

# SUSTAINABILITY REPORT

## 1. SUSTAINABILITY AT SPH REIT

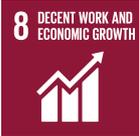
At SPH REIT, we take a proactive and conscientious approach to embedding sustainability within our practices to minimise environmental impacts and to create positive value for the communities we operate in. We regularly engage with customers, tenants, investors and Unitholders to remain informed of their evolving needs and finetune our sustainability approach to better meet their expectations. We also endeavour to promote sustainability initiatives through meaningful partnerships with various stakeholders.

In FY2020, we have made progress in our sustainability reporting practices. SPH REIT’s report is now prepared in accordance with Global Reporting Initiative (“GRI”) Standards: Core option which is widely considered as a reporting best practice. This framework allows for a more holistic disclosure of our sustainability performance and better comparability with industry peers. We also continue to align our sustainability approach to the United Nations Sustainable Development Goals (“SDGs”) - a global blueprint for sustainability, and have introduced long term environmental targets to guide our continuous performance improvement.

## SPH REIT’s Sustainability Targets, Performance and Contribution to UN SDGs

The table below summarises our material ESG factors, targets, respective performance and our contribution to the SDGs. The targets are applicable for properties in both Singapore (Paragon, The Clementi Mall and The Rail Mall) and Australia (Figtree Grove Shopping Centre), except for the environmental targets which apply only for Paragon and The Clementi Mall in Singapore.

**Table 1: SPH REIT’s material ESG factors, targets, performance and contribution to the SDGs**

 <p><b>Build Ethical and Transparent Businesses</b> We uphold high standards of corporate governance throughout the organisation.</p>			
Material ESG Factors	FY2020 Performance Highlights	FY2021 Targets <sup>1</sup>	
Corporate Governance	<ul style="list-style-type: none"> <li>No known incidents of corruption</li> <li>No significant fines and non-monetary sanctions for non-compliance with laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>To aim for zero cases of non-compliance of laws and regulations, which includes those relating to anti-corruption</li> </ul>	
Data Privacy	<ul style="list-style-type: none"> <li>No known cases of theft, leak or loss of customer data</li> </ul>	<ul style="list-style-type: none"> <li>To comply with Singapore Personal Data Protection Act 2012 (“PDPA”) and the Privacy Act 1998 of Australia</li> </ul>	
 <p><b>Promote Workplace Wellness and Ensure Safety of our Staff and Customers</b> We promote safe and secure environments for our employees and tenants.</p>			
Material ESG Factors	FY2020 Performance Highlights	FY2021 Targets <sup>1</sup>	
Health and Safety of Stakeholders <sup>2</sup>	<ul style="list-style-type: none"> <li>Zero incidences resulting in stakeholders’ permanent disability or fatality</li> </ul>	<ul style="list-style-type: none"> <li>To maintain zero incidences resulting in stakeholders’ permanent disability or fatality</li> </ul>	

1. Targets remain relevant as at 31 August 2020, and may be revised depending on the progression of the COVID-19 situation.  
 2. Stakeholders include shoppers, tenants, employees, contractors and suppliers.



**Adopt Environment-Friendly Practices**

We are committed to the efficient management and use of our natural resources.



Material ESG Factors	FY2020 Performance Highlights	FY2021 Targets <sup>1</sup>
Energy Usage <sup>3</sup>	<ul style="list-style-type: none"> <li>46,566 megawatt hours (“MWh”) of electricity consumed</li> <li>Electricity Intensity at 0.38 MWh/m<sup>2</sup></li> </ul> Electricity consumption and intensity were a 26% decrease from FY2015 <ul style="list-style-type: none"> <li>19,132 tonnes of carbon dioxide equivalent (“tCO<sub>2</sub>e”) of Greenhouse Gas (“GHG”) emissions</li> <li>GHG emissions intensity at 0.16 tCO<sub>2</sub>e/m<sup>2</sup></li> </ul> Both GHG emissions and intensity were a 34% decrease from FY2015	<ul style="list-style-type: none"> <li>To maintain at least 18% reduction in like-for-like<sup>4</sup> electricity intensity by FY2025, using FY2015 performance as the baseline<sup>5</sup></li> <li>To maintain at least 30% reduction in like-for-like<sup>4</sup> GHG emissions intensity by FY2025, using FY2015 performance as the baseline<sup>5</sup></li> </ul>
Water Usage <sup>3</sup>	<ul style="list-style-type: none"> <li>297,150 m<sup>3</sup> of water consumed</li> <li>Water intensity at 2.45 m<sup>3</sup>/m<sup>2</sup></li> </ul> Both consumption and intensity were a 31% decrease from FY2015	<ul style="list-style-type: none"> <li>To maintain at least 18% reduction in like-for-like<sup>4</sup> water intensity by FY2025, using FY2015 performance as the baseline<sup>5</sup></li> </ul>

Note: The percentage differences stated above were based on like-for-like<sup>4</sup> comparison and not of overall consumption of SPH REIT’s properties.



**Care for our Community**

We collaborate with stakeholders to support philanthropic causes and strengthen community ties.



Material ESG Factors	FY2020 Performance Highlights	FY2021 Targets <sup>1</sup>
Local Communities	<ul style="list-style-type: none"> <li>Various Corporate Social Responsibility (“CSR”) initiatives across our malls held prior to Circuit Breaker measures</li> </ul>	<ul style="list-style-type: none"> <li>To integrate CSR activities into at least two events held at the malls</li> </ul>

3. Due to the Circuit Breaker measures introduced during COVID-19 pandemic, consumption of energy and water in FY2020 is significantly lower with the decrease in footfall across Paragon and The Clementi Mall.

4. Like-for-like comparison refers to the comparison for a consistent portfolio of assets between two reporting years. In FY2020, the assets that remained consistent from the FY2015 baseline are Paragon and The Clementi Mall.

5. While we have met these targets in FY2020, we recognise that FY2020 was not a normal year of operations because of COVID-19. We will continue to monitor our performance and review our targets when the situation has stabilised.

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## 2. SPH REIT'S RESPONSE TO COVID-19

In March 2020, the World Health Organisation ("WHO") declared COVID-19 outbreak a global pandemic.

Prior to this, SPH REIT had been monitoring the situation closely, adopting precautionary measures put forth by the Ministry of Health's guidelines since the identification of the virus in January 2020.

The table below provides a summary of SPH REIT's COVID-19 response in the areas of board oversight, stakeholder support and business continuity. For more information, please refer to the page references within.

### Board Oversight through the Pandemic

SPH REIT takes appropriate measures to protect the health and safety of our stakeholders. In addition, meetings are also held regularly with directors to assess the impacts of COVID-19, and to discuss and review action plans for the overall interest of the stakeholders of SPH REIT.

*For more information, refer to page 78*

### Providing Tenants with Assistance

We worked closely with tenants to provide them with support and relief measures in line with the Government's directives.

As the economic impact of COVID-19 is expected to last even after virus transmission stabilises in Singapore, we are prepared that it would take time for business activities to recover. The inbound tourism restrictions and work-from-home arrangements as the new norm is expected to continue to impact the malls' performance for some time. In the meantime, we will continue to work with tenants constructively.

*For more information, refer to page 86*

### Safeguarding Health and Safety

It remains our utmost priority to safeguard the health and safety of our stakeholders.

Since the COVID-19 outbreak, we have put in place various precautionary measures, taking guidance from the various government advisories issued to safeguard the well-being of stakeholders. These measures include intensified cleaning and disinfecting of our malls, especially at high human traffic contact points such as toilets, lifts, refuse bins and handrails.

Across Centre Management Offices and headquarters ("HQ"), we have implemented split team arrangement across four malls and HQ employees working from home to ensure business continuity. Safe Management Officers ("SMOs") have been appointed at HQ and malls to assist with the implementation, coordination and monitoring of safe management measures at the workplace. All staff events have been deferred or cancelled.

SPH REIT will not compromise on matters pertaining to the health and safety of our employees, shoppers and business partners.

*For more information, refer to page 80*

### Moving ahead with Resilience

As we navigate through this challenging time, the reopening of our malls in June 2020 was carefully conducted with all responsible safe distancing measures in place. Posters and infographics were displayed across all our malls and posted on our respective social media platforms to provide comfort to shoppers on the precautionary measures taken to safeguard their health and safety.

*For more information, refer to page 86-87*

### 3. BUILD ETHICAL AND TRANSPARENT BUSINESSES

SPH REIT recognises that effective corporate governance is the foundation for long-term viability of the organisation. The Board and Management firmly believe that our success and prosperity depend upon our adherence to ethical business conduct, and aspire to achieve the highest standards of corporate governance. Details of our governance practices can be found in our Corporate Governance report on pages 97 to 116.

#### Corporate Governance Anti-Corruption [GRI 103-1, 103-2, 103-3, 205-3]

*Corrupt practices can negatively impact both the organisation and the society at large due to erosion of public trust. SPH REIT is committed to conducting business with integrity and ensuring that operations across all regions remain corruption-free.*

All employees are expected to conduct themselves professionally and ethically in line with the Code of Business Ethics and Employee Conduct ("Code of Conduct") put in place by the Manager. The Code of Conduct addresses concerns relating to fraud, business and workplace behaviour, safeguarding of assets, proprietary rights and intellectual property. It also reiterates the Company's zero tolerance stance of any malpractice, impropriety, regulatory

non-compliance or wrongdoing of any employee in the course of their employment. Any breaches in the Code of Conduct will result in disciplinary action by the management.

We have a Whistleblowing Policy & Procedure which allows employees and external parties to raise potential concerns or observations in confidence to the Manager. Such concerns can include dishonesty, fraudulent acts, corruption, regulatory breaches and other serious improper conduct; unsafe work practices and any other conduct that may cause financial or non-financial loss, or damage to the Manager's reputation. Where appropriate, the Manager can conduct independent investigation and take appropriate follow-up actions thereafter.

In Australia, an Australia property manager has been engaged to manage operations of Figtree Grove Shopping Centre ("Figtree Grove"). In accordance with national laws and regulations, a suite of policies has been established to govern anti-corruption and compliance-related matters. These policies extend to all the Australia property manager employees working for Figtree Grove.

There were no known incidents of corruption in FY2020 and we aim to maintain this track record in future reporting periods.

#### Regulatory Compliance [GRI 103-1, 103-2, 103-3, 419-3]

*Compliance with laws and regulations is fundamental in upholding high standards of corporate governance within the organisation. Any lapse in compliance may expose the organisation to reputational risks and liabilities such as fines and penalties.*

SPH REIT strives to be fully compliant with all relevant statutory and regulatory requirements in our operating countries. Throughout the year, we monitor regulatory developments and revise our policies and operating procedures where required. Changes in policies and procedures will then be promptly communicated to all employees. There were no significant fines and non-monetary sanctions for non-compliance with laws and regulations in FY2020. Moving forward, we seek to continue to minimise and prevent any non-compliance of laws and regulations.

Across all four properties, relevant COVID-19 measures have been introduced in compliance with new regulatory requirements to contain the pandemic, and SPH REIT continues to comply with all new developments in relevant statutory and regulatory requirements in their countries of operation.

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## Data Privacy [GRI 103-1, 103-2, 103-3, 418-1]

*With growing public concerns over the collection and usage of personal data, robust personal data and privacy protection is imperative to our business. A data breach incident can result in financial loss, regulatory complications as well as undermine stakeholders' trust and confidence in SPH REIT.*

To uphold our responsibilities as data controller, appropriate steps are taken to ensure strict compliance with the Cybersecurity Act and the Personal Data Protection Act 2012 ("PDPA") in Singapore. In Australia, it is a contractual requirement for our Australia property manager to take necessary steps to ensure compliance with the Privacy Act 1988. Our

Privacy Policy is available on both the corporate and the malls' websites.

Our technology risk management framework comprising various IT policies and procedures guides us in managing key technology risks and safeguard information system assets. An IT User Acceptance Policy Manual accessible to all employees includes guidelines pertaining to the access and usage and deployment of IT resources. All workstations, systems and servers have adequate firewall protection which is updated regularly to ensure its robustness. Vulnerability assessments and network penetration tests are also conducted regularly to detect security threats and to improve the overall security of the systems. Access to servers is only granted when necessary.

In FY2020, employees were kept abreast of developments in the PDPA policy at regular meetings organised by SPH Group PDPA Steering Committee on matters relating to PDPA compliance.

Any feedback or enquiries relating to personal data would be directed to SPH REIT's Personal Data Protection Officer at a dedicated hotline and email.

In FY2020, there were no known cases of theft, leak, or loss of customer data. SPH REIT seeks to comply with the relevant data privacy acts across all operations, through the respective Standard Operating Procedures ("SOPs") on data security.

## COVID-19 HIGHLIGHT: BOARD OVERSIGHT THROUGH TIMES OF UNCERTAINTY

The COVID-19 pandemic emphasises the need for effective board governance and oversight over unprecedented events. Coupled with the onset of the economic slowdown, the retail industry has been adversely affected especially during the Circuit Breaker period in Singapore. As such, the board was heavily involved in providing strategic input to tackle both short- and long-term impacts brought about by the pandemic.

Since the commencement of the pandemic, meetings have been held regularly with directors to assess impacts of COVID-19 to discuss and review action plans for the overall interest of our stakeholders.

A broad range of issues were considered in our assessment of current and future business impact under various scenarios. Some of these issues include impact to stakeholders (people, customers, suppliers), legal and contractual liabilities, changing customers' demand and preferences, short- and long-term cash flow pictures. With possible impacts laid out, it helps SPH REIT formulate appropriate crisis-response and back-up plans, and understand the extent to which they are adequate and operational.

Measures taken by SPH REIT such as communicating safe distancing messages and up-to-date information on COVID-19 across malls and social media platforms have demonstrated our social responsibility. We also engaged tenants regularly to better understand their concerns and provide relevant support.

The Board continues to monitor the COVID-19 situation closely with close support from the Management. Aside from maintaining sound financials of the REIT in view of changing circumstances, Management continues to work with tenants to maintain high mall occupancy while exploring new opportunities in the post-COVID-19 normal. The Board remains steadfast in our commitment to tenants and partners, navigating the business through these challenging times.

SPH REIT has detailed our COVID-19 responses under Chapter 2 and the relevant sections below.

#### 4. PROMOTE WORKPLACE WELLNESS AND ENSURE SAFETY OF OUR STAFF AND CUSTOMERS

##### Profile of our Workforce [GRI 102-8]

Employees are at the core of every business. As at 31 August 2020, The Manager's workforce comprised 11 full-time employees<sup>6</sup> (six females and five males) based in Singapore.

Through our parent company, SPH REIT is a signatory to the Tripartite Alliance for Fair and Progressive Employment Practices ("TAFEP"). As all SPH REIT's employees are executives that form part of management, they are not represented by the unions to avoid any conflict of interest. That notwithstanding, employees are able to raise any concerns regarding their working environment through our internal grievance mechanism.

SPH Retail Property Management Services Pte Ltd ("RPMS"), a wholly-owned subsidiary of SPH Group based in Singapore, oversees the management of Paragon, The Clementi Mall and The Rail Mall. In Australia, our Australia property manager oversees the management of Figtree Grove. In each country, a dedicated Centre Management Team which comprises retail, property and administrative functions has been established to oversee the local malls' operations. As at end FY2020, there was a total of 136 property management staff across the four properties. Other activities such as security and cleaning services were outsourced to local third-party vendors.

There has not been any retrenchment exercise due to COVID-19. RPMS has received payouts from the Jobs Support Scheme to support employees' wages and ensure job security amidst these challenging times.

##### Health and Safety of Stakeholders [GRI 103-1, 103-2, 103-3, 403-1 to 403-7, 403-9, 416-2]

SPH REIT strives to provide a healthy, safe and hazard-free environment for

our shoppers, tenants, employees, contractors and suppliers.

##### Managing risks and hazards in public spaces

As most of the shopping malls under our portfolio are enclosed with high footfall, fire hazards can pose a major health and safety concern. Fire risk assessments are performed at our malls on a regular basis to identify and manage potential risks and hazards. Additionally, fire, lift and escalator safety certifications are monitored for their validity and renewed in a timely manner. All necessary maintenance and repairs are performed to ensure compliance with safe operating standards.

In Singapore, an Emergency Response Plan is established and communicated to all employees and tenants to facilitate operations and movement in times of crisis. In FY2020, all malls conducted fire drills, involving tenants as required under local fire safety requirements.

In Australia, Figtree Grove has an all-encompassing Emergency Management Manual which addresses a wide variety of risks such as active shooter situations, bomb threats, lockdowns, carpark emergencies and natural disasters like flooding. Similarly, table-top exercises covering a broad range of emergency situations and scenarios are reviewed monthly and emergency evacuation drills are conducted at least once a year. In FY2020, Figtree Grove worked with external consultants to conduct a risk assessment of its loading dock and carpark. A Traffic Management Plan was also developed to better manage flow of pedestrian and vehicle movements. Across all shopping malls, an incident reporting and management procedure provides clear guidelines for all relevant stakeholders on reporting, investigation as well as follow-up actions to prevent reoccurrence in the future. Details of incidents are documented by way of a post-incident

review kept in the system. The Manual is reviewed annually to ensure its continued relevance.

##### Creating a Safe and Healthy Work Environment for All Employees and Workers

In Singapore, we have adopted SPH Group's Total Workplace Safety and Health Policy which extends to all of their employees. It sets out a holistic and integrated approach to manage the interactions between work, safety and health. During the year, employees have undergone relevant first aid training courses conducted by accredited training providers.

In Australia, our Australia property manager has put in place similar Workplace Safety and Health policies and procedures. All their employees upon induction undergo a mandatory Workplace Health and Safety ("WHS") training which covers first aid, emergency preparedness as well as safe work practices specific to their roles.

While we try to minimise work-related injuries, accidents do happen. In such cases, we will provide rehabilitation support and re-arrangement of duties to assist employees' speedy and full recovery. With hundreds of tenants and contractors across our properties, we regularly communicate to them the necessary safety requirements and practices so as to ensure a safe working environment for all.

This year, there were zero incidences resulting in stakeholders' permanent disability or fatality. There were also zero recordable and high-consequence<sup>7</sup> injuries from employees of SPH REIT and respective Property Managers. SPH REIT recorded a total of 24,310 working hours and Property Managers recorded a total of 303,836 working hours with zero incidences of non-compliance in health and safety matters. We strive to maintain this performance in the subsequent year.

6. There are 10 permanent employees and one contract employee.

7. High-consequence work-related injury is a work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

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## COVID-19 HIGHLIGHT: SAFEGUARDING HEALTH AND SAFETY OF EMPLOYEES, WORKERS, SHOPPERS AND RESIDENTS

It remains our utmost priority to safeguard the health and safety of our stakeholders. Even before measures were imposed by the Singapore government, our malls had already begun implementing precautionary measures to reduce the risk of transmission and maintain cleanliness of our premises. Since then, we have been following guidance from the various government advisories issued to safeguard the well-being of our stakeholders.

As the number of COVID-19 cases continues to decline in Singapore, most of these measures have still been maintained to prevent a second wave of community cases as well as to provide shoppers with ease of mind within our premises.

### Across all our malls

- We have intensified the cleaning and disinfecting across all four malls, especially at high human traffic contact points such as toilets, lifts, refuse bins and handrails, where self-disinfection coatings were also applied
- Additional trained personnel are deployed to man designated Entry and Exit points equipped with body temperature sensors (within Singapore properties) and QR code/NRIC scanning for contact tracing
- We have upgraded the automatic footfall counter systems to provide real-time data update to comply with Singapore authorities' requirement on density control of one person per 10 sq m
- As Paragon has many medical clinics, a specific SOP was drawn up in January 2020 for isolation procedures in the event of a suspected COVID-19 case
- We have suspended in-mall campaigns and promotions, redemption of SPH Mall vouchers, and all atrium activities to prevent crowding



### Across Centre Management Offices and HQ

- We have introduced company-wide split team arrangement in place across all four malls and HQ employees to work from home to ensure business continuity
- Mandatory temperature taking is conducted twice daily (in Singapore Centre Management Teams ("CMT")) and masks and hand sanitisers are provided for employees.
- A SMO was appointed at both HQ and malls to assist in the implementation, coordination and monitoring of safe management measures at the workplace. These safe management measures include among other things working from home, safe distancing, health checks and personal hygiene.
- Additional SOPs were also put in place to guide safe management measures at the workplace
- Safe distancing markings are in place for office meeting rooms and printer areas
- All staff events have been deferred or cancelled

## 5. ADOPT ENVIRONMENT-FRIENDLY PRACTICES

The proactive and strategic approach outlined in our environmental policy<sup>8</sup> for both Paragon and The Clementi Mall reiterates our commitment towards resource conservation and contribution to combating climate change.

In Singapore, we regularly monitor and report electricity and water consumption data to the respective statutory boards for benchmarking against the national standard. As a testament of our environmental practices, both The Clementi Mall and

Paragon have achieved the Building and Construction Authority ("BCA") Green Mark Certification since FY2018. Both malls will be going for Green Mark Recertification in FY2021.

In FY2020, we met our long-term targets for electricity, GHG emissions and water consumption for Paragon and The Clementi Mall of reducing our like-for-like electricity intensity by 18%, GHG emissions intensity by 30% and water intensity by 18% by FY2025, from FY2015's baseline. Given that FY2020 may not be representative of a normal year due to COVID-19, we will continue to monitor our performance and review

our targets when the situation has stabilised.

In Australia, Figtree Grove has established a baseline comparison of energy intensity against 200 other commercial buildings nationwide. Buildings Alive, a comprehensive resource efficiency program for large, complex buildings, provides a monthly analysis of energy usage and asset performance at Figtree Grove. Plans are also in the pipeline for the shopping centre to obtain its National Australian Built Environment Rating System ("NABERS")<sup>9</sup> rating for FY2021.

8. The policy is not extended to The Rail Mall as it does not have common service areas.

9. National Australian Built Environment Rating System ("NABERS") is a national rating system that measures the environmental performance of Australian buildings, tenancies and homes via Energy, Water and Waste benchmarks.

### **Energy and Emissions [GRI 103-1, 103-2, 103-3, 302-1, 302-3, 305-2, 305-4]**

*In line with the global movement towards a low-carbon future, SPH REIT seeks to optimise its energy usage and reduce its carbon footprint over time.*

#### **Maintaining Efficient Use of Energy**

Across all properties, Air Conditioning and Mechanical Ventilation ("ACMV") accounts for a large proportion of electrical energy usage. The Building Management System ("BMS") monitors the operations' ACMV to ensure the equipment starts and shuts down at the desired times. In Singapore, the malls monitor the ACMV to ensure that they operate at optimal settings and efficiencies. To date, 100% of fluorescent lights in our malls have been replaced with energy-efficient LED lights. Occupancy sensor-controlled lights were installed at all staircases and toilets of the office tower to further reduce electricity consumption. Paragon has completed the replacement of 14 sets of 20 year-old Air Handling Units ("AHUs") at the office tower in February 2020 to more energy-efficient ones.

In Australia, Heating, Ventilation and Air Conditioning ("HVAC") check point settings are also monitored and the BMS is checked regularly as well. During the year, our Australia property manager employees received training on the operation of BMS including optimisation of equipment usage to reduce overall energy consumption. Energy-efficient LED lights have also been installed at the mall.

#### **Performance Data**

In FY2020, the total energy consumption of all three<sup>10</sup> properties included for reporting in Singapore (Paragon, The Clementi Mall) and Australia (Figtree Grove) was 47,674 MWh, translating to total Scope 2 GHG emissions of 20,030<sup>11</sup> tCO<sub>2</sub>e. Comparing like-for-like<sup>4</sup> to FY2019, the collective consumption and intensity for Paragon and The Clementi Mall were 46,566 MWh and 0.38 MWh/m<sup>2</sup> in FY2020, which is a 12% decrease in energy consumption and intensity. Likewise, the Scope 2 GHG emissions and intensity for Paragon and

The Clementi Mall were 19,132 tCO<sub>2</sub>e and 0.16 tCO<sub>2</sub>e/m<sup>2</sup> respectively, which is also a 12% decrease in GHG emissions and intensity from FY2019.

With the Circuit Breaker measures implemented between April and July 2020 as well as the lower footfall experienced, reduction in energy use is partly attributed to the reduced level of activities. Excluding the COVID-19 impact by focusing on our performance between September 2019 and February 2020, there has been a 2.6% decrease in total energy use compared to the same period in the last financial year, for Paragon and The Clementi Mall. In addition, we have appointed an energy consultant for the Green Mark Recertification for our malls, and will be re-assessing our current energy saving initiatives – which include the progressive replacement of old equipment with energy-efficient ones – based on the consultant's recommendations. While we have met our long-term goals that were set using FY2015 performance as a baseline, given that our FY2020 performance may not be wholly representative and sustainable due to COVID-19, we will re-assess our long-term targets for FY2025 when the situation has stabilised, based on the consultant's report.

#### **Water [GRI 103-1, 103-2, 103-3, 303-1]**

*In the face of climate change, water stress has become a real issue across the World. While SPH REIT has secure access to water for our operations, we are determined to play our part in water conservation and to reduce our impacts.*

#### **Optimising Water Use Across Properties**

In Singapore, water taps in our properties are adjusted to lower flow rate to the recommended level for the most efficient use of water. Water consumption is also monitored closely across all malls. Inspections are carried out and followed up on promptly should any anomalies be identified.

Both Paragon and The Clementi Mall have been certified by PUB, Singapore's National Water Agency, as Water Efficient

Buildings ("WEBs") through its WEB Certification Programme. All properties in Singapore comply with legislations and requirements on sewage and drainage stipulated by PUB, Singapore's National Water Agency. Moving forward, we will continue to explore future opportunities to optimise water consumption within our infrastructure.

In Australia, water devices such as toilets and taps are monitored and regularly inspected to ensure their continued efficiency. Figtree Grove complies with AS/NZS 3500 standards of plumbing and drainage which also includes backflow prevention, cross contamination and metering standards. Across the shopping centre, water meters with digital data loggers are installed, where usage data is automatically captured and stored in the Cloud. An external consultant, Enviro Services, is engaged to monitor and manage the data. During the year, an assessment on water use conducted at Figtree Grove identified opportunities for water savings. These opportunities have been evaluated and discussions on the uptake of the recommendations are underway.

#### **Performance Data**

In FY2020, the total water consumption of all three<sup>10</sup> properties included reporting for Singapore (Paragon, The Clementi Mall) and Australia (Figtree Grove) was 339,142 m<sup>3</sup>. On a like-for-like<sup>4</sup> basis to FY2019, the collective water consumption and intensity for Paragon and The Clementi Mall were 297,150 m<sup>3</sup> and 2.45 m<sup>3</sup>/m<sup>2</sup> respectively. As with the trend on energy use, the lower water consumption was partly attributable to the temporary closure of shops providing non-essential products/services within our malls and the reduced footfall. Similarly, excluding the COVID-19 impact by focusing on our performance between September 2019 and February 2020, there has been a 9.2% decrease in total water consumption compared to the same period in the last financial year, for Paragon and The Clementi Mall.

10. Energy and water consumption data at The Rail Mall has been excluded as it is insignificant to total consumption.

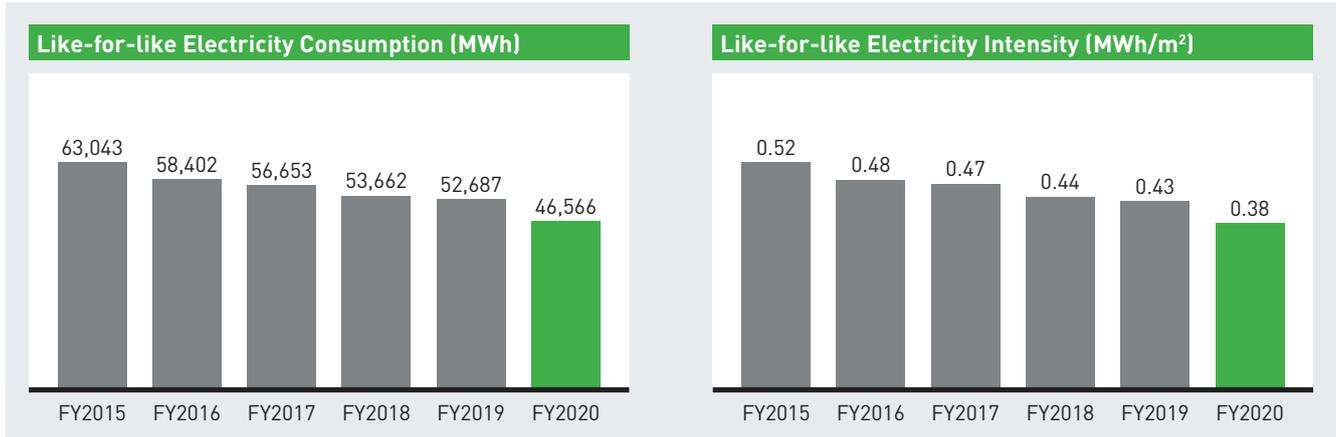
11. Diesel is used across malls to operate the genset in times of emergency. The consumption has been assessed for FY2020 and has been excluded as it is insignificant to total GHG emissions. As such, there were no Scope 1 GHG emissions for FY2020.

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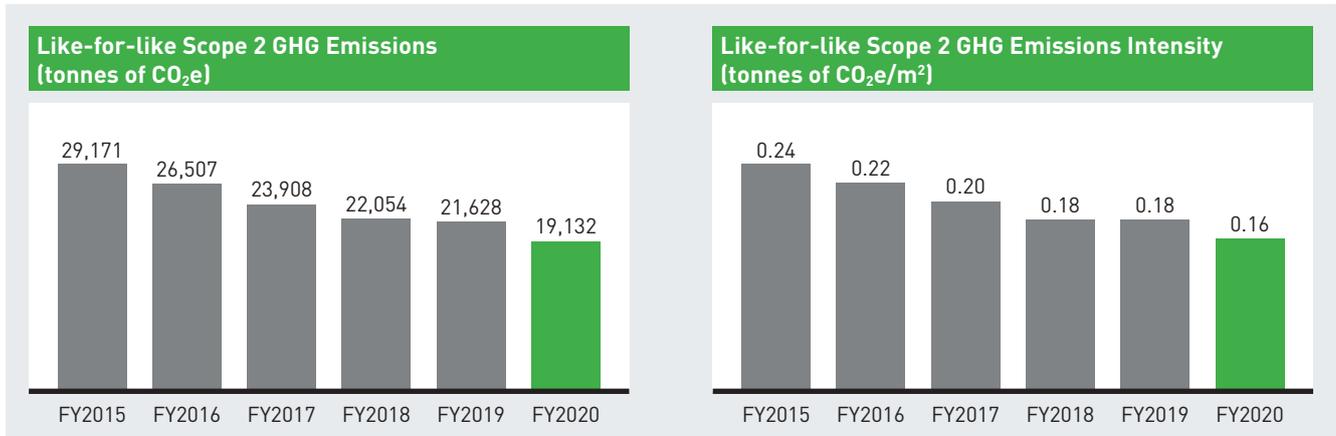
The like-for-like charts below showcase electricity, GHG emissions and water performance data for Paragon and The Clementi Mall only.

**Figure 1: SPH REIT's Like-for-like Electricity Consumption, Scope 2 GHG Emissions, Water Consumption and respective intensities<sup>12</sup>**

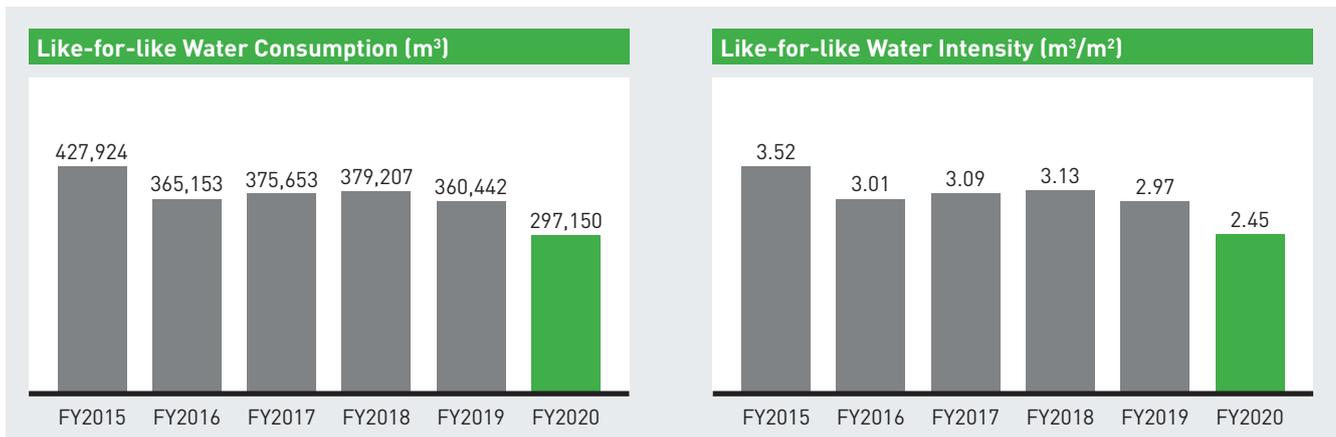
## Energy Use



## Scope 2 GHG Emissions



## Water Use



12. Scope 2 GHG emissions are provided by the appointed energy management firm servicing Paragon and The Clementi Mall.

## 6. CARE FOR OUR COMMUNITY

### Impact on Local Communities [GRI 103-1, 103-2, 103-3, 413-1]

*Fostering and engaging with local community is an integral part of SPH REIT's Corporate Social Responsibility ("CSR") programme. In partnership with our tenants, we use our retail spaces to organise various campaigns that strengthen community ties and support social causes.*

At SPH REIT, we tailor our engagement programs to suit the profile of communities in the vicinity of each property. Aside from providing venue sponsorships, SPH REIT also partners with selected philanthropic

groups and associations to run campaigns, organise fundraisers and support social causes.

While Figtree Grove adopts a slightly different CSR approach, the principles are generally aligned with SPH REIT's value of creating positive community impact. The Marketing Manager of Figtree Grove coordinates promotions and events focused on the local community, and ensures that the shopping experience offers something special to the everyday shopping journey. The mall also collaborated with its longstanding partner, Figtree High School, during the year to provide a 'real world' perspective to the school's career programme.

Due to the unprecedented events brought about by COVID-19, all in-mall events were cancelled from February 2020 onwards. The following events were organised prior to Circuit Breaker measures. Highlights of the local community programs organised across Singapore and Australia have been grouped into five broad areas comprising Charity & Community, Nature & Conservation, Education, Arts & Culture and Sports. In response to the COVID-19 situation, the Management has begun exploring alternatives to conventional community engagement programmes and will be sharing more in due course.

### CHARITY & COMMUNITY

#### Give Hope with 'The Bag of Hope' (September – October 2019)

**Paragon** – Held in conjunction with the Singapore Bicentennial Fashion Exhibition, proceeds from the fundraising event went towards supporting Kidz Horizon Appeal, a charitable organisation that attends specifically to the medical needs of needy children and women with chronic illnesses.



#### Christmas-themed Workshops (November – December 2019)

**Paragon** – Very Special Arts Singapore ("VSA") is a local charity organisation dedicated to providing opportunities for people with disabilities to be involved in the arts. Over the course of four Christmas DIY workshops, shoppers learnt to make their very own Christmas bauble terrariums and snow globes. All proceeds raised through the workshops were donated to VSA.

**The Clementi Mall** – A similar run of the Christmas Terrarium Ornament Workshop was held at The Clementi Mall. All proceeds went towards benefitting Kidz Horizon Appeal, in aid of the KKH Health Fund.



# SUSTAINABILITY REPORT

## CHARITY & COMMUNITY

### Baking Workshop by Baker's Brew for Very Special Arts Singapore (9 November 2019)

**Paragon** – 16 participants from VSA attended a Christmas Cupcake Baking Workshop held by Baker's Brew, a cooking studio and café in Paragon, to learn and showcase their baking talent.



### Figtree Community Carols (December 2019)

**Figtree Grove Shopping Centre** – The shopping centre secured a community partnership with Figtree Community Carols for their 25th anniversary event. Each year, this event brings together the young and old to celebrate the holiday season. Through performances by local talent, family activities and a spectacular display of fireworks, the event brought the local community together for the Christmas season. Some 5,000 members of the public attended this event and funds were also raised for New South Wales Rural Fire Service.



### Charity Casual Mall Leasing Sites (ongoing in FY2020)

**Figtree Grove Shopping Centre** – As a service to the community, a dedicated Casual Mall Leasing site was earmarked for local not-for-profit and charity organisations. Local groups such as Cancer Council, Red Cross and Salvation Army have used these sites to raise awareness on social causes and other fundraising events.



## NATURE & CONSERVATION

### Bring Your Own Containers ("BYO") Green Campaign (July – December 2019)

**The Clementi Mall and The Rail Mall** – 2019 was designated as Year Towards Zero Waste by the Ministry of Sustainability and the Environment ("MSE"). In partnership with Zero Waste Singapore, we kick-started our first green campaign aimed at raising awareness in reducing waste and recycling. Throughout the six-month BYO Green Campaign, shoppers were encouraged to bring their own reusable containers to reduce the use of disposables for takeaways. Over 51 tenants participated in this campaign by offering special deals to shoppers who brought their own containers.

## EDUCATION

### Figtree High GenZ-2Work Program (September – November 2019)

**Figtree Grove Shopping Centre** – Through a partnership with Figtree High School, the GenZ-2work program provided students with learning opportunities with the CMT or with tenants at the shopping centre. 25 Year 10 students went through the program where they learnt the basics of mall management from our Australia property manager employees and retail management from the respective tenants.



## ARTS & CULTURE

### Singapore Bicentennial Fashion Exhibition (October 2019)

**Paragon** – From 4 to 13 October 2019, Paragon collaborated with Raffles Design Institute ("RDI") and HP Indigo to present a special Bicentennial Fashion Showcase at the mall. RDI students created 14 original apparel designs inspired by Singapore's heritage. The designs were put on showcase as a fashion tribute to Singapore's traditions, culture and people over the last 200 years. Paragon was the venue sponsor for the 10 days of the showcase.



### Jingle All The Way (November – Dec 2019)

**Paragon** – Festive music concerts by various groups set the mood for Christmas with a fine selection of musical highlights. This included performances by Music En Vogue, an ongoing music programme by Paragon, as well as organisations such as VSA, Nan Hua High School, St. Nicks Youth Alumnae Choir and Robert Piano Co / Kawai Music School.



### Toddler Time (November – December 2019)

**Figtree Grove Shopping Centre** – Held on the last Thursday of each month, Toddler Time offers free, themed activities for toddlers, their parents and grandparents such as slime-making, fairy tale fun and even a silent disco. Over 40 children and their carers participated in these activities each month.



# SUSTAINABILITY REPORT

## SPORTS

### Healthy Living – Mass Workouts (Every 1st and 3rd Wednesday of the month, 2019)

**The Clementi Mall** – The mall partnered with Singapore’s Health Promotion Board (“HPB”) to cultivate an active and healthy lifestyle among residents in the neighbourhood. Through the programme, regular mall workout sessions led by professionals were held on every 1st and 3rd Wednesday of the month. The sessions were consistently well received with an estimate of 20 participants per class.



### Men’s Health Campaign (7 & 8 September 2019)

**The Clementi Mall** – The Men’s Health Campaign by HPB was organised to raise awareness among men on the consequences of poor health habits and the actions they should take to avoid serious health issues. Some of the activities included a one-minute tyre flipping challenge and Dad & Kid Challenges where fathers and their children paired up to compete with opponents at arm-wrestling and one-minute planks. The events attracted about 40 participants each day.



## COVID-19 HIGHLIGHT: SUPPORTING OUR TENANTS AND THEIR BUSINESSES

### Tenant engagement

Even after Circuit Breaker measures were lifted and Singapore began reopening its economy, it is evident that our retail business still remains affected by the ongoing pandemic and social distancing measures.

Regular meetings and dialogues are held with individual tenants to discuss issues, performance of tenants and their business plans on a group and entity level. Tenants have also been promptly informed of marketing communication plans, promotional campaigns and key events of the malls. Participation of the tenants is encouraged for the various promotional campaigns where appropriate. They are also kept abreast of the measures to be taken in compliance with the advisories from authorities.

### Provision of rental assistance to tenants

As part of our social commitment efforts, we have fully passed on property tax rebates and granted additional rental rebates to tenants whose businesses have been materially impacted by the COVID-19 pandemic. These additional rental rebates we have provided amounted to S\$31.8 million for eligible tenants in Singapore, while for Australia tenants, we have made an allowance amounting to S\$8.1 million in rental assistance for those eligible.

### Responsible reopening of our malls

Our marketing campaign for reopening the malls after the Circuit Breaker period was aimed at bringing in shoppers while bearing in mind the best interests of stakeholders. Posters and infographics were prepared and displayed across all our malls and posted on the respective social media platforms to provide comfort to shoppers on the precautionary measures taken to safeguard their health and safety. In Australia, customers of Figtree Grove were also provided with the latest safety messages via dedicated social media platforms and its website.

**COVID-19 HIGHLIGHT: SUPPORTING OUR TENANTS AND THEIR BUSINESSES**

Shop with a peace of mind at Paragon with the enhanced contactless shopping experience, as showcased in a post on Facebook.

Safe distancing posters displayed across Paragon, The Clementi Mall and The Rail Mall reminding shoppers to exercise social responsibility

A series of social etiquette tips displayed on The Rail Mall's Facebook page, providing shoppers with ideas on how they can keep fit around the neighbourhood while taking measures to keep themselves and others safe.

# SUSTAINABILITY REPORT

## 7. REPORTING WHAT MATTERS

### About this Report [GRI 102-46, 102-48, 102-49, 102-50, 102-52, 102-54, 102-56]

This sustainability report discloses the sustainability performance of SPH REIT for 1 September 2019 to 31 August 2020 ("FY2020"), with FY2019 used for comparison where necessary. In FY2020, we have expanded the reporting scope as shown in the table below.

FY2018	FY2019	FY2020
<ul style="list-style-type: none"> <li>Paragon</li> <li>The Clementi Mall</li> </ul>	<ul style="list-style-type: none"> <li>Paragon</li> <li>The Clementi Mall</li> </ul>	<ul style="list-style-type: none"> <li>Paragon</li> <li>The Clementi Mall</li> <li>The Rail Mall<sup>NEW</sup></li> <li>Figtree Grove Shopping Centre<sup>NEW</sup></li> </ul>

Energy and water consumption data at The Rail Mall have been excluded as they are insignificant to total consumption. Westfield Marion, a shopping complex in Adelaide, South Australia, was excluded from the reporting scope as it was only acquired on 6 December 2019 and full year data for FY2020 is unavailable.

This report has been prepared in accordance with the Singapore Exchange Securities Trading Limited ("SGX-ST") Mainboard Listing Rules 711(A) and 711(B), as well as the GRI Standards: Core option. The GRI Standards were chosen as it is an internationally-recognised framework that covers a comprehensive range of sustainability disclosures.

SPH REIT has not sought external assurance for this reporting period and will consider seeking external assurance for future sustainability reports as reporting matures over time.

More information on our sustainability reporting including the GRI Content Index, please refer to the online version of our Annual Report at <http://sphreit.listedcompany.com/ar.html>

### Feedback [GRI 102-53]

SPH REIT seeks to sustain and improve its sustainability practices and reporting. We welcome all stakeholders to address feedback and enquiries to [ir@sphreit.com.sg](mailto:ir@sphreit.com.sg).

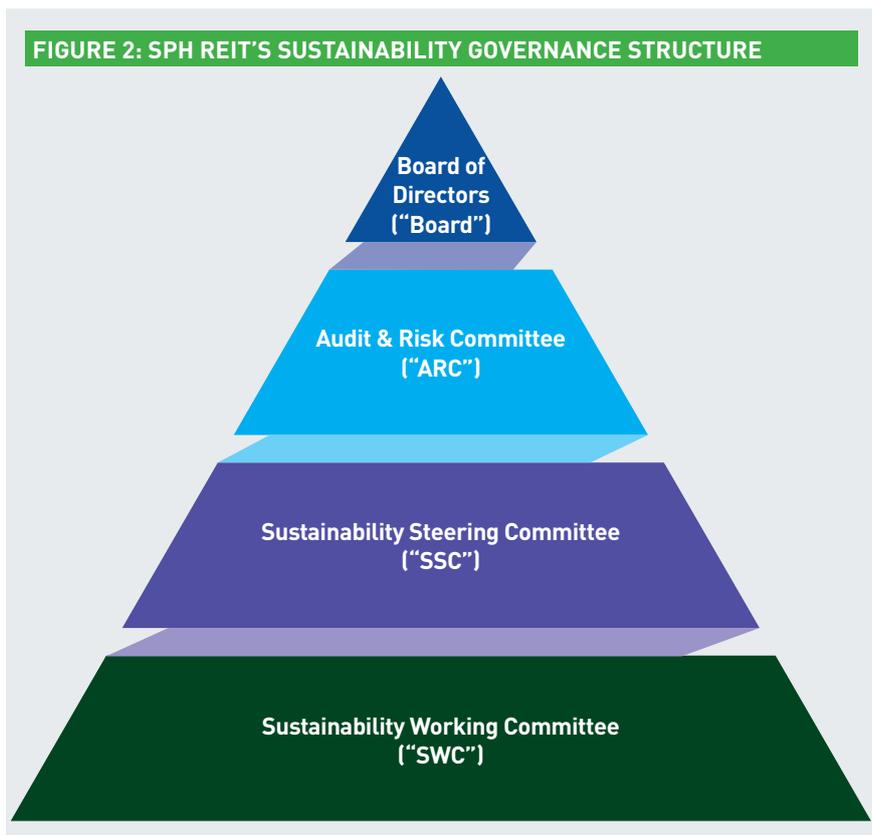
### Sustainability Governance [GRI 102-18]

The Board has assigned the Audit & Risk Committee ("ARC") the task of overseeing and monitoring the management and reporting of SPH REIT's material ESG factors.

The Sustainability Steering Committee ("SSC"), comprising senior management, supports the ARC through formulating SPH REIT's sustainability objectives and strategy,

managing and monitoring overall sustainability performance.

The SSC is supported by the Sustainability Working Committee ("SWC"), which consists of representatives from different business functions. Collectively, they ensure sustainability practices are driven across the organisation. The SSC reports overall sustainability efforts and performance to the ARC regularly.



**Responsible Supply Chain [GRI 102-9]**

SPH REIT is committed to collaborating with transparent, ethical, and environmentally and socially responsible suppliers on projects.

We have adopted SPH Group's Supplier Code of Conduct which promotes ethical behaviour and sustainability awareness through interactions with various suppliers. The Supplier Code of Conduct covers:

- Compliance with laws and regulations
- Ethical business dealings handled with integrity, transparency and honesty
- Confidentiality in accordance with the terms of their contract and for the benefit of the SPH Group

- Compliance with all applicable competition laws
- Apply fair standards in its treatment of all its employees and comply with national laws on wages and working hours as well as international standards regarding child labour and minimum age
- Provide a safe and healthy working environment for all its employees
- Comply strictly with local environmental laws and practices

During the COVID-19 situation, RPMS' appointed vendors have continued to provide the minimum service standards required to support the malls' operations in Singapore. There were no disruptions to the supply chain and material operations across all four properties.

**Stakeholder Engagement [GRI 102-13, 102-40, 102-42, 102-43, 102-44]**

At SPH REIT, we believe that long-term growth and success hinges upon active stakeholder engagement. We remain committed to regular, timely engagement and communication with our stakeholders to understand the changing needs and expectations which helps us in allocating our resources appropriately and in responding to their needs effectively. Table 2 summarises the methods through which we engage with key stakeholders and respond to their concerns.

**TABLE 2: SPH REIT'S STAKEHOLDER ENGAGEMENT**

Customers and Tenants	Unitholders and Investors	Regulators
<b>Description</b>		
To understand the needs of the tenants and customers, and work with tenants to enrich customer experience	To understand and help them understand our sustainability goals and efforts	To communicate with regulators from time to time and ensure compliance with relevant laws and regulations
<b>Engagement Methods</b>		
<b>Singapore</b> <ul style="list-style-type: none"> <li>• Management circulars and notices</li> <li>• Tenant bulletins</li> <li>• Tenant engagement activities</li> <li>• Informal dialogue and networking sessions</li> </ul> <b>Australia</b> <ul style="list-style-type: none"> <li>• Annual collaboration workshops</li> <li>• Visual merchandising, social media workshops and loyalty programme</li> <li>• Retailer Handbooks and regular notices</li> </ul>	<ul style="list-style-type: none"> <li>• Release of financial results, operational updates, announcements, media releases, and other relevant disclosures through SGXNET, Annual Report and SPH REIT's website</li> <li>• Annual General Meeting</li> <li>• Extraordinary General Meeting, where necessary</li> <li>• Updates through one-on-one and group meetings and investor roadshows <i>(held pre-Circuit Breaker)</i></li> <li>• Online meetings with Unitholders and Investors held post-Circuit Breaker</li> </ul>	<ul style="list-style-type: none"> <li>• Industry networking functions</li> <li>• Annual regulatory audits</li> <li>• Compliance with mandatory reporting requirements and newly-introduced COVID-19 requirements</li> </ul>
<b>Key Issues of Interest</b>		
<ul style="list-style-type: none"> <li>• Shopping experience, that enhances the lifestyle</li> <li>• A safe and sustainable space</li> <li>• Contribution to local communities</li> <li>• Property tax rebates and rental reliefs to ease cashflow</li> </ul>	<ul style="list-style-type: none"> <li>• Economic performance and recovery of SPH REIT in a post-COVID-19 economy</li> </ul>	<ul style="list-style-type: none"> <li>• Economic performance</li> <li>• Regulatory and Socioeconomic compliance</li> </ul>
<b>Corresponding Sections of the Annual Report</b>		
Sustainability Report	Financial Statements	Corporate Governance Report

# SUSTAINABILITY REPORT

**TABLE 2: SPH REIT'S STAKEHOLDER ENGAGEMENT**

Employees	Contractors and Suppliers	Local Community
<b>Description</b>		
To provide a working environment that provides fair remuneration, equal treatment, safe and healthy working conditions, and career development opportunities	To build mutually beneficial and long-lasting business relationships	To be a responsible corporate citizen that serves the local community
<b>Engagement Methods</b>		
<ul style="list-style-type: none"> <li>Human Resources Policies and Practices</li> <li>Employee grievance mechanism</li> <li>Daily communications via Microsoft Teams, bi-weekly check-ins from supervisors</li> </ul>	<ul style="list-style-type: none"> <li>Regular communications directly with the suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Community outreach programmes and charitable events <i>(held pre-Circuit Breaker)</i></li> </ul> <p><b>Singapore</b></p> <ul style="list-style-type: none"> <li>While all in-mall events have been cancelled, messages on being socially responsible during the COVID-19 period have been displayed across malls and their respective social media platforms</li> </ul> <p><b>Australia</b></p> <ul style="list-style-type: none"> <li>All in-mall events have been downsized &amp; modified to adhere to social distancing restrictions, while messages on being socially responsible during the COVID-19 period have been displayed across malls and their respective social media platforms</li> </ul>
<b>Key Issues of Interest</b>		
<ul style="list-style-type: none"> <li>Remuneration, compensation and benefits</li> <li>Fair and equal employment opportunities</li> <li>Training and career development programmes</li> <li>Safe and healthy working environment</li> <li>Job security amidst the COVID-19 crisis and economic downturn</li> </ul>	<ul style="list-style-type: none"> <li>Collaborative partnerships with SPH REIT</li> </ul>	<ul style="list-style-type: none"> <li>Contribution to local communities</li> </ul>
<b>Corresponding Sections of the Annual Report</b>		
Sustainability Report	Sustainability Report	Sustainability Report

### Materiality [GRI 102-47]

The principle of materiality is an essential filter which allows us to determine the ESG factors which are of significance to our stakeholders and our business.

The following summarises our approach towards materiality assessment.

#### FIGURE 3: MATERIALITY ASSESSMENT PROCESS

FY2018	FY2019	FY2020
In FY2016, SPH Group went through an extensive list of ESG factors identified based on industry, peers and sustainability megatrends.	A review of the material ESG factors was conducted, incorporating inputs from various business functions and internal stakeholders.	With the expansion of the reporting scope to include The Rail Mall in Singapore and Figtree Grove in Australia, the six existing material ESG factors were reviewed by Management on its relevance to the business.
Key executives of SPH REIT came together to prioritise and validate these material ESG factors based on their relative importance to SPH REIT's business as well as the different perspectives of a REIT, REIT Manager and Property Manager.	To present a more holistic view of sustainability at SPH REIT, three additional ESG factors (Corporate Governance, Health and Safety of Stakeholders, and Data Privacy) were identified as material and disclosed in FY2019.	The six material ESG factors have been subsequently approved by the Board.
Three ESG material factors (Energy Usage, Water Usage and Local Communities) were identified, approved by the Board and reported in FY2018.		

### 8. GRI CONTENT INDEX [GRI 102-55]

General Standard Disclosures				
GRI Standard	Disclosure		Section of Report and / or Explanation for Omission	Pg.
GRI 102: General Disclosures 2016	<b>Organisational profile</b>			
	102-1	Name of the organisation	Corporate Profile	2-3
	102-2	Activities, brands, products, and services	Corporate Profile	2-3
	102-3	Location of headquarters	Corporate Directory	Inside back cover
	102-4	Location of operations	Corporate Profile	2-3
	102-5	Ownership and legal form	Corporate Profile	2-3
	102-6	Markets served	Corporate Profile	2-3
	102-7	Scale of the organisation	Financial Highlights Profile of our Workforce	4-5 79
	102-8	Information on employees and other workers	Profile of our Workforce	79
	102-9	Supply chain	Responsible Supply Chain	89
	102-10	Significant changes to the organisation and its supply chain	Responsible Supply Chain	89
	102-11	Precautionary Principle or Approach	Risk Management	94-96
	102-12	External Initiatives	Profile of our Workforce	79
	102-13	Membership of Associations	<ul style="list-style-type: none"> <li>REIT Association of Singapore (REITAS)</li> <li>Orchard Road Business Association (ORBA)</li> </ul>	
<b>Strategy</b>				
102-14	Statement from senior decision-maker	Statement by Chairman and CEO		8-11
<b>Ethics and Integrity</b>				
102-16	Values, principles, standards, and norms of behaviour	Vision and Mission Corporate Governance		Inside front cover 97-116

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## General Standard Disclosures

GRI Standard	Disclosure	Section of Report and / or Explanation for Omission	Pg.
GRI 102: General Disclosures 2016	<b>Governance</b>		
	102-18	Governance structure	Sustainability Governance 88
	<b>Stakeholder Engagement</b>		
	102-40	List of stakeholder groups	Stakeholder Engagement 89-90
	102-41	Collective bargaining agreements	Profile of our Workforce 79
	102-42	Identifying and selecting stakeholders	Stakeholder Engagement 89-90
	102-43	Approach to stakeholder engagement	Stakeholder Engagement 89-90
	102-44	Key topics and concerns raised	Stakeholder Engagement 89-90
	<b>Reporting Practice</b>		
	102-45	Entities included in the consolidated financial statements	Financial Statements 117-195
	102-46	Defining report content and topic Boundaries	About this Report 88
	102-47	List of material topics	Materiality 91
	102-48	Restatements of information	About this Report 88
	102-49	Changes in reporting	About this Report 88
	102-50	Reporting cycle	About this Report 88
	102-51	Date of most recent report	31 August 2019
	102-52	Reporting cycle	About this Report 88
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	102-54	Claims of reporting in accordance with the GRI Standards	About this Report 88
	102-55	GRI content index	GRI Content Index 91-93
102-56	External assurance	About this Report 88	

## Material Topics

### Corporate Governance

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Sustainability at SPH REIT Anti-corruption 74 77
	103-2	The management approach and its components	Sustainability at SPH REIT Anti-corruption 74 77
	103-3	Evaluation of the management approach	Anti-corruption 77
GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Anti-corruption 77
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	Sustainability at SPH REIT Regulatory Compliance 74 77

### Data Privacy

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Sustainability at SPH REIT Data Privacy 74 78
	103-2	The management approach and its components	Sustainability at SPH REIT Data Privacy 74 78
	103-3	Evaluation of the management approach	Data Privacy 78
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability at SPH REIT Data Privacy 74 78

### Health and Safety of Stakeholders

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Sustainability at SPH REIT Health and Safety of Stakeholders 74 79-80
	103-2	The management approach and its components	Sustainability at SPH REIT Health and Safety of Stakeholders 74 79-80
	103-3	Evaluation of the management approach	Health and Safety of Stakeholders 79-80

<b>Material Topics</b>				
<b>GRI Standard</b>	<b>Disclosure</b>		<b>Section of Report and / or Explanation for Omission</b>	<b>Pg.</b>
<b>Health and Safety of Stakeholders</b>				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Health and Safety of Stakeholders	79-80
	403-2	Hazard identification, risk assessment and incident investigation	Health and Safety of Stakeholders	79-80
	403-3	Occupational Health Services	Health and Safety of Stakeholders	79-80
	403-4	Worker participation, consultation, and communication on occupational health and safety	Health and Safety of Stakeholders	79-80
	403-5	Worker training on Occupational Health and Safety	Health and Safety of Stakeholders	79-80
	403-6	Promotion of worker health	Health and Safety of Stakeholders	79-80
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety of Stakeholders	79-80
	403-9	Work-related injuries	Health and Safety of Stakeholders	79
	GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Health and Safety of Stakeholders
<b>Energy Usage</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Sustainability at SPH REIT Energy and Emissions	75 80-82
	103-2	The management approach and its components	Sustainability at SPH REIT Energy and Emissions	75 80-82
	103-3	Evaluation of the management approach	Energy and Emissions	80-82
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Energy and Emissions	81-82
	302-3	Energy Intensity	Energy and Emissions	81-82
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG Emissions	Energy and Emissions	81-82
	305-4	GHG emissions intensity	Energy and Emissions	81-82
<b>Water Usage</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Sustainability at SPH REIT Water	75 81-82
	103-2	The management approach and its components	Sustainability at SPH REIT Water	75 81-82
	103-3	Evaluation of the management approach	Water	81-82
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water	81
	303-2	Management of water discharge-related impacts	Water	81
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GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Sustainability at SPH REIT Impact on Local Communities	75 83-87
	103-2	The management approach and its components	Sustainability at SPH REIT Impact on Local Communities	75 83-87
	103-3	Evaluation of the management approach	Impact on Local Communities	83-87
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Impact on Local Communities	83-87