

# 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;
- (b) the investigation process may reveal the source of the information to persons involved in the investigation or resolution of the investigation report; and

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- (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

## 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.