

WHISTLEBLOWING POLICY

Purpose & Scope

CapitaLand Investment Limited (“CLI”) is committed to maintaining high standard of integrity in its business conduct.

Consistent with its “zero tolerance” stance to fraud, bribery, corruption and other unethical behavior or conduct, it has adopted this Whistleblowing Policy (the “Policy”). The Policy aims to:

- (a) provide a trusted avenue for employees, vendors, customers and other stakeholders to report serious wrongdoing or concerns, particularly in relation to fraud, controls or ethics, without fear of reprisals when whistleblowing in good faith; and
- (b) ensure that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow up actions to be taken.

Applicability of Local Laws and Regulations

The Policy applies to CLI and its subsidiaries (“CLI Group”), and Capitaland Malaysia Reit Management Sdn. Bhd. (“CMRM”), and its employees, and any other persons or business organisations carrying out work for CLI Group.

Companies incorporated in their respective countries are subject to and must comply with the local laws and regulations governing their operations, including any Whistleblowing related laws and regulations. The compliance with local legal and regulatory requirements is paramount and remains applicable regardless of the company’s global presence or international operations.

Reportable Incidents

Reportable suspected wrongdoings include but are not limited to:

- (a) misconduct relating to financial reporting, accounting or other financial matters;
- (b) corruption, misappropriation or blackmail;
- (c) any criminal offence or failure to comply with a legal or regulatory obligation;
- (d) significant breaches of CLI Group policies or internal controls;
- (e) endangerment of the health and safety of an individual; or
- (f) concealment of any of the above.

Confidentiality

All reports are handled confidentially, except as necessary or appropriate to conduct investigation and to take remedial action, in accordance with the applicable laws and regulations. In this regard:

- (a) the identity of the person (“Whistleblower”) making the allegation will be kept confidential and confined to the Investigating Committee so long as it does not hinder or frustrate any investigation;

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- (b) the investigation process may reveal the source of the information to persons involved in the investigation or resolution of the investigation report; and
- (c) the Whistleblower making the report may need to provide a statement as part of the gathering of evidence required.

Protection Against Retaliation

CLI Group and CMRM are committed to protecting whistleblower(s) who report(s) concerns in good faith and will not tolerate the harassment or victimisation of anyone reporting a genuine concern. To further reiterate, no person should suffer reprisal as a result of reporting a genuine concern, even if they turn out to be mistaken. While the Policy is meant to protect the Whistleblower from any unfair treatment as a result of their report, it strictly prohibits frivolous and untrue complaints. The Policy is also not a route for taking up personal grievances.

Whistleblowing Reporting & Communication Channels

The Whistleblower should report his/her concern to the Chairman of the Audit Committee c/o Head of Internal Audit, who will handle all reported cases and ensure that issues raised are properly resolved by Management or such parties as appropriate. In Chairman’s absence, one of the Audit Committee members will be appointed to take charge of the matter.

All concerns raised will be independently assessed to ensure that they are fairly and properly considered. As it is essential to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much information and be as specific as possible.

Concerns expressed anonymously are difficult to act upon effectively; however, they may be considered, taking into account the severity and credibility of the issues raised and the likelihood of confirmation of the allegation from attributable sources and information provided. Hence, the whistleblower is encouraged to provide their contact information so that clarifications could be sought during the course of investigation. If a whistleblower chooses to make such reports anonymously, he/she shall not be entitled to the investigation outcome of the case reported.

The channels of reporting are as follows:

Email	Whistleblowing.ACChair@capitaland.com
Mail	Chairman of the Audit Committee c/o Head of Internal Audit 168 Robinson Road #30-01 Capital Tower Singapore 068912

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Policy Review

The Policy shall be reviewed annually, where the Policy may be modified, to maintain compliance with applicable laws and regulations or accommodate organisational changes. This review will be carried out by the Head of Internal Audit, subjected to the approval of the Chairman of the Audit Committee.

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Addendum (Malaysia) for the Whistle-Blowing Policy			Effective Date:	16 April 2025 Inception Version
Approved by:	Board		Date Last Updated:	NA

Compliance with Malaysian Legal Framework and Enhanced Reporting Measures

This addendum is applicable to CapitaLand Malaysia REIT Malaysia Sdn Bhd (“REIT Manager”) and the subsidiaries of CapitaLand Malaysia Trust (“CLMT Group”). It provides additional provisions and processes and is aligned with the Malaysian legal frameworks to ensure clarity, transparency, and protection for whistleblower reporting concerns in good faith. This Policy applies to the REIT Manager and CLMT Group and its directors, senior management, employees, vendors, service providers and other stakeholders, and any other persons or business organisations carrying out work for the REIT Manager and the CLMT Group in Malaysia. The REIT Manager is committed to fostering an open and safe environment where the board of directors of the REIT Manager (“Directors”), senior management, employees, vendors, service providers and other stakeholders can report concerns without fear of retaliation or discrimination.

This addendum supplements the CapitaLand Investment Limited (“CLI”) Whistleblowing Policy (“Group WB Policy”) and should also be read in conjunction with other relevant policies, including the Group Anti-Money Laundering and Countering Financing of Terrorism (AMLA) Policy (“Group AML Policy”), the Group Global Sanction Policy, and the Group Fraud, Bribery & Corruption Risk Management Policy (“Group FBC Policy”).

1. Compliance with Malaysian Laws

The Whistleblowing Policy for Malaysia is aligned with the following key legislative frameworks.

1.1 Whistleblower Protection Act 2010 (WPA 2010)

Under this Act, whistleblowers reporting in good faith are entitled to:

- **Protection from retaliation:** Ensures whistleblowers are not subjected to termination, discrimination, harassment or any other form of adverse treatment as a result of their disclosures. This protection applies strictly to disclosures made in good faith and in adherence to the provisions of the Act. However, such protection does not apply to individuals found to have made malicious, false, or frivolous allegations, or to those who engage in misconduct while claiming whistleblower protection. In such cases, appropriate disciplinary or legal actions may be taken (section 7, WPA 2010).
- **Immunity from legal actions:** Whistleblowers are protected from civil or criminal liability for their disclosures, provided the disclosures are made in good faith and in compliance with the provisions of the law. However, this immunity does not extend to individuals who engage in misconduct, commit illegal acts, make false or malicious disclosures, or abuse the whistleblowing mechanism. In such cases, the individual may be subject to legal actions or penalties as prescribed by the relevant laws (section 6, WPA 2010).

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- **Confidentiality:** The whistleblower's identity will remain confidential unless disclosure is required by law (section 8, WPA 2010).

Note: Whistleblowers must act in good faith and provide accurate, specific, and factual information. Malicious or false reporting is not protected under this Act (section 11, WPA 2010). Further protection is provided under the Witness Protection Act 2009 if the investigation is conducted by the Malaysian authorities pursuant to s25 of the MACC Act.

1.3 Malaysian Anti-Corruption Commission Act 2009 (MACC Act)

The Whistleblowing Policy for Malaysia is also aligned with the Malaysian Anti-Corruption Commission Act 2009 (MACC Act). This alignment reflects CL's commitment to upholding transparency, integrity, and ethical practices by ensuring whistleblower's protection within its operations and investigations:

- Whistleblowers reporting concerns related to corruption, bribery, or misconduct are protected under the MACC Act (section 25, MACC Act).
- Internal reporting and investigation processes are structured to comply with the MACC Act, reinforcing accountability and adherence to anti-corruption principles.

Directors, employees and stakeholders are made aware of their rights and responsibilities under the MACC Act to detect and report unethical or illegal practices.

2. Notification of Investigation Outcome

Whistleblowers who disclose their identity by submitting named reports will receive an acknowledgment for their submission within **7 days** and thereafter be notified of the investigation's outcome within **90 days** of their submission. The notification may include information such as a summary of findings and conclusions (e.g., "The investigation found sufficient evidence, and corrective actions have been taken.")

If the investigation exceeds 90 days due to complexity, the whistleblower will be informed of the delay and updated on the expected timeline.

Confidentiality Reminder: Sensitive details that could compromise the investigation or individuals involved will not be disclosed (section 8, WPA 2010)

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3. Whistleblowing Reporting & Communication Channels

3.1 Whistleblowing Form

A standardised **Whistleblowing Form** is attached to this addendum to guide whistleblowers in submitting comprehensive reports. The form ensures sufficient details are provided to facilitate effective investigations.

3.2 Reporting Channels

Whistleblowers are encouraged to use the following channels to report concerns:

- Email: Whistleblowing.ACChair@capitaland.com
- Mail: Chairman of the Audit Committee c/o

Head of Internal Audit

168 Robinson Road

#30-01 Capital Tower

Singapore 068912

3.3 Reporting Procedures

- Reports can be submitted anonymously, but whistleblowers are encouraged to provide their contact details as whistleblowers may be requested to provide further details and supporting evidence to facilitate a thorough and effective investigation for effective follow-up.
- Specific details, such as dates, times, locations, and individuals involved, are critical for a thorough investigation. Supporting documents should be attached when available.

4. Review of Addendum

This addendum will be reviewed every 2 years or as and when regulatory updates are required to ensure compliance with Malaysian laws and legal frameworks. Updates will be implemented as necessary to address changes in applicable laws, regulations, or industry standards.

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WHISTLEBLOWING FORM

Mail: Chairman of the Audit Committee c/o

PRIVATE AND CONFIDENTIAL

Head of Internal Audit
168 Robinson Road
#30-01 Capital Tower
Singapore 068912

Email: Whistleblowing.ACChair@capitaland.com

1	Date and Time of Report:	
2.	Details of Alleged Person	
	Name of person alleged:	
	Company of person alleged:	
3.	Details of incident	
	Incident date and time:	
	Location of incident:	
	Individuals involved:	

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	Details of allegation:	
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	<p>Mode of transaction and reason leading to the transaction.</p> <p><i>Please state the supporting documents, evidences or witnesses to substantiate your disclosure (if any) to facilitate investigation. You may also attach the relevant documents to this form. (Use additional sheets if necessary)</i></p>	
4.	<p>Details of Reporting Party <i>We will not document information concerning your name if you wish to remain anonymous; however, if you do not want to be anonymous please provide your name, phone number and email</i></p>	
	Name:	
	Contact number:	

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	Email address:	
	Company:	