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The Board of Directors
Suntec Trust Management Limited
(formerly knowns as ESR Trust Management (Suntec) Limited)
(in its capacity as Manager of Suntec Real Estate Investment Trust)
6 Temasek Boulevard
#41-02/03 Suntec Tower 4
Singapore 038986

23 July 2026

Suntec Real Estate Investment Trust
Review of Interim Financial Statements

Introduction

We have reviewed the interim financial statements of Suntec Real Estate Investment Trust (the "Trust") and its subsidiaries (the "Group") for the six-month period ended 30 June 2026 (the "Interim Financial Statements') set out on pages 3 to 26 of the interim financial information of the Trust. The Interim Financial Statements consist of the following:

- Statements of financial position of the Group and the Trust as at 30 June 2026;
- Portfolio statements of the Group and the Trust as at 30 June 2026;
- Statement of total return of the Group for the six-month period ended 30 June 2026;
- Distribution statement of the Group for the six-month period ended 30 June 2026;
- Statements of movements in unitholders' funds of the Group and the Trust for the six-month period ended 30 June 2026;
- Statement of cash flows of the Group for the six-month period ended 30 June 2026; and
- Certain explanatory notes to the above financial information.

Suntec Trust Management Limited (formerly knowns as ESR Trust Management (Suntec) Limited), the Manager of the Trust, is responsible for the preparation and presentation of this Interim Financial Statements in accordance with the recommendations of the Statement of Recommended Accounting Practice ("RAP") 7 *Reporting Framework for Investment Funds* relevant to interim financial information issued by the Institute of Singapore Chartered Accountants. Our responsibility is to express a conclusion on these Interim Financial Statements based on our review.

Scope of review

We conducted our review in accordance with Singapore Standard on Review Engagements 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Singapore Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Interim Financial Statements as at 30 June 2026 and for the six-month period ended on that date is not prepared, in all material respects, in accordance with the recommendations of the RAP 7 relevant to interim financial information issued by the Institute of Singapore Chartered Accountants.

Restriction on use

Our report is provided in accordance with the terms of our engagement. Our work was undertaken so that we might report to you on the Interim Financial Statements for the purpose of assisting the Trust in meeting the requirements of paragraph 3 of Appendix 7.2 of the Singapore Exchange Limited Listing Manual and for no other purpose. Our report is included in the Trust's announcement of its interim financial information for the information of its unitholders. We do not assume responsibility to anyone other than the Trust for our work, for our report, or for the conclusions we have reached in our report.

KPMG LLP

KPMG LLP
Public Accountants and
Chartered Accountants

Singapore
23 July 2026