


Policies & Procedures				
Addendum (Malaysia) for the Whistle-Blowing Policy			Effective Date:	16 April 2025 Inception Version
Approved by:	Board		Date Last Updated:	22 April 2026

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”) (as amended, replaced and/or supplemented from time to time) and should also be read in conjunction with other relevant group global policies, including but not limited to the Group Anti-Money Laundering and Countering Financing of Terrorism (AMLA) Policy (“Group AML Policy”), the Global Third Party Due Diligence Policy, and the Global Fraud Policy, Global Anti-Bribery and Corruption Policy amended, revised, supplemented and replaced from time to time, including the applicable local addendum.


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.

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

The Whistleblowing Policy for Malaysia is also aligned with the 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).

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.

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3.2 Reporting Channels

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

Email	<u>Whistleblowing.ARCChair@clmt.com.my</u>
Mail	Chairman of the Audit and Risk Committee c/o Executive Director Crowe Governance Sdn Bhd (Outsourced Internal Auditor of CapitaLand Malaysia REIT Management Sdn Bhd and CapitaLand Malaysia Trust Group) Level 16, Tower C, Megan Avenue II 12 Jalan Yap Kwan Seng 50450 Kuala Lumpur, Malaysia


Any report submitted via the designated whistleblowing email address above will be automatically forwarded to the outsourced Internal Auditors, namely Crowe Governance Sdn Bhd as well as to all the members of the Audit and Risk Committee.

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 and Risk Committee

c/o Executive Director

Crowe Governance Sdn Bhd

(Outsourced Internal Auditor of CapitaLand Malaysia

REIT Management Sdn Bhd and CapitaLand Malaysia Trust Group)

Level 16, Tower C, Megan Avenue II

12 Jalan Yap Kwan Seng

50450 Kuala Lumpur, Malaysia

PRIVATE AND CONFIDENTIAL

Email: Whistleblowing.ARCChair@clmt.com.my

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:	
	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:	
	Email address:	
	Company:	