildings are designed and maintained to withstand the impacts of climate change, while minimising their contribution to adverse environmental effects.</p> <p>Further details regarding the specific response plans to the identified physical and transition risks, as well as climate-related opportunities, are provided in the Scenario Analysis Outcomes section on pages 98 to 101.</p>	<p>pg. 98-101</p>
Risk Management		
<ul style="list-style-type: none"> Describe the organisation’s processes for identifying and assessing climate-related risks. Describe the organisation’s processes for managing climate-related risks. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation’s overall risk management. 	<p>Our Sustainability Risk Framework operates as an integral component of the broader ERM framework. This framework encompasses the systematic processes of risk identification, assessment, mitigation, monitoring, and reporting for climate-related risks.</p> <p>All identified climate-related risks are documented within the risk register, which is actively maintained by Management and subject to quarterly review by the Audit and Risk Committee. Updates and modifications to the risk register are primarily informed by climate risk assessments and ongoing engagements among the Management, the LPC ESG team, asset managers, and other stakeholders involved in PRIME’s daily operations.</p> <p>Ultimate accountability for climate-related risks rests with Management, which remains answerable to the Board. To ensure effective oversight, Management may delegate responsibility for specific climate risks to designated individuals charged with their ongoing monitoring and management.</p> <p>Further details regarding our risk management framework are provided in the Enterprise Risk Management section of our Annual Report 2025, found on pages 49 to 52.</p>	<p>pg. 86, Annual Report - pg. 49-52, 69-70</p>

Metrics and Targets		
<ul style="list-style-type: none"> Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (“GHG”) emissions, and the related risks. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets. 	<p>PRIME is committed to keeping stakeholders well-informed of our sustainability performance through consistent tracking and transparent disclosure of key metrics, including energy consumption, water usage, and Scope 1 and Scope 2 greenhouse gas (GHG) emissions.</p> <p>Since the appointment of LPC as our consolidated property manager in 2022, significant enhancements have been made to data monitoring and collection processes across our portfolio. LPC’s expertise in ESG solutions and technology is augmented using Gridium, an advanced energy analytics platform. Gridium enables comprehensive tracking of resource consumption data and facilitates the identification of opportunities to improve energy efficiency.</p> <p>These advancements have led to improved data quality, supporting more accurate and reliable disclosures across all operations. Enhanced monitoring also enables more informed strategic planning and robust target setting. In line with this, PRIME has established quantitative goals for emissions and energy management: By 2030, we aim to achieve a 25% reduction in Energy Use Intensity as well as a 25% reduction in Scope 1 and Scope 2 GHG emissions, using 2022 as the baseline year.</p>	<p>pg. 92-93, 102-104</p>

SCENARIO ANALYSIS OUTCOMES

Scenario analysis serves as a critical tool for organisations to identify and comprehend the potential impacts of climate-related risks and opportunities under various future climate scenarios. By assessing how these climate-related factors may influence PRIME’s business operations, workforce, and the environment in which we operate, the insights gained from scenario analysis enable us to strengthen our long-term risk preparedness and organisational resilience.

In FY2023, PRIME conducted a qualitative analysis of potential climate-related risks and their implications for the business. The outcomes of this analysis informed the development of risk mitigation strategies and the identification of opportunities to enhance resilience and secure competitive advantages.

The scope of the analysis encompassed PRIME’s assets and operations across the U.S. and Singapore, considering time horizons aligned with national climate goals and PRIME’s strategic planning framework: short-term (up to 2030), medium-term (2030 to 2050), and long-term (2050 to 2100).

We developed two separate scenarios for the qualitative analysis:

1. Low Climate Change – the increase in global average temperature is less than 2°C by 2100, with sustained effort from various stakeholders to collectively achieve climate targets.
2. High Climate Change – the increase in global average temperature exceeds 4°C by 2100, due to “business-as-usual” operations and no significant or sustained effort from various stakeholders to achieve climate targets.

A set of widely recognised climate scenarios served as the foundation for our scenario analysis. Representative Concentration Pathways (“RCP”) and Shared Socioeconomic Pathways (“SSP”), as referenced by the Intergovernmental Panel on Climate Change (“IPCC”), were utilised to define parameters for our Low Climate Change and High Climate Change scenarios. Specifically, RCP2.6 and SSP1-2.6 informed the Low Climate Change scenario, while RCP8.5 and SSP5-8.5 guided the High Climate Change scenario.

The table below presents the key findings from this analysis, which are actively informing our strategic planning and decision-making processes. Accompanying this, the response plan details actions undertaken during the current year. Furthermore, we are evaluating the potential to undertake quantitative scenario analyses for priority climate-related risks, aimed at generating more precise data to support enhanced strategic decision-making and financial planning.

Risk	Business Impact	Risk Timeframe	Response Plan
Physical Risk			
<p>1. Extreme weather events (cyclones, flash floods, wildfires, and others)</p>	<p>Damage to properties and natural environment, affecting viability of PRIME's property related operations and the safety of employees.</p> <p>Increased frequency of such events may also affect planning and development of operations, such as reducing exposure to extreme event risks for new developments.</p>	<p>Short- to long-term risk</p>	<p>A comprehensive review of vulnerabilities across the entire portfolio is conducted annually to support ongoing business continuity planning and to provide regular updates. This process also includes continued education for onsite teams to enhance their awareness of climate-related vulnerabilities.</p> <p>For assets identified as having high exposure to climate hazards, physical site inspections will be performed as necessary to evaluate their resilience against current and future climate stresses. These assessments inform whether additional mitigation measures are warranted.</p> <p>Potential enhancement initiatives to strengthen resilience may include bolstering emergency preparedness, undertaking targeted capital improvements, and implementing landscaping upgrades designed to replace fire-prone materials susceptible to wildfires.</p>
<p>2. Extreme temperature rise</p>	<p>Increased temperature may result in discomfort to tenants and employees. Likely fiscal losses due to increased cooling costs and HVAC degradation.</p>	<p>Medium- to long-term risk</p>	<p>PRIME continues to prioritise HVAC system upgrades as part of its ongoing commitment to enhance energy efficiency across the portfolio. Projects are regularly evaluated, assessed, and implemented where necessary to optimise building performance and reduce energy consumption.</p> <p>In alignment with our energy management objectives, PRIME set a target to conduct ASHRAE Level II Energy Audits for all applicable assets by 2030, aimed at systematically identifying opportunities for energy reduction and efficiency improvements. These comprehensive assessments provided a detailed evaluation of building systems, controls, and operational practices, uncovering a range of no- and low-cost efficiency measures alongside longer-term capital investment opportunities.</p> <p>The completion of these audits establishes a consistent, portfolio-wide baseline that now enables PRIME to prioritise and phase the implementation of recommended efficiency measures starting in 2026. Additionally, PRIME continues to explore advanced building management systems to support ongoing energy optimisation and performance improvements across its assets.</p>
<p>3. Rising sea levels (including pluvial and fluvial flooding)</p>	<p>Infrastructure and physical assets situated at coastal locations would be subject to significant damage, which may impact property operations and reduce accessibility for employees and tenants.</p>	<p>Long-term risk</p>	<p>For properties identified as vulnerable to rising sea levels, physical onsite inspections will be conducted to evaluate their resilience. Where necessary, appropriate mitigation strategies will be implemented. These may include, but are not limited to, evaluating temporary flood barriers to be stored onsite, installing backflow preventers, and evaluating the placement of critical building equipment. Additionally, the emergency preparedness plans for these properties will be reviewed and updated to ensure robust flood response procedures are in place.</p>

Transition Risk			
4. Tenant preferences	As tenants are becoming more conscious of their carbon footprint, they may increasingly request for more sustainable features and services	Short-term risk	<p>Maintain leadership in sustainable practices by continuously adopting new technologies. Incorporate additional metrics into the tenant satisfaction survey to evaluate tenants' commitments, where applicable, toward a more sustainable future. Analyse all responses to identify common themes and assess their alignment with existing infrastructure for potential implementation.</p> <p>Demonstrate a strong commitment to accelerating the transition to electric vehicles by installing EV chargers at properties currently without such facilities, wherever feasible and appropriate.</p>
5. Increased pricing of GHG emissions	<p>The reliance on high-emission technologies within the real estate sector, such as inefficient building systems or outdated energy infrastructure, may expose the company to regulatory and market pressures for carbon reduction.</p> <p>Additionally, any introduction or potential increase in carbon tax where PRIME operates may lead to increased overall costs.</p>	Short-term risk	PRIME has established quantitative targets aimed at reducing GHG emissions. Advanced data collection tools are employed to monitor performance and identify opportunities for further GHG reduction initiatives. Additionally, incentive tracking is utilised to uncover potential cost savings, incentives, and rebates. PRIME also continues to assess and integrate innovative technologies for enhanced analytical monitoring of critical building systems, including HVAC, lighting, and plumbing.
6. Increased ESG reporting requirements	There will be a greater need for robust data collection mechanisms and reporting capabilities to meet increased reporting obligations, as regulators continue to develop more comprehensive reporting standards. As a listed company, PRIME would be subject to such standards and will be exposed to reputational risks or financial penalties if it is unable to meet such expectations.	Short-term risk	<p>PRIME has formalised data collection procedures to ensure consistency in methodology and processes across the portfolio, and has utilised the Measurabl platform in FY2025 to centralise and automate ESG data collection for improved data quality and reliability. Other than leveraging on technologies, we conduct comprehensive property manager training sessions, as well as internal audits and reviews, to continually enhance quality assurance, data auditability, and operational efficiency.</p> <p>We engage qualified consultants to support the ongoing development of PRIME's sustainability reporting, ensuring alignment with recognised reporting standards and applicable regulatory requirements. Additionally, considerations are being made to utilise ASHRAE Level II building audits to identify opportunities for the installation of sub-meters in building systems, thereby enabling more granular data collection and enhanced measurement capabilities.</p>
7. Building certification requirements	Asset owners may be required to renovate existing buildings to match more stringent sustainability standards or requirements. This would involve high capital expenditure to perform building upgrades and retrofitting.	Medium-term risk	<p>Assess leading, internationally recognised third-party organisations and pursue relevant certifications to validate both individual building and portfolio-wide performance in sustainable environmental and social practices.</p> <p>Engage with and influence the value chain and building occupants to foster a collective commitment toward a sustainable transition to a low-carbon future.</p>

PRIORITISED CLIMATE-RELATED OPPORTUNITIES

Building on the insights gained from the scenario analysis, PRIME is equipped to adopt a more holistic approach to identifying and managing the impacts of climate change on our business. Having gained a comprehensive understanding of our exposure to climate-related risks and opportunities, we have prioritised critical opportunities by evaluating their time horizons, potential impacts on our business, and implementing targeted management strategies to effectively capitalise on them.

Opportunity: Improving resource efficiency	
Time Horizon	Short-term (up to 2030)
Potential Business Impact	PRIME is committed to enhancing the resource efficiency of its portfolio, thereby reducing both operating costs and the environmental impact of our properties. Our initiatives focus on lowering portfolio-wide emissions and energy consumption, offering the added advantage of attracting investors and tenants who share our dedication to resource efficiency and decarbonisation.
Management approach	Quantitative targets for emissions reduction and energy management have been established. Furthermore, ASHRAE Level II Energy Audits have been conducted across all applicable assets to identify specific opportunities for improvement. The Manager remains committed to exploring innovative solutions and technologies that support the achievement of these targets.

WATER MANAGEMENT

MANAGEMENT APPROACH

Water plays an important role in PRIME's operations, supporting tenant use and landscape irrigation across our portfolio. Recognising its importance, we treat responsible water management as a priority that strengthens operational efficiency, supports long-term resource stewardship, and reduces our environmental footprint.

Guided by our Environmental Policy, we apply a structured approach to identifying, assessing, and implementing water-related initiatives at both the portfolio and asset levels. This includes analysing consumption patterns, addressing operational inefficiencies, and improving performance through technology upgrades, behavioural measures, and continuous monitoring.

We adopt a data-driven process to understand and manage our water impacts. Consumption is tracked across all properties to detect trends, anomalies, and opportunities for improvement, enabling tailored actions that reflect each asset's operating profile. As we deepen our understanding of consumption dynamics, we will define short-, medium-, and long-term quantitative targets that reflect reduction potential and resource-efficiency goals.

Property management teams actively implement water conservation measures by planning, developing, and overseeing the efficient use of water resources. These efforts are particularly crucial for properties situated in drought-affected regions like Texas and California⁴.

This management approach ensures our efforts remain proactive, operationally grounded, and well aligned with PRIME's broader environmental commitments. By integrating water considerations into daily operations and long-term planning, we aim to preserve scarce resources, enhance resilience, and support more sustainable outcomes across our portfolio.

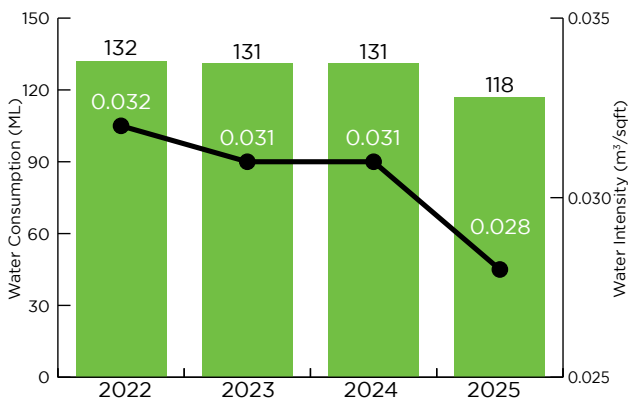
⁴ Properties in Texas: (1) Tower 909, (2) Promenade I & II. Properties in California: (1) Park Tower, (2) Tower I at Emeryville, (3) Sorrento Towers

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

In FY2025, total water consumption across our operations amounted to 118 megalitres (“ML”), with 49 ML sourced from areas experiencing water stress⁵. This represents a 10.6% reduction in water consumption compared to baseline year levels. Our water intensity for FY2025 was recorded at 0.028 m³/sqft.

We continue to strengthen water stewardship across the portfolio through targeted efficiency measures, active monitoring, and rapid response protocols. In FY2025, these disciplined operational efforts resulted in a 9.92% reduction in water consumption compared to FY2024, demonstrating improved visibility and control over water use. These achievements not only help mitigate operational risks and control costs but also reinforce our commitment to long-term resource efficiency.

Comparison of Water Consumption across reporting periods⁶



⁵ Determined using data from the World Resources Institute’s Aqueduct tool: <https://www.wri.org/aqueduct>

⁶ **Notes:**

- In FY2023, water consumption for FY2022 was restated for all properties (except One Town Center) due to reflection of higher quality data that was available through improved data collection methodology and retrospectively applied to FY2022 data.
- The chosen denominator for water intensity was net lettable area in square feet.

Enhancing Water Stewardship with WaterSignal Technology

PRIME has implemented WaterSignal (also known as Metron), an advanced real-time water monitoring system that uses non-invasive sensors attached to existing meters, or inline meters where necessary. This technology provides detailed hourly or daily water usage analytics accessible through a secure online portal. When consumption exceeds predefined thresholds, sophisticated cloud-based analytics trigger immediate alerts to onsite teams, enabling rapid detection of leaks or inefficiencies and supporting proactive water conservation efforts.

WaterSignal has significantly transformed water management practices within our buildings. By allowing custom alert thresholds for both business and non-business hours, the system effectively identifies irregular water usage patterns such as running toilets or faucets. This capability empowers operations teams to respond promptly, reducing water loss and lowering costs. Unlike previous reactive approaches reliant on inspections or tenant reports, WaterSignal enables a proactive maintenance strategy. This real-time monitoring streamlines preventative maintenance, accelerates response times, and substantially minimises unnecessary water waste across the portfolio.



Water Efficiency Success at 171 17th Street

171 17th Street demonstrated exceptional water stewardship by achieving over a 30% reduction in water consumption year-over-year compared to FY2024. This success was driven by continuous water use monitoring combined with a swift leak detection and response protocol.

In September, the system triggered a high-usage alert, leading to the identification and resolution of a leak within just three hours. Although the leak was short-lived, it caused daily water consumption to double, highlighting how rapidly undetected leaks can escalate consumption and costs. Thanks to early detection and rapid intervention, the property avoided days or weeks of excessive water use, preventing significant resource waste and mitigating potentially substantial financial impacts. This case exemplifies how proactive monitoring and prompt response enable meaningful resource savings and cost control.



WASTE MANAGEMENT

MANAGEMENT APPROACH

Waste generated across PRIME's properties arises predominantly from tenant activities, making responsible waste management a material topic for our operations. Effective waste stewardship requires a clear understanding of waste sources, consistent monitoring, and the sustained implementation of reduction and recycling initiatives. Guided by our Environmental Policy, PRIME is committed to minimising waste impacts and supporting more circular resource flows across our portfolio.

Our approach emphasises active engagement with tenants to encourage responsible consumption and disposal behaviours. Through regular communication, identification of waste generation trends, and targeted initiatives at both the portfolio and property levels, we work collaboratively to improve waste outcomes. This includes maintaining recycling programmes across all assets, with an emphasis on single-stream recycling where appropriate to simplify sorting, increase participation, and enhance overall efficiency. These programmes, coordinated by the LPC ESG Team, help divert materials from landfill and contribute to broader circular economy objectives.

To support informed decision-making, we collect waste and recycling data from licensed waste management vendors and track performance over time. This monitoring allows us to evaluate the effectiveness of our initiatives, identify areas of improvement, and tailor approaches to the specific operating contexts of individual properties.

Looking ahead, PRIME remains committed to expanding our waste management efforts, including circularity-focused measures and further tenant engagement initiatives. As we continue to analyse waste generation patterns, we will establish short-, medium-, and long-term quantitative targets that reflect reduction opportunities and support our broader environmental goals.

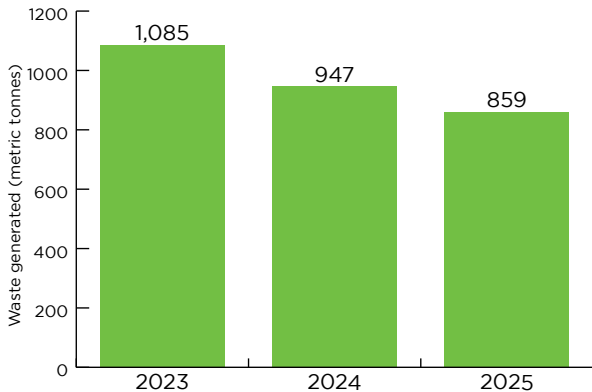
Through this structured and proactive approach, we aim to reduce waste impacts, enhance recycling, and align our operational practices with PRIME's long-term sustainability commitments.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

PRIME continues to advance waste management practices across the portfolio, prioritising waste reduction, improved landfill diversion, and targeted recycling initiatives. In FY2025, portfolio-wide waste generation amounted to 859 metric tonnes of non-hazardous waste, with zero hazardous waste reported. Of this total, 218 metric tonnes, representing 25%, were successfully diverted from landfill disposal through reuse, recycling, and composting efforts.

Despite increased occupancy and tenant activity across the portfolio, total waste declined by 9.59% compared to FY2024 and by 21% relative to 2023 levels, underscoring the effectiveness of operational controls and enhanced waste oversight. Landfill disposal decreased by 11.19% year-over-year, reflecting improved handling practices and greater visibility into asset-level waste streams. While some properties experienced increases in waste generation aligned with rising occupancy, portfolio-wide tracking enabled the identification of trends and informed responsive operational adjustments.

Comparison of Waste Generation across reporting periods⁷



⁷ **Notes:**
 1. Waste generation data is only available from FY2023 onwards. This is because in FY2022, PRIME was undergoing a transition from various property management companies to Lincoln Property Company. FY2023 saw an improved and standardised data collection methodology for waste-related data.

While we achieved notable improvements in waste performance across much of the portfolio in 2025, addressing challenges related to data quality and consistency remain a priority. As occupancy levels rise and waste volumes fluctuate, management is committed to deepening collaboration with waste vendors to enhance the accuracy and consistency of data collection and asset-level reporting.

Certain properties experienced increased waste generation during the year, often corresponding with higher building utilisation. These locations will continue to receive focused attention through operational adjustments, optimisation of service levels, and enhanced waste stream separation to better manage waste outputs.

Looking ahead, PRIME aims to expand its waste diversion programs by exploring additional opportunities for composting, specialty recycling, and glass recycling where infrastructure and tenant engagement support further reduction of landfill disposal.

Despite these challenges, our portfolio demonstrated sustained progress in reducing overall waste and landfill disposal in 2025, even amid growing occupancy. Continued advancements in data visibility, targeted operational interventions, and strategic expansion of diversion initiatives position the portfolio to further elevate waste management performance while supporting active and well-utilised assets.

Driving Waste Efficiency

In 2025, PRIME made substantial advances in waste management across its portfolio, demonstrating focused efforts to reduce landfill disposal and increase diversion through targeted initiatives.

At Crosspoint, a dedicated focus on waste efficiency yielded a more than 23% reduction in total waste compared to 2024, accompanied by a 27% decrease in landfill disposal. These improvements reflect disciplined operational practices and effective management of disposal streams at the property level.

Tower 909 recorded one of the most significant gains within the portfolio, achieving a year-over-year reduction of over 45% in total waste, driven largely by a parallel decline in landfill disposal. This marked improvement highlights the effectiveness of enhanced waste handling protocols amid increased building activity.

Waterfront at Washingtonian exemplified responsible specialty waste management by advancing an electronics recycling initiative. In September 2025, 482 pounds of electronic equipment were properly recycled and processed by eAsset Solutions, ensuring compliance with regulatory standards for material recovery and data sanitisation. This initiative underscores PRIME’s commitment to managing non-traditional waste streams beyond standard landfill and recycling programs.

At 222 Main, targeted tracking and separation of recyclable materials enabled a significant expansion of glass recycling efforts, increasing the volume diverted from 0.5 metric tonnes in 2024 to 3.29 metric tonnes in 2025. This progress illustrates how focused waste stream monitoring can unlock new diversion opportunities within existing operations.

Several properties, including Park Tower, Sorrento Towers, and Tower Emeryville, sustained robust composting programs throughout the year, collectively diverting over 11 metric tonnes of organic waste from landfill. These composting initiatives contribute to broader waste reduction targets and establish a scalable foundation for organic waste diversion where feasible.

Collectively, these property-level successes demonstrate PRIME’s comprehensive approach to waste management, combining operational oversight, targeted diversion strategies, and responsible materials handling to drive continuous improvement across the portfolio.



SOCIAL

SAFE AND SUSTAINABLE SPACES FOR TENANTS

MANAGEMENT APPROACH

Providing safe, healthy, and sustainable spaces is central to PRIME's role as a responsible manager of commercial properties. We recognise that the built environment plays a significant role in supporting the well-being, comfort, and productivity of our tenants, and this makes tenants' health and safety a material focus for our business. Ensuring high-quality building performance is not only essential for operational excellence but also for fostering long-term tenant relationships and creating workplaces that support positive social outcomes.

PRIME continues to advance its commitment to third-party building certifications as part of its broader sustainability strategy. The portfolio has set a target for all assets to achieve a minimum of two recognised sustainability certifications, including the WELL Health-Safety Rating as a foundational credential.

Our approach to supporting tenant wellness and satisfaction extends beyond physical infrastructure. We aim to cultivate environments that promote social connection, collaboration, and a sense of community. PRIME facilitates this through the provision of functional and health-supportive spaces, such as fitness centres and access to healthy food options, and by hosting tenant engagement programmes in partnership with local vendors.

We also recognise that tenant satisfaction is integral to business continuity and asset performance. Prioritising health, safety, and well-being contributes to stronger tenant retention, higher renewal rates, and a more vibrant and engaged occupancy base. By regularly engaging with tenants and understanding their needs, we ensure our initiatives remain responsive and relevant.

Through this structured and proactive management approach, PRIME continues to integrate sustainability, safety, and wellness considerations into building operations and tenant engagement. These efforts reinforce our commitment to providing safe, resilient, and supportive spaces for all occupants, while aligning with PRIME's broader sustainability and stakeholder-focused objectives.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

Strong building performance is a key aspect of providing safe, healthy, and sustainable spaces for tenants, and third-party certifications and ratings play an important role in validating these efforts. As part of PRIME's broader focus on maintaining high-performing, well-managed assets, we closely monitor the ENERGY STAR performance of our properties to assess and strengthen operational efficiency.

In FY2025, PRIME's portfolio sustained a strong commitment to energy efficiency, achieving an average ENERGY STAR score of 82 across its 13 properties. This performance remains well above the national median and is consistent with the results achieved in FY2024. Notably, 11 of the 13 properties which represents 84% of the portfolio attained a score of 80 or higher. This underscores PRIME's dedication to maintaining high-performing, energy-efficient assets throughout its portfolio.

Certification efforts accelerated during the year, with 9 properties earning ENERGY STAR certification, a marked increase from 6 certifications in the prior year. Furthermore, 8 properties demonstrated score improvements compared to FY2024, reflecting the tangible benefits of targeted operational enhancements, system optimisations, and active energy management spearheaded by onsite property management and engineering teams.

Over the longer term, PRIME has achieved meaningful gains in energy efficiency. The average ENERGY STAR score rose steadily from 74 in 2022, to 78 in 2023, before reaching 82 in both 2024 and 2025. This sustained upward trajectory highlights our ongoing focus on operational excellence, data-driven strategies, and comprehensive portfolio-wide energy management even as building usage and occupancy return to normal.



ENERGY STAR® PERFORMANCE

FY2025

82	Average score for 13 portfolio properties
84%	Percentage of PRIME's 13 properties with a score of 80 or higher
8	Properties that had a score improvement compared to FY2024

^a The ENERGY STAR score rates the building's energy performance relative to similar buildings nationwide. Expressed on a 1-100 scale, a higher score denotes better energy efficiency. A score of 50 represents median energy performance, while a score of 75 or higher indicates that the building is a top performer. More information is available at: https://www.energystar.gov/buildings/benchmark/understand_metrics/how_score_calculated

In FY2025, PRIME secured the WELL Health Safety Rating across its entire portfolio, demonstrating our dedication to providing safe, healthy, and well-managed environments for our tenants. This internationally recognised certification, verified by an independent third-party, evaluates operational policies, maintenance standards, emergency preparedness, and engagement with stakeholders.



Achieving this rating involved enhancing critical aspects of building management, such as air and water quality control, implementation of green cleaning practices, comprehensive emergency response protocols, and proactive communication with tenants. This accomplishment reflects the combined efforts to improve building resilience and promote tenant well-being, reinforcing our unwavering commitment to delivering spaces that prioritise health, safety, and superior tenant experience.

In FY2025, PRIME's portfolio continues to demonstrate strong commitment to verified building excellence, with 12 of the 13 properties achieving two or more third-party certifications. These certifications, which include the WELL Health-Safety Rating and enhanced ENERGY STAR performance, provide independent validation of PRIME's environmental stewardship, operational excellence, and dedication to occupant health and well-being. They not only affirm the quality, safety, and sustainability of our assets but also support tenant expectations for resilient, high-quality workplaces.

PRIME's Building Certifications

222 Main	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 83 in 2025 • LEED Gold (Building Design and Construction)
171 17th Street	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 84 in 2025 • LEED Gold (Operating and Maintenance) • LEED Silver (Building Design and Construction)
Sorrento Towers	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 91 in 2025 for Sorrento Tower I • ENERGY STAR Certified and Rated 90 in 2025 for Sorrento Tower II • LEED Gold (Building Design and Construction) • LEED Certified (Operations and Maintenance)
Park Tower	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 83 in 2025 • LEED Gold (Operations and Maintenance)
Village Center Station II	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Rated 87 • LEED Silver (Building Design and Construction)
Tower I at Emeryville	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 80 in 2025
CrossPoint	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Rated 67 in 2025 • LEED Gold (Building Design and Construction)
Waterfront at Washingtonian	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Rated 89 • LEED Gold (Operations and Maintenance)
Tower 909	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 87 in 2025 • LEED Silver (Operations and Maintenance)
Promenade I & II	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 81 in 2025 for Promenade I • ENERGY STAR Certified and Rated 78 in 2025 for Promenade II
The 101	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Rated 71 in 2025
Village Center Station I	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 83 in 2025 • LEED Gold (Building Design and Construction)
Reston Square	<ul style="list-style-type: none"> • WELL Health-Safety Rating • ENERGY STAR Certified and Rated 77 in 2025 • LEED Silver (Building Design and Construction)

We actively cultivate a safety-first culture with tenants across all properties. Dedicated channels invite realtime reporting of safety observations and concerns, enabling swift action and continuous refinement of health and safety practices. The intent is to empower early hazard detection, strengthen transparency, and maintain consistently safe, well-managed spaces for every occupant that complements our building standards with day-to-day behavioural excellence.

To ensure these efforts are purposeful and measurable, we gather structured feedback through the annual Kingsley survey and post-event evaluations. Property teams use event trackers to monitor participation and sentiment, and coordinate delivery via asset-level calendars to keep programming targeted and effective. Insights from these processes inform future engagement and align tenant safety initiatives with PRIME's broader sustainability agenda to support well-being and enhance tenant experience.

KINGSLEY SURVEYS

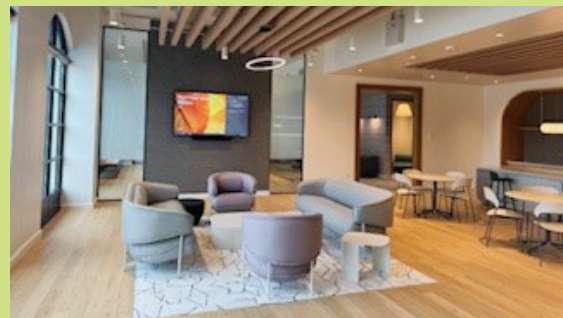
The Kingsley survey is a core tool in our tenant experience strategy, providing objective insights and industry benchmarking against the Kingsley Index which is the real estate sector's leading standard for measuring tenant satisfaction. We use these findings to target improvements in key enablers of this material focus area that include building operations, health and safety practices, and community engagement. In FY2025, PRIME's portfolio score in Overall Satisfaction was 4.55 and exceeded the Kingsley Index average, underscoring the effectiveness of our continuous improvement approach and its contribution to stronger tenant outcomes and long-term asset resilience.

Amenity enhancements across the portfolio are guided by a strategic focus on tenant well-being, environmental stewardship, and the long-term resilience of our assets. Our investments prioritise adaptable, thoughtfully designed spaces that support daily activities, foster community connection, and enhance occupant comfort, while integrating principles of durability, resource efficiency, and lifecycle value. These enhancements range from improved indoor shared spaces to outdoor areas designed to strengthen the connection between people and their surroundings. They showcase PRIME's integrated approach to sustainability by balancing tenant experience, operational efficiency, and careful capital allocation.

Elevating Tenant Experience through Amenity Enhancements

In FY2025, PRIME advanced its commitment to tenant well-being and active community engagement by delivering a series of thoughtfully designed amenity enhancements across multiple properties. These improvements have prioritised creating functional, welcoming, and adaptable spaces that underpin wellness, collaboration, and comfort in the workplace.

At the Promenade Amenity Center, tenants gained access to a versatile environment featuring a blend of inviting lounge areas, collaborative spaces, and conference rooms suited for both focused meetings and informal connections. Designed with tenant wellness at its core, the center emphasises comfort and adaptability, accommodating daily use as well as larger gatherings. Following its opening, the management team hosted an open house to foster community engagement and encourage active utilisation of the new amenities.



The 101's Patio Project transformed the outdoor area into an extension of the tenant experience. Enhancements such as new furniture, large shade umbrellas, and outdoor televisions created a comfortable, functional setting perfect for informal meetings and socialising. The addition of a new "Patio 101" sign mounted on a faux plant wall not only strengthens the space's identity but also contributes to an inviting atmosphere. Through value engineering, the project succeeded in delivering impactful design while achieving capital savings.



At Waterfront at Washingtonian, the installation of curated artwork and signage throughout the amenity and lobby areas elevated the environment, cultivating a refined and restorative atmosphere. This enhances tenant experience by supporting moments of pause and informal connection during the workday. Additionally, new branded signage near the garage entrance improved wayfinding and contributed to a cohesive and welcoming arrival experience.



Village Center Station I unveiled a fully redesigned lobby and amenity experience in the fourth quarter. The revamped space introduces a new tenant lounge, quieter work areas, a conference room, and an updated security front desk, all crafted to enhance daily usability and support productivity. Architectural elements such as a sculptural plant feature, a fireplace visible from shared spaces, and a refreshed entrance framing combine to create an elevated arrival experience that establishes a strong sense of place for tenants and visitors alike.



Collectively, these amenity enhancements across PRIME's portfolio underscore the organisation's integrated approach to sustainability, operational excellence, and tenant well-being. By investing in adaptable, thoughtful spaces that balance comfort, functionality, and environmental stewardship, PRIME continues to deliver resilient and engaging environments that meet the evolving needs of its tenants today and into the future.

Enhancing Health and Well-being

In 2025, PRIME delivered a comprehensive and diverse range of health and wellness programs designed to support both the physical and mental well-being of tenants across its portfolio. These initiatives reinforce wellness as a core component of PRIME’s tenant experience strategy, further underscored by the portfolio-wide renewal of the WELL Health Safety Rating.

Throughout the year, tenants benefited from a variety of engaging activities. At Tower 909, the “Fall into Wellness” event offered restorative experiences such as guided stretch classes, chair massages, wellness vendor showcases, supplementation bars, and wellness kits tailored to support daily health routines. Similarly, Reston Square hosted quarterly chair massage sessions, providing convenient opportunities for tenants to pause and recharge during their busy workdays.



Village Center Station demonstrated its commitment to sustainable wellness by organising the annual Bike to Work Day, an annual event organised by Way to Go in partnership with eight regional transportation management associations. The programme encouraged employees across Denver to choose cycling as an eco-friendly commute alternative. The event not only promoted physical health and stress reduction but also helped improve air quality. Local vendors contributed refreshments and giveaways, fostering a strong sense of community and sustainable commuting practices.



At Waterfront at Washingtonian, collaboration with tenants brought on-site yoga classes to the building’s fitness center, creating space and time for employees to stretch, unwind, and recharge after the workday. Meanwhile, Crosspoint enhanced workplace camaraderie with its “Fan Fest,” bringing tenants together for an afternoon of food, drinks, and live music to celebrate their home team, the Philadelphia Eagles.



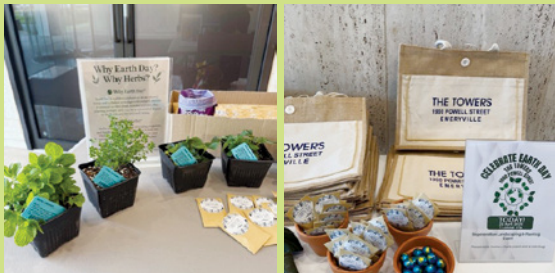
Collectively, these targeted wellness initiatives demonstrate PRIME’s dedication to creating vibrant, healthy workplaces that prioritise tenant well-being, enhance community engagement, and support holistic productivity and satisfaction.

PRIME Time - Celebrating Earth Day

Earth Day serves as a key portfolio-wide engagement opportunity for PRIME, fostering tenant connection through hands-on, accessible sustainability activities. In 2025, management teams once again coordinated a series of Earth Day initiatives across the entire portfolio, delivering a consistent and meaningful platform for environmental awareness and participation.

The programmes this year featured a diverse mix of environmentally focused actions, including e-waste and battery recycling drives, distribution of plant and pollinator-friendly giveaways, and educational pop-ups tailored to each building’s unique context. This approach not only engaged tenants locally but also reinforced a collective sustainability commitment shared across all properties.

A standout example was Tower I at Emeryville, which hosted a dynamic Earth Day event. The property organised an e-waste collection drive coupled with a Regenerative Landscaping and Planting activity. Tenants were given herb plants and participated in hands-on educational sessions highlighting the environmental benefits of regenerative landscaping practices. This event successfully combined practical action with valuable learning, exemplifying PRIME’s commitment to fostering sustainable communities.



Cultivating Biodiversity and Tenant Engagement

Recognising the vital role bees play in maintaining healthy ecosystems and supporting local biodiversity, PRIME has actively engaged tenants through immersive educational programs and hands-on activities centered around pollinator awareness. In partnership with Alvéole, eight properties now host nine beehives and six bee homes which marks an increase in property participation from the previous year and strengthening PRIME’s commitment to biodiversity on-site.

To deepen tenant connection with these important pollinators, PRIME invited tenants to participate in “From the Hive to the Honey Jar,” a hands-on seminar led by expert beekeepers. Participants experienced each step of the honey extraction process firsthand starting from uncapping the frames to jarring and labelling. This provided them with a unique appreciation for the craftsmanship and complexity involved.

Beyond honey, tenants explored the many uses of beeswax in the “Wonders of Beeswax” artisanal workshops. These sessions featured activities such as hand-dipped candle making and crafting homemade lip balm. Guided by skilled beekeepers, attendees not only developed new craft skills but also learned about the rich history and traditional techniques underpinning beeswax production. This tactile, sensory experience highlighted the enduring artistry of the hive and deepened tenant awareness of the ecological significance of bees.



Through these innovative programs, PRIME successfully integrates biodiversity conservation with tenant engagement, fostering a community that values and supports the natural environment.

EMPLOYEE HEALTH AND WELL-BEING

MANAGEMENT APPROACH

Safeguarding the health, safety, and well-being of our employees, tenants, and the broader community is fundamental to how we operate. PRIME is committed to cultivating a work environment where people feel supported, protected, and empowered to perform at their best. Our goal each year is to achieve zero workplace injuries and fatalities, and although we consistently maintain a strong safety record, we remain vigilant in identifying and managing potential risks such as fire hazards, ergonomic challenges, and building-related safety concerns.

Protecting employee health and well-being is not only a legal obligation but also a critical component of workforce productivity, talent retention, and organisational resilience. By proactively managing occupational risks, providing safe working conditions, and fostering a culture of care, we reinforce PRIME's long-term commitment to responsible and people-centric operations. This focus on well-being supports broader stakeholder satisfaction and strengthens our ability to deliver safe and sustainable spaces across our portfolio.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

PRIME manages workplace safety through its ERM framework, which provides a systematic approach for recognising, analysing and addressing operational risks across the organisation. Within this framework, workplace hazards are identified early and managed through targeted controls that help maintain safe and reliable working conditions. The process includes regular evaluations to ensure risks remain well understood and appropriately mitigated, supporting a resilient operating environment.

As part of this risk oversight structure, we conduct quarterly assessments, with outcomes captured in a central risk register. This register acts as a core monitoring tool, offering visibility over existing safety measures, highlighting areas that may require enhancement and enabling timely responses when new risks emerge.

Further details on PRIME's overall risk assessment methodology and governance can be found in the ERM section of PRIME's Annual Report 2025 on pages 49 to 52.

We engage closely with employees to ensure they feel empowered to raise safety concerns and contribute to a secure workplace. Employees can report hazards through a confidential channel, supported by a strict non-reprisal commitment that protects anyone who speaks up. These reporting mechanisms are reviewed annually to maintain their effectiveness and alignment with good practice. In addition, regular discussions led by property managers provide employees with opportunities to share feedback on workplace conditions and identify areas for improvement. Together, these practices help build a culture of vigilance, openness and shared responsibility for health and well-being. In FY2025, we had zero workplace injuries and fatalities⁹.

An annual employee survey conducted in 2024 and 2025 demonstrated consistently strong overall satisfaction of 100% with the workplace environment and support services. The results reflected positive employee perceptions of PRIME's commitment to well-being, operational excellence, and sustainability. Areas for ongoing focus include maintaining high service standards, enhancing workplace comfort, and supporting employee engagement initiatives. These insights continue to guide PRIME's efforts to foster a supportive and productive work environment.

Beyond safety management, PRIME supports well-being by offering a competitive and comprehensive compensation framework for all full-time employees in Singapore. This includes medical and healthcare benefits, insurance coverage, and entitlements such as annual, medical, and parental leave. In 2025, there were no instances of employees taking parental leave as none of the 6 employees had welcomed a new child in 2025. To further enhance long-term financial security, the Manager also contributes to the Central Provident Fund (CPF), Singapore's national pension savings scheme. These provisions play an integral role in supporting our ability to attract and retain talent while ensuring that employees are well-supported in both their personal and professional lives.

⁹ 42 of LPC's employees were based at PRIME's properties as of 31 December 2025.

HUMAN CAPITAL MANAGEMENT

MANAGEMENT APPROACH

At PRIME, our approach to human capital management is grounded in the belief that our people are our greatest strength and the foundation of our long-term success. We are committed to fostering a workplace that encourages collaboration, innovation, and open exchange of ideas. This commitment is supported by targeted investments in human capital aimed at developing and retaining a talented, engaged, and resilient workforce.

Central to our management approach is the promotion of fair employment practices. The Manager upholds policies that ensure all employees have access to equal opportunities and a work environment built on respect and inclusion. This includes providing every team member with equitable access to career advancement, as well as structured learning and development programmes that enable continuous professional growth.

Our belief in the power of a diverse and inclusive workforce underpins how we navigate industry headwinds, economic uncertainties, and shifting regulatory landscapes. By embracing diversity in backgrounds, perspectives, and experiences, we strengthen organisational agility and reinforce PRIME's ability to adapt and thrive in a dynamic environment.

Through these efforts, PRIME's human capital practices support a workplace where individuals can contribute meaningfully, advance their skills, and grow in tandem with the organisation's evolving needs.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

DIVERSITY AND EQUAL OPPORTUNITY

As part of our broader human capital management approach, our diversity and inclusion practices reflect our commitment to fostering an equitable and supportive workplace for all employees.

Guided by our HR policies and fair employment principles, the Manager upholds transparent and fair hiring processes that emphasise skills, experience, and potential. These policies underpin our efforts to maintain a respectful, bias-free environment where every team member feels valued and supported. Beyond our internal practices, our Vendor Diversity Policy extends our commitment to inclusivity by encouraging engagement with suppliers from diverse backgrounds, contributing to broader economic participation while enhancing the quality of our business relationships.

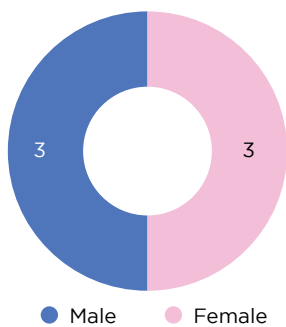
	New Hires in FY2025		Turnover in FY2025	
	Number	Rate (%)	Number	Rate (%)
By Gender				
Female	1	17	1	17
Male	0	0	0	0
Age Group				
Under 30 years old	0	0	0	0
30-50 years old	1	17	1	17
Over 50 years old	0	0	0	0
Region				
Singapore	1	17	1	17
United States	0	0	0	0

The Manager maintains a strong emphasis on fostering an inclusive workplace, recognising that the composition and needs of a small team naturally evolve over time. With six employees who collectively bring varied backgrounds, skills, and perspectives, diversity is inherently reflected in our workforce. The equal representation of women and men further demonstrates that inclusivity is already embedded in our organisational fabric. To ensure this balance is sustained we remain attentive to our team’s demographic profile, even though we do not formally track diversity metrics due to our modest workforce size. This ongoing awareness enables us to uphold equitable representation and contributes to maintaining a culture rooted in fairness and respect.

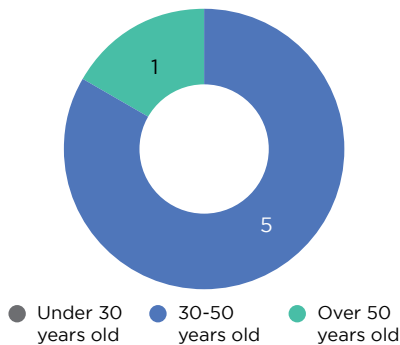
Our commitment to supporting every employee is reinforced through equitable access to development opportunities and a comprehensive suite of benefits designed to enhance both professional growth and personal well-being.

Throughout FY2025, we maintained a stable workforce of six employees, with an equal gender distribution of 50% female and 50% male. Our age demographics also reflect a balanced team, with 83% of employees between 30 and 50 years old, supporting organisational resilience and capability. All employee data is measured by headcount and represents the total number of individuals as at the end of the reporting period.

Gender Classification for Employees



Age Classification for Employees



TRAINING AND EDUCATION

Strengthening human capital requires consistent investment in employee growth, and this principle shapes the way we approach training and career development across the organisation.

In 2025, all the employees took part in performance and career development discussions, a practice that reinforces our commitment to equipping our team with the guidance they need to progress.

To ensure our employees remain well-prepared for the demands of a rapidly evolving industry, we offer a range of fully sponsored training programmes. These courses cover key technical and professional subjects, such as accounting, taxation, and sustainability, and are delivered through established providers including REITAS, SGX, ISCA, as well as our external service partners and auditors. Participation is systematically recorded through training registers, enabling us to track learning activities and ensure visibility over the time invested in capability building.

During FY2025, our learning initiatives resulted in employees achieving an average of 21.7 training hours, surpassing our target of 20 hours per person. This outcome reflects our ongoing emphasis on meaningful development opportunities that strengthen individual competencies and support broader organisational effectiveness.

Average Training Hours	
	FY2025 (Hours)
By Gender	
Female	21.8
Male	21.5
By Employee Category	
C-Suite	21.5
Non-executive	21.8
Overall	21.7

LOCAL COMMUNITIES

MANAGEMENT APPROACH

We recognise that building meaningful connections with the local community is essential to creating a positive and welcoming environment for our tenants. The quality of tenant experience and relationships with the surrounding community directly influences the vibrancy of our properties, the stability of occupancy, and the long-term performance of our portfolio. By fostering spaces where individuals feel valued, supported, and engaged, we enhance both their well-being and sense of belonging which are factors that contribute to stronger tenant satisfaction and sustained demand for our properties.

With this in mind, we strive to cultivate inclusive environments that enable tenants of all backgrounds to feel at home, while strengthening the relationships between our properties and the communities that surround them. Our Community and Tenant Engagement Policy provides a clear framework for guiding these efforts. This approach not only reinforces our social licence to operate but also supports the resilience and relevance of our assets within their local contexts. Through these efforts, we aim to maintain environments where communities and our properties can thrive together.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

Tenant and community engagement remains a central pillar of PRIME's social strategy, playing a vital role in driving tenant satisfaction and supporting long-term portfolio performance. Throughout FY2025, PRIME, in collaboration with onsite management teams, executed a robust and increasingly impactful calendar of tenant- and community-focused programming across the portfolio. These efforts reflect our commitment to fostering environments where tenants feel connected, supported, and engaged, while also contributing positively to the communities surrounding our properties.

To reinforce this commitment, PRIME advanced its engagement initiatives through structured programs and consistent on-the-ground activities. Property managers coordinated and monitored these efforts via a dedicated tenant event tracker and relations calendar, ensuring a systematic and well-organised rollout of diverse activities designed to strengthen tenant relationships, promote social cohesion, and enrich the tenant experience.

PRIME hosted 202 tenant and community events in FY2025 which is a 29% increase compared to the previous year. Tenant events rose significantly from 124 in FY2024 to 166 in FY2025, while community events increased from 32 to 36. This expanded programming created more frequent touchpoints between tenants and property teams, fostering greater visibility, responsiveness, and a stronger sense of community within the workplace.

The programmes encompassed tenant appreciation initiatives, health and wellness experiences, sustainability activations, and community partnerships. These thoughtfully designed events not only enhanced daily tenant experience but also exemplified PRIME's dedication to cultivating workplaces built on connection, inclusion, and long-term positive impact.

The growth, consistency, and quality of engagement activities led by our onsite teams have translated into measurable improvements in tenant satisfaction, as reflected in the latest Kingsley survey results. This progress underscores how meaningful interactions and well-executed community programming elevate both tenant experience and portfolio value.

Collectively, PRIME's tenant and community engagement initiatives demonstrate a steadfast focus on delivering social value at scale, reinforcing environments that support tenant well-being and fostering vibrant connections that extend beyond the workplace into the broader community.

Strengthening Community Connections

In 2025, community engagement was seamlessly integrated into PRIME's tenant programming, reflecting the organisation's deep commitment to social responsibility and fostering meaningful connections beyond the workplace. Across the portfolio, management teams led impactful community-focused initiatives that encouraged tenant participation and extended support to local causes.

One notable example is the event at Sorrento Towers, which partnered with the San Diego Food Bank for a holiday food drive. This effort collected 219 pounds of food, providing 183 meals to families in need and reinforcing community support during the holiday season. Similarly, Emeryville Farmer's Market showcased a sustainable platform for 10 to 20 small farmers, food producers, and artisans to sell their products directly to consumers, supporting local businesses and promoting a resilient local economy.



Health and well-being were further promoted through PRIME's Saving Lives Together initiative, hosting nine blood drives across multiple properties including Tower 909, The 101, Park Tower, Promenade I & II, and Sorrento Towers.

At Waterfront at Washingtonian, the building partnered with Total Quality to host a non-perishable food drive benefiting Shepherd's Table, a local organization dedicated to addressing food insecurity and homelessness. Donations collected on-site were delivered directly to the non-profit, reinforcing the property's role as a hub for community support.

Lastly, the holiday spirit was embraced at Sorrento Towers, where tenants supported children and families through a partnership with Kids' Turn San Diego, a non-profit focused on promoting the wellbeing of children experiencing family separation. The program helped provide meaningful support during the holiday season while strengthening connections between the property community and local families.

Together, these initiatives highlight PRIME's holistic approach to community engagement by creating opportunities for tenants to contribute meaningfully, strengthen local ties, and positively impact the communities that surround their workplaces.

GOVERNANCE

ECONOMIC PERFORMANCE

MANAGEMENT APPROACH

At PRIME, we recognise that strong and responsible economic performance is essential to creating lasting value for our business, stakeholders including the communities we serve. We are committed to pursuing sustainable growth that balances financial resilience with environmental and social responsibility. By maintaining healthy asset performance, fostering enduring tenant relationships, and managing our portfolio with discipline and foresight, we aim to support long-term economic stability while contributing positively to the broader ecosystem in which we operate.

Our operations contribute positively to the communities and environments in which we operate by maintaining high-quality assets, supporting local communities, and providing workplaces that promote tenant well-being. At the same time, we recognise that our activities may also result in environmental impacts that require careful management. These include GHG emissions associated with building operations, as well as water use in assets located in regions vulnerable to water stress.

Acknowledging these potential impacts, PRIME adopts a structured approach to integrating ESG considerations across our business. This includes embedding environmental and social factors into investment decisions, applying due diligence processes to identify and manage risks, and implementing operational practices that reduce our environmental footprint. Through ongoing monitoring and continuous improvement, we work to minimise adverse impacts while enhancing the long-term sustainability and economic resilience of our portfolio.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

PRIME monitors its economic performance through a robust set of financial indicators, including distributable income and net property income. These metrics are disclosed consistently and transparently through our quarterly business updates, financial results announcements, and annual report. Complementing these financial indicators, we actively integrate tenant engagement insights, including findings from our annual Kingsley survey into our operational strategy. This feedback loop enables us to refine action plans, enhance service delivery, and ensure our initiatives remain responsive to tenant needs. Further details on PRIME's Economic Performance can be found in the Financial Review and Financial Statements sections on pages 13 and 125 of the Annual Report 2025.

ANTI-CORRUPTION PRACTICES

MANAGEMENT APPROACH

PRIME recognises that strong corporate governance is fundamental to safeguarding long-term value, and we maintain a firm commitment to transparent, ethical, and responsible business conduct. Our approach to managing anti-corruption practices is anchored in a robust Enterprise Risk Management and internal controls framework, which is overseen by the Board to ensure systematic identification, assessment, and mitigation of governance and operational risks. Through this framework, we work proactively to uphold investor trust and protect the interests of all stakeholders.

We acknowledge that compliance failures, including regulatory breaches, unethical behaviour, or governance lapses can result in serious consequences such as reputational harm, potential loss of operating licenses, and increased business and operational costs. To minimise these risks, PRIME enforces a zero-tolerance stance on unethical practices and maintains governance policies that are aligned with regulatory expectations and industry best practice.

All potential governance or ethical breaches are managed through a clear and structured remediation process. This includes internal investigations to determine root causes, implementation of corrective actions, and enhancements to relevant policies and controls to prevent recurrence. In addition, we reinforce accountability and continuous improvement by conducting regular audits, compliance reviews, and internal assessments to evaluate the effectiveness of our governance and anti-corruption measures. This approach guides the way PRIME upholds ethical behaviour, meets the laws and regulations that apply in the countries where we operate, and manages concerns raised through our whistleblowing channels, reinforcing our ongoing commitment to accountability and responsible business conduct.

Further details on PRIME's Corporate Governance framework are available in the Corporate Governance Report of PRIME's Annual Report 2025, pages 53 to 78.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

ETHICAL BEHAVIOUR AND COMPLIANCE

Integrity, fairness, and transparency guide how PRIME conducts business. We uphold responsible behaviour across our interactions with employees, tenants, vendors, investors, and the wider community, supported by a zero-tolerance policy to bribery, corruption, and regulatory non-compliance. Our Code of Conduct sets clear expectations on compliance, anti-corruption, anti-bribery, and ethical behaviour for all employees.

To strengthen these standards, we conduct due diligence on tenants and vendors before engagement, enabling early identification of potential counterparty risks. The Manager also enforces strict requirements on the declaration and approval of gifts, hospitality, and entertainment to maintain transparency.

PRIME targets zero incidents of fraud, bribery, or corruption each year. In FY2025, we recorded no such incidents of fraud, bribery, or corruption and no penalties or reprimands for non-compliance with laws and regulations.

Continued employee awareness is essential to maintaining these standards. To support this, all staff participate in annual ethics and compliance training delivered by an external expert, covering REIT rules and regulations, conflicts of interest, the Code of Conduct, and anti-money laundering requirements.

MAIN LAWS AND REGULATIONS RELEVANT TO PRIME IN OUR OPERATING COUNTRIES

Staying aligned with evolving laws and regulations is essential to ensuring smooth and compliant operations across all countries where PRIME operates. We actively monitor regulatory developments and industry changes, and any significant updates are promptly communicated to the relevant internal stakeholders to support timely action.

Compliance remains a central focus of our governance approach. PRIME continuously adheres to key regulatory requirements set out by the Monetary Authority of Singapore, including the Code on Collective Investment Schemes and the Property Funds Appendix, as well as the rules under the SGXST Listing Manual. In the United States, we also maintain full compliance with state specific building standards and codes across the jurisdictions where our assets are located. Together, these efforts ensure that PRIME operates responsibly and consistently meets the legal and regulatory expectations in all our operating markets.

WHISTLEBLOWING

PRIME is committed to maintaining a workplace where employees feel safe, respected, and valued. We uphold a zero-tolerance approach to unethical behaviour, misconduct, and all forms of discrimination, and we encourage employees to speak up about any concerns. Our Whistleblowing Policy provides a secure and confidential mechanism for reporting issues, ensuring individuals can raise concerns without fear of retaliation.

Employees are briefed on the whistleblowing process to ensure they understand how to lodge a report and are assured that all submissions are treated with strict confidentiality, with the identity of the Whistleblower protected at all times.

Employees can raise their concerns through any of the following channels:

1. Submitting a report via the Navex "Global Ethics" website: <https://secure.ethicspoint.com/domain/media/en/gui/71338/index.html>
2. Calling the toll-free Navex Ethics Hotline
3. Reaching out to the Receiving Officer(s), Director & Head, Internal Audit and Director, Internal Audit of Keppel Ltd. The contact details are available on the website.
4. Mailing a report directly to the Audit & Risk Committee Chairman.

The ARC, supported by the Receiving Officer, oversees the whistleblowing process. Reports submitted via the Navex website or hotline are automatically routed to both the Receiving Officer and the ARC Chairman, while reports made directly to the Receiving Officer are similarly shared with the ARC Chairman. Every report, anonymous or otherwise, is reviewed carefully, and additional information may be requested from the Whistleblower if required.

The Receiving Officer and ARC Chairman jointly determine whether an investigation is warranted. When necessary, investigations are carried out independently by Keppel Ltd.'s Group Internal Audit, PRIME's outsourced internal auditor, or by an appointed third-party investigator. Investigation findings and recommendations are submitted to the ARC, which ensures appropriate corrective actions are taken. A summary of reports, investigation outcomes, and followup actions is reviewed during quarterly ARC meetings.

In FY2025, PRIME recorded zero critical concerns and zero incidents of discrimination, corruption, or bribery.

BOARD DIVERSITY

MANAGEMENT APPROACH

Effective governance is strengthened by the leadership and perspectives of our Board, whose members play a central role in guiding the organisation. Their diverse backgrounds and experience enable them to contribute meaningful insights that support sound decision-making and forward-thinking leadership. This diversity of views enhances the Board's ability to oversee the organisation responsibly and respond to evolving strategic needs.

Our Board Diversity Policy provides the framework that guides our approach to maintaining a balanced and inclusive Board composition. The policy outlines key dimensions of diversity which include tenure, nationality, age, gender, skills, and experience to ensure that the Board collectively possesses the breadth of attributes necessary to serve the needs of PRIME. This structured approach supports our commitment to effective governance by promoting a Board profile that reflects a range of perspectives and professional competencies.

Further information on our Board Diversity Policy, including details on progress, timelines, and targets, can be found in the Corporate Governance section of the Annual Report 2025, pages 53 to 78.

PERFORMANCE, PROGRESS AND INITIATIVES DURING FY2025

To demonstrate our ongoing commitment to fostering balanced and inclusive leadership, we continued to monitor and report on the composition and diversity of our Board.

As of 31 December 2025, the composition of our five member Board illustrates the breadth of perspectives we aim to uphold under our Board Diversity Policy. Age representation spans across categories, with most directors (80%) aged above 50, complemented by one director who is between 30 and 50 years old. The geographic composition of our Board enriches the diversity of perspectives, with three directors based in North America and two in Singapore. This balance ensures governance discussions are informed by both regional insights and global outlooks.

From an independence standpoint, the Board features 60% independent members, with the remaining 40% serving in non-independent roles. This configuration allows for strong independent oversight, while also preserving institutional continuity and strategic alignment. In FY2025, we appointed a Lead Independent Director to the Board, further strengthening our governance framework.

Board Diversity	FY2024	FY2025
By Gender		
Female	1	0
Male	5	5
Age Group		
Under 30 years old	0	0
30-50 years old	1	1
Over 50 years old	5	4
Region		
Singapore	3	2
North America	3	3
Independence		
Independent	4	3
Non-Independent	2	2

GRI CONTENT INDEX

Statement of use	Prime US REIT has reported in accordance with GRI Standards for the period from 1 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosures	Chapter	Remarks / Reason for Omission
GRI 2: General Disclosures 2021	2-1 Organisational details	PRIME US REIT, pg. 83	
	2-2 Entities included in the organisation's sustainability reporting	About This Report, pg.84	
	2-3 Reporting period, frequency and contact point	About This Report, pg.84	
	2-4 Restatements of information	About This Report, pg.84	
	2-5 External assurance	About This Report, pg.84	There was no external assurance conducted.
	2-6 Activities, value chain and other business relationships	PRIME US REIT, pg. 83	
	2-7 Employees	Human Capital Management, pg. 114	
	2-8 Workers who are not employees	Employee Health and Well-being, pg. 112	
	2-9 Governance structure and composition	Sustainability Management, pg. 86 Board Diversity, pg. 119 Annual Report, pg. 8-12 Corporate Governance Report, pg. 57-61	
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report, pg. 62-63	
	2-11 Chair of the highest governance body	Corporate Governance Report, pg. 55	
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Management, pg. 86	
	2-13 Delegation of responsibility for managing impacts	Sustainability Management, pg. 86	
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Management, pg. 86	
	2-15 Conflicts of interest	Corporate Governance Report, pg. 55	
	2-16 Communication of critical concerns	Anti-Corruption Practices, pg. 117-118	
	2-17 Collective knowledge of the highest governance body	Corporate Governance Report, pg. 57	
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report, pg. 64-65	
	2-19 Remuneration policies	Corporate Governance Report, pg. 65-68	
	2-20 Process to determine remuneration	Corporate Governance Report, pg. 65-68	

GRI CONTENT INDEX

GRI Standard	Disclosures	Chapter	Remarks / Reason for Omission
GRI 2: General Disclosures 2021	2-21 Annual compensation ratio		Not disclosed due to highly sensitive nature of information. Please refer to page 65-68 of the Corporate Governance Report for more details.
	2-22 Statement on sustainable development strategy	Letter to Stakeholders, pg. 85	
	2-23 Policy commitments	Anti-Corruption Practices, pg. 117-118 Climate Action and Energy Management, pg. 92 Human Capital Management, pg. 113 Local Communities, pg.115	
	2-24 Embedding policy commitments	Anti-Corruption Practices, pg. 117-118 Climate Action and Energy Management, pg. 92 Human Capital Management, pg. 113 Local Communities, pg.115	
	2-25 Processes to remediate negative impacts	Anti-Corruption Practices, pg. 118	
	2-26 Mechanisms for seeking advice and raising concerns	Anti-Corruption Practices, pg. 118	
	2-27 Compliance with laws and regulations	Anti-Corruption Practices, pg. 117-118	
	2-28 Membership associations	PRIME US REIT, pg. 83	
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, pg. 87	
	2-30 Collective bargaining agreements		The Manager's employees are not covered by any collective bargaining agreements.

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GRI Standard	Disclosures	Chapter	Remarks / Reason for Omission
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment, pg.88	
	3-2 List of material topics	Materiality Assessment, pg.88	
CLIMATE ACTION AND ENERGY MANAGEMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Action and Energy Management, pg. 92	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate Action and Energy Management, pg. 93	
	302-2 Energy consumption outside of the organisation		Not disclosed as it is not relevant to PRIME's business operations.
	302-3 Energy intensity	Climate Action and Energy Management, pg. 93	
	302-4 Reduction of energy consumption	Climate Action and Energy Management, pg. 93-94	
	302-5 Reductions in energy requirements of products and services	Climate Action and Energy Management, pg. 95	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Action and Energy Management, pg. 93	
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Action and Energy Management, pg. 93	
	305-3 Other indirect (Scope 3) GHG emissions		Not disclosed due to insufficient data.
	305-4 GHG emissions intensity	Climate Action and Energy Management, pg. 93	
	305-5 Reduction of GHG emissions	Climate Action and Energy Management, pg. 93	
WATER MANAGEMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Water Management, pg.101	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management, pg.101	
	303-2 Management of water discharge-related impacts		Wastewater is discharged into the municipal facilities.
	303-3 Water withdrawal		Total amount of water withdrawn is assumed to be the same as total amount of water consumed.
	303-4 Water discharge		Wastewater is discharged into the municipal facilities.
	303-5 Water consumption	Water Management, pg.102	

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GRI Standard	Disclosures	Chapter	Remarks / Reason for Omission
WASTE MANAGEMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste Management, pg.103	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management, pg.103	
	306-2 Management of significant waste-related impacts	Waste Management, pg.103- 104	
	306-3 Waste generated	Waste Management, pg.104	
	306-4 Waste diverted from disposal	Waste Management, pg.104	
	306-5 Waste directed to disposal	Waste Management, pg.104	
SAFE AND SUSTAINABLE SPACES FOR TENANTS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Safe and Sustainable Spaces for Tenants, pg. 106	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Safe and Sustainable Spaces for Tenants, pg.107	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	PRIME has not identified any non-compliance with regulations and/or voluntary codes	
EMPLOYEE HEALTH AND WELL- BEING			
GRI 3: Material Topics 2021	3-3 Management of material topics	Employee Health and Well-being, pg.112	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Health and Well-being, pg.112	
	401-3 Parental Leave	Employee Health and Well-being, pg.112	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee Health and Well-being, pg.112	
	403-2 Hazard identification, risk assessment, and incident investigation	Employee Health and Well-being, pg.112	
	403-3 Occupational health services	Employee Health and Well-being, pg.112	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Employee Health and Well-being, pg.112	
	403-5 Worker training on occupational health and safety	Employee Health and Well-being, pg.112	
	403-6 Promotion of worker health	Employee Health and Well-being, pg.112	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee Health and Well-being, pg.112	
403-9 Work-related injuries	Employee Health and Well-being, pg.112		

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GRI Standard	Disclosures	Chapter	Remarks / Reason for Omission
HUMAN CAPITAL MANAGEMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital Management, pg.113	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Capital Management, pg.114	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Capital Management, pg.114	
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital Management, pg.114	
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital Management, pg.114	
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men		Not disclosed due to insufficient data.
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Anti-Corruption Practices, pg.118	
LOCAL COMMUNITIES			
GRI 3: Material Topics 2021	3-3 Management of material topics	Local Communities, pg. 115	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Local Communities, pg. 115	Data on impact assessments are not available.
	413-2 Operations with significant actual and potential negative impacts on local communities		Not disclosed due to insufficient data.
ECONOMIC PERFORMANCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Economic Performance, pg. 117	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic Performance, pg. 117	
	201-2 Financial implications and other risks and opportunities due to climate change		Not disclosed due to insufficient data.
	201-3 Defined benefit plan obligations and other retirement plans		Not disclosed due to insufficient data.
	201-4 Financial assistance received from government		Not disclosed due to insufficient data.
ANTI-CORRUPTION PRACTICES			
GRI 3: Material Topics 2021	3-3 Management of material topics	Anti-corruption Practices, pg. 117	
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-corruption Practices, pg. 117-118	
	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption Practices, pg. 118	
	205-3 Confirmed incidents of corruption and actions taken	Anti-corruption Practices, pg. 118	
BOARD DIVERSITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Board Diversity, pg. 119	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Board Diversity, pg. 119	