

SUMMARY OF DISCLOSURES

SUMMARY OF DISCLOSURES OF CODE OF CORPORATE GOVERNANCE 2018 (2018 CODE)

Rule 710 of the SGX Listing Manual requires SGX listed companies to describe their corporate governance practices with specific reference to the 2018 Code in their annual reports for financial years commencing on or after 1 January 2019. This summary of disclosures describes the Company's corporate governance practices with specific reference to the disclosure requirements in the principles and provisions of the 2018 Code.

Provision	Page reference in SingPost Annual Report 2025/26
BOARD MATTERS	
The Board's Conduct of Affairs	
Principle 1	
1.1	Pages 49, 50, 54 and 73
1.2	Pages 56 to 60
1.3	Pages 49 and 50
1.4	Pages 50 to 54
1.5	Pages 54, 55 and 62
1.6	Pages 54 and 55
1.7	Page 56
Board Composition and Guidance	
Principle 2	
2.1	Pages 57 and 58
2.2	Pages 57 and 58
2.3	Pages 57 and 58
2.4	Pages 57 to 59
2.5	Pages 54, 55 and 60
Chairman and Chief Executive Officer	
Principle 3	
3.1	Page 59
3.2	Page 60
3.3	Pages 60 and 76
Board Membership	
Principle 4	
4.1	Pages 53, 54, 56, 57, 61 to 63 and 220 to 231
4.2	Pages 53 and 60
4.3	Pages 61 to 63
4.4	Pages 53, 54, 57 and 58
4.5	Pages 10 to 14, 56, 57 and 62
Board Performance	
Principle 5	
5.1	Pages 63 and 64
5.2	Pages 63 and 64
REMUNERATION MATTERS	
Procedures for Developing Remuneration Policies	
Principle 6	
6.1	Pages 53, 54 and 64 to 69
6.2	Page 53
6.3	Pages 53 and 54
6.4	Page 65

Provision	Page reference in SingPost Annual Report 2025/26
Level and Mix of Remuneration	
Principle 7	
7.1	Pages 64, 65, 67 and 68
7.2	Page 65
7.3	Pages 64 to 68
Disclosure on Remuneration	
Principle 8	
8.1	Pages 66 to 69
8.2	Page 67
8.3	Pages 64 to 69 and 95 to 99
ACCOUNTABILITY AND AUDIT	
Risk Management and Internal Controls	
Principle 9	
9.1	Pages 51, 52, 69 to 71 and 80 to 89
9.2	Page 71
Audit Committee	
Principle 10	
10.1	Pages 51 and 71 to 74
10.2	Pages 51 and 71
10.3	Page 71
10.4	Page 74
10.5	Page 72
SHAREHOLDER RIGHTS AND ENGAGEMENT	
Shareholder Rights and Conduct of General Meetings	
Principle 11	
11.1	Pages 75 to 77
11.2	Page 75
11.3	Pages 55 and 75
11.4	Page 76
11.5	Page 76
11.6	Page 76
Engagement with Shareholders	
Principle 12	
12.1	Pages 76 and 77
12.2	Pages 76 and 77
12.3	Page 76
MANAGING STAKEHOLDERS RELATIONSHIPS	
Engagement with Stakeholders	
Principle 13	
13.1	Page 77
13.2	Page 77
13.3	Page 77