I REIT MANAGERS SDN. BHD.

Registration No. 202101014501 (1414801-X)

WHISTLEBLOWING POLICY

1. POLICY STATEMENT

I REIT Managers Sdn Bhd ("**I REIT**" or "**Manager**"), the management company of AME Real Estate Investment Trust ("**AME REIT**") is committed to achieving and maintaining high standards of corporate ethics.

The Manager expects its employees to conduct themselves in a professional manner and carry out matters in compliance with all applicable laws and regulations as well as the Manager's Code of Conduct and Ethics.

The Manager encourages any party to report or disclose suspected improper conduct within the Manager and/or AME REIT in an appropriate manner, in line with good corporate governance practices.

2. SCOPE

This policy applies to all employees, contractors, suppliers, business associates, customers, bankers and any other parties who have dealings with the Manager and/or AME REIT.

3. TYPES OF IMPROPER CONDUCT

Improper conduct includes but is not limited to the following:

- Fraud;
- Misappropriation of assets;
- Sexual harassment and unethical behaviours;
- Abuse of power and position;
- Criminal breach of trust;
- Blackmail or corrupt practices;
- Improprieties and irregularities in accounting and financial reporting;
- Misuse of confidential information;
- Acts or omissions which are deemed to be against the interest of the Manager and/or AME REIT, laws, regulations, requirements of statutory bodies or public policies;
- Giving false or misleading information (including suppression of any material facts or information);
- Violation of the Manager's Code of Conduct and Ethics;
- Breaches of Manager's Policies;
- Danger to health and safety of any employee or any other individual; or

- The deliberate concealment of any of the above matters or other acts of wrongdoings.

4. PROTECTION

4.1 Acting in good faith

The Manager expects all reports to be made in good faith and with reasonable grounds supporting the information.

4.2 Anonymity

Any anonymous report will not be entertained. A reporting individual ("**Whistleblower**") is required to provide his/her identity and contact information in the reports in order for the Manager to accord the necessary protection. However, the Manager reserves the right to investigate any anonymous report.

4.3 Confidentiality

The Manager will treat all reports and information provided as confidential and will only reveal them on a "need to know" basis for the purposes of investigating the reports.

4.4 Assurance against reprisals and/or retaliation

A Whistleblower who acts in good faith shall be protected against reprisals and/or retaliation.

5. PROCEDURE

Any party who is aware that any improper conduct has been, is being or is likely to be committed within the Manager and/or AME REIT shall report in writing (sealed mail or e-mail) to the Whistleblowing Officer as follows:

Name	: **Datin Cheryl Kaur Pola** *(Independent Non-Executive Director)*
By mail	: **Boardroom Corporate Services Sdn. Bhd. (Johor Branch)** Suite 9D, Level 9, Menara Ansar, No. 65 Jalan Trus, 80000 Johor Bahru, Johor Darul Takzim, Malaysia.
Via e-mail	: Whistleblow@ireit.com.my

To ensure completeness of the required information, a Whistleblower is strongly encouraged to report with the whistleblowing form which is available on AME REIT's website at https://amereit.com.my.

Once a whistleblowing report is made, the Whistleblowing Officer shall, as soon as practicable, take necessary actions to deal with the concerns raised, which include, but are not limited to, the following:

(a) to refuse acceptance of the concerns raised either in part or in whole if they fall outside of this Policy; or
(b) to direct the concerns raised to be dealt with the Manager's policies such as disciplinary process; or
(c) to instruct a full-scale investigation be made on the concerns raised; or
(d) to appoint an external party such as auditors or solicitors to conduct further investigation on the concerns raised; or
(e) to instruct reports of the concerns raised to enforcement agencies such as Polis Diraja Malaysia ("**PDRM**"), Malaysian Anti-Corruption Commission ("**MACC**") and Suruhanjaya Syarikat Malaysia ("**SSM**").

The Whistleblowing Officer shall prepare a summary report and present it to the Manager's Audit and Risk Management Committee on a quarterly basis.

The Manager will maintain a record of all whistleblowing reports and will track their receipt, investigation and resolution.

6. REVIEW

This policy shall be reviewed by the Board every three (3) years or as required when internal or external events warrant a more frequent review to be undertaken.

This Policy is adopted by the Board on 12 April 2022. This Policy is reviewed and approved by the Board on 20 December 2024.