



I REIT MANAGERS SDN. BHD.

Registration No. 202101014501 (1414801X)

CORPORATE DISCLOSURE POLICY

1. INTRODUCTION

This Corporate Disclosure Policy (“**Policy**”) of I REIT Managers Sdn Bhd (“**I REIT**” or “**Manager**”), the management company of AME Real Estate Investment Trust (“**AME REIT**”), serves as a framework for ensuring the Manager in its management of AME REIT continues to comply with the disclosure requirements as set out in the Main Market Listing Requirements (“**MMLR**”) issued by Bursa Malaysia Securities Berhad (“**Bursa Malaysia**”). It raises awareness and provides guidance to Directors and Employees of the Manager (“**Directors**” and “**Employees**”) to ensure a consistent approach to disclosure practices throughout the Manager.

This Policy is not intended to be exhaustive and should be read in conjunction with the existing framework of all applicable laws, rules and regulations as well as the Manager’s policies, which include, but are not limited to, the MMLR and the Manager’s Code of Conduct and Ethics.

For all intents and purposes, the Directors and Employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound to observe in discharging of their duties.

2. APPLICABILITY

This Policy is applicable to all Directors and Employees (including full time, part time, probationary, contract and temporary staff) of the Manager. Each Director or Employee has the duty to read and understand the Policy. Violation of the Policy can result in disciplinary action, including termination of employment.

Any Director requiring further clarification may direct to the Head of Finance and Investor Relations or Compliance Officer whereas other Employees may refer to their immediate superior or Head of Department.

3. COMMUNICATION OF THE POLICY

The Policy is published on the AME REIT’s website at <https://amereit.com.my> and is to be disseminated to all Directors and Employees to ensure awareness and compliance with this Policy. The Directors and Employees will be made aware of any revised version of the Policy should there be any significant changes.

4. POLICY STATEMENT

The Manager is committed to disclose all material information concerning AME REIT in an appropriate manner under the principles of transparency, accuracy, timeliness, consistency and fairness to ensure public have equal access to timely and accurate information to facilitate the evaluation of the AME REIT's securities.

5. AUTHORISED SPOKESPERSONS

The Manager has designated a limited number of spokespersons ("**Authorised Spokespersons**") responsible for communicating with the investment community, regulators or the media.

The Authorised Spokespersons are:

- (a) Chairperson of the Board;
- (b) Chief Executive Officer ("**CEO**");
- (c) Executive Directors of the Manager;
- (d) Head of Finance and Investor Relations;
- (e) Investor Relations Officer; and
- (f) Any other Officers as authorised by the Chief Executive Officer as from time to time.

The Authorised Spokespersons shall only provide factual, accurate and non-misleading information. In response to the enquiries from the investment community or media, the Authorised Spokespersons shall not disclose any material information that has not been previously made public.

The Directors and Employees who are not the Authorised Spokespersons shall not respond to any enquiries from the investment community or media. All such enquiries shall be directed to the Authorised Spokespersons.

6. DISCLOSURE REQUIREMENTS

As the management company of AME REIT, I REIT is under an obligation to comply with the following key continuing disclosure requirements as set out in the MMLR:

(i) To announce immediately any material information (Paragraph 9.03 of the MMLR);

Pursuant to Paragraph 9.03(2) of the MMLR, information is considered material if it is reasonably expected to have a material effect on:

- (a) The price, value or market activity of AME REIT's securities; or

- (b) The decision of a holder of securities of AME REIT or an investor in determining his/her choice of action.

There are many events which can affect the price, value and market activity of the AME REIT's securities, examples of which are set out in Paragraph 9.04 of the MMLR, as appended in **Appendix A** of this Policy.

In addition to that, the Board of Directors ("**Board**") of I REIT has further determined the following examples of circumstances which require advance notice if it is expected to occur, or immediate reporting if so happened, to the Executive Directors, CEO and the Head of Finance and Investor Relations, for assessing their materiality and disclosure requirements:

- (a) Any litigation by client, supplier or contractor against AME REIT;
- (b) Any accounting error which may have a significant impact on the financials of AME REIT;
- (c) Any early termination of tenancy by the tenants;
- (d) Any acquisition of new property;
- (e) Any newly signed tenancy agreement;
- (f) Any safety incident that involved injury or fatality;
- (g) Any environmental contamination caused by AME REIT's properties;
- (h) Any compound by government agencies; and
- (i) Any interruption of IT systems or services caused by network lines, servers or data centre's failure.

The above examples are indicative and by no means exhaustive. The fact that an event is not listed as an example does not mean it is not material. Nor does inclusion as an example automatically mean that it is material information.

In making the assessment of whether an event or information is material for the purpose of announcement, the following factors should be taken into the consideration:

- (a) The anticipated impact of the information on AME REIT's entire scope of activities;
- (b) The anticipated impact of the information on AME REIT's financial position or performance; or
- (c) The relevance of the information on the factors that determine the unit price of AME REIT.

After due assessment on the materiality and disclosure requirements, the Executive Directors, CEO, Head of Finance and Investor Relations, or Compliance Officer shall determine if an announcement is required and notify the Board accordingly. The announcement shall then be approved by the Board, CEO, Head of Finance and

Investor Relations, and/or Compliance Officer (as required) before releasing to Bursa Malaysia.

(ii) To announce immediately the occurrence of the prescribed events (Paragraph 9.19 of the MMLR);

For the prescribed events set out in Paragraph 9.19 of the MMLR, the Manager must immediately announce the event to Bursa Malaysia, upon its occurrence. The materiality of the event has been predetermined and no assessment of materiality is needed.

(iii) To announce immediately transactions which trigger the prescribed materiality threshold (Chapter 10 of the MMLR); and

Chapter 10 of the MMLR sets out the requirements that must be complied with in respect of transactions entered into by AME REIT.

The disclosure requirements for transactions depend on the type of transaction and its materiality, which is measured by applying specific percentage ratios. Hence, an announcement is required if the transaction triggers the prescribed percentage ratio applicable for that type of transaction. The announcement must contain the minimum information set out in the appendices to Chapter 10 of the MMLR.

The following table provides an overview of the key disclosure requirements under Chapter 10 of the MMLR:

(a) Transaction other than Related Party Transaction and Recurrent Related Party Transaction <i>(Transaction is generally referred to the acquisition or disposal of assets but excludes transactions of a revenue nature in the ordinary course of business.)</i>		
Percentage Ratio*	Disclosure Requirements	Reference to the MMLR
Below 5%	(a) Announcement is not required if the consideration is satisfied in cash or unquoted securities.	10.05
5% or more	(a) Make an announcement which includes information set out in Appendix 10A of MMLR; and (b) Furnish a letter to Bursa Malaysia for calculation of the percentage ratios. (c) Paragraph (a) and (b) above do not apply to a transaction where the value of the consideration of the transaction is less than RM500,000.	10.06
25% or more	(a) Make an announcement which includes information set out in Appendix 10A of MMLR; (b) Furnish a letter to Bursa Malaysia for calculation of the percentage ratios;	10.07

	<p>(c) Issue a circular which includes the information set out in Appendix 10B of MMLR to unitholders of AME REIT; and</p> <p>(d) Seek unitholders' approval of the transaction in general meeting of AME REIT;</p> <p>(e) Paragraph (a) and (b) above do not apply to a transaction where the value of the consideration of the transaction is less than RM500,000.</p> <p><u>Note:</u> The draft circular must be submitted to Bursa Malaysia together with a checklist showing compliance with Appendix 10B of the MMLR.</p>	
<p>(b) Related Party Transaction ("RPT") (A RPT is a transaction entered into by AME REIT which involves the interest, direct or indirect, of a related party.)</p>		
Percentage Ratio*	Disclosure Requirements	Reference to the MMLR
Below 0.25% or value of consideration of the transaction is less than RM500,000 or it is a Recurrent Related Party Transaction	(a) Announcement is not required.	10.08(1)
0.25% or more	(a) Make an announcement which includes the information set out in Appendices 10A and 10C of MMLR.	10.08(1)
5% or more	<p>(a) Make an announcement which includes the information set out in Appendices 10A and 10C of MMLR;</p> <p>(b) Send a circular which includes the information set out in Appendices 10B and 10D of MMLR to unitholders of AME REIT;</p> <p>(c) Obtain unitholders' approval of the transaction in general meeting of AME REIT; and</p> <p>(d) Appoint an independent adviser who is permitted to carry on the regulated activity of advising on corporate finance under the Capital Markets and Services Act 2007 (CMSA), before the terms of the transaction are agreed upon.</p> <p><u>Note:</u> The draft circular must be submitted to Bursa Malaysia together with a checklist showing compliance with Appendices 10B and 10D of MMLR.</p>	10.08(2) and 10.08(3)

25% or more	<p>(a) Make an announcement which includes the information set out in Appendices 10A and 10C of MMLR;</p> <p>(b) Send a circular which includes the information set out in Appendices 10B and 10D to unitholders of AME REIT;</p> <p>(c) Obtain unitholders' approval of the transaction in general meeting of AME REIT; and</p> <p>(d) Appoint a main adviser, who is a Recognised Principal Adviser under the Securities Commission Malaysia (SC)'s Licensing Handbook, before the terms of the transaction are agreed upon.</p> <p><u>Note:</u> <i>The draft circular must be submitted to Bursa Malaysia together with a checklist showing compliance with Appendices 10B and 10D of MMLR.</i></p>	10.08(4)
<p>(c) Recurrent Related Party Transaction ("RRPT") <i>(A RRPT means a RPT which is recurrent, of a revenue or trading nature and which is necessary for day-to-day operations of AME REIT.)</i></p>		
<p>Percentage Ratio*</p>	<p>Disclosure Requirements</p>	<p>Reference to the MMLR</p>
<p>The threshold is 1% or RM1 mil based on the consideration, value of the assets, capital outlay or costs, whichever is the higher</p>	<p>(a) Make an announcement unless unitholders' mandate has been obtained pursuant to Paragraph 10.09(2).</p>	10.09

Note:

* Percentage Ratios are figures, expressed as a percentage, resulting from each of the calculations set out in Paragraph 10.02 of the MMLR.

(iv) To announce, on a periodic basis, its financial statements and annual reports (Paragraph 9.44 and 9.45 of the MMLR);

The Manager must announce to Bursa Malaysia an interim financial report of AME REIT that is prepared on a quarterly basis, as soon as the figures have been approved by the Board, and in any event, not later than 2 months after the end of each quarter of the financial year of the AME REIT.

The Manager must also issue the annual report of AME REIT that includes annual audited financial statements together with the auditors' and directors' reports of AME REIT, to Bursa Malaysia and unitholders within 4 months after the end of the financial year of the AME REIT.

7. WITHHOLDING OF MATERIAL INFORMATION

The Manager is committed to maintaining proactive, transparent and timely communication with the investment community to promote understanding of AME REIT's business strategy, performance, risks and prospects. There are exceptional circumstances where the Manager is allowed to withhold or delay disclosure of material information temporarily. Such exceptional circumstances are limited and confined to only the following circumstances, which are set out in Paragraph 9.05 of the MMLR:

- (a) When immediate disclosure would prejudice the ability of AME REIT to pursue its corporate objectives;
- (b) When the facts are in a state of flux and a more appropriate moment for disclosure is imminent; or
- (c) Where the laws prohibit the disclosure of such information.

8. MAINTAINING CONFIDENTIALITY

If material information is being withheld, the Manager must ensure that confidentiality is maintained at all times to minimise leakage of information. For this purpose, the Directors and Employees shall observe the following general procedures as a prevention of misuse or inadvertent disclosure of material information:

- (a) Using codenames in correspondences and documents to protect identities of parties involved;
- (b) Ensuring physical copies of documents are securely stored in locked cabinets when not in use, with access restricted to authorised individuals only;
- (c) Reminding parties involved not to read confidential documents or have discussion in public places;
- (d) Ensuring confidential documents cannot be accessed through technology such as shared servers;
- (e) Limiting dissemination and access of information to a limited number of individuals in the necessary course of business and on a "need to know" basis;
- (f) Requiring parties involved to sign a confidentiality agreement; and
- (g) Reminding parties involved of the need to keep information strictly confidential.

In the event that the withheld information is or is believed to have been leaked or inadvertently disclosed to third parties or where the material information has become generally available through the media or otherwise, the Manager must immediately announce the information to Bursa Malaysia.

During a period where information is withheld from the public, the market activity of the AME REIT's securities shall be closely monitored. The Manager must immediately announce the information withheld to Bursa Malaysia if the following circumstances occurs:

- (a) Unusual market activity in the AME REIT's securities which signifies that a leak of the information may have occurred;
- (b) Rumours or reports concerning the information have appeared; or
- (c) Where the Manager learns that there are signs that insider trading may be taking place.

9. THOROUGH PUBLIC DISSEMINATION

Material information shall be disclosed in a manner that achieves the broadest and fullest possible public dissemination. No material information shall be disclosed to selective individuals or groups. In the event that undisclosed material information is inadvertently disclosed to specific individuals or groups, an immediate announcement must be made as promptly as possible.

10. CLARIFICATION, CONFIRMATION OR DENIAL OF RUMOURS OR REPORTS

Generally, the Manager will not respond to rumour or report in the market concerning AME REIT, unless such rumour contains material information or erroneous information that is reasonably expected to have a material effect on the unit price and trading activity of the AME REIT's securities.

In such a case, the Manager shall make an announcement to Bursa Malaysia to clarify, confirm or deny the rumour or report. The announcement made shall be sufficiently supported by facts regarding the matter.

It is the Manager's policy not to provide precise quantitative financial guidance or forecasts to the public. However, in the case that a rumour contains prediction about AME REITs future revenue, earnings, or other qualitative data which is clearly based on a flawed, misinterpreted information, or is wrongly attributed to AME REIT, the Manager shall respond promptly to the supposedly factual elements of the rumour or report.

11. RESPONSE TO UNUSUAL MARKET ACTIVITY

In the case where the Manager is made aware of any occurrence of unusual market activities in AME REIT's securities, due enquiry shall be undertaken to identify the root cause of it.

The following response shall be undertaken by the Manager:

- (a) Clarifying announcement shall be made for unusual market activity arising from the misinterpretation of the previously disclosed material information;
- (b) Prompt announcement of material information shall be made for unusual market activity arising from a leak of previously undisclosed material information; and
- (c) If the root cause of the unusual market activity cannot be determined, announcement shall be made that there have been no undisclosed developments which would account for the unusual market activity.

In the event of market volatility, crises or significant market-moving developments, the Manager shall formulate and execute a responsive communication strategy to ensure timely and accurate investor updates.

12. UNWARRANTED PROMOTIONAL DISCLOSURE ACTIVITY

The Manager shall not engage in any promotional disclosure activity that may mislead investors or cause unwarranted price movement and activity in AME REIT's securities.

13. INSIDER TRADING

Anyone who possesses material information not available to the public is generally regarded as an insider. An insider is prohibited from trading on such information, or to communicate the information to another person for any other purposes other than legitimate business purposes.

14. DEALING WITH INVESTMENT COMMUNITY

Through the Authorised Spokespersons, the Manager may from time to time communicate with the investment community to provide updates on AME REIT's latest development and financial performance. The Manager may leverage digital platforms including virtual briefings and online investor forums to enhance accessibility and improve engagement with investors and unitholders, subject to disclosure requirements. All such conversations

shall be limited to discussing and clarifying non-material information or previously disclosed material information.

The Manager will ensure that the information provided are factual, non-misleading and consistent to the information available to the public. No information will be disclosed on an exclusive basis to any one of the audiences in such engagement and no individuals will be discriminated in relations to the access to such information.

While the Manager does not endorse third-party projections, it will monitor consensus estimates and may issue clarifying announcements to manage or correct material market misinterpretations of AME REIT's outlook or performance, consistent with the MMLR's disclosure obligations.

The Manager may also be requested to review analyst's report and comment on the accuracy of the factual information in its report or the underlying assumptions in the financial model. In such a case, the comments made by the Manager will be limited to the correction of factual errors or assumptions made on the basis of incorrect data. The Manager will not attempt to influence the opinion of the analyst.

15. REPORTS AND EVENTS

Interim Financial Reports

The Interim Financial Reports of AME REIT will be announced to the Bursa Malaysia on the day of approval by the Board of the Manager on a quarterly basis. Thereafter, a copy of the Interim Financial Report will be posted on AME REIT's website.

Annual Report

The Annual Report of AME REIT will be announced to Bursa Malaysia, and published on and is available for download from AME REIT's website in electronic form. The printed copy of Annual Report will be delivered to the persons who submit his/her request to the share registrar of AME REIT.

Annual and Extraordinary General Meetings

Notice of the General Meeting of AME REIT will be announced to Bursa Malaysia and in daily newspapers in compliance with the MMLR. The General Meeting is an important forum that provides an opportunity for unitholders to engage with the Board and senior management of the Manager for AME REIT's affairs. The Manager will endeavour to provide unitholders with all relevant information, which may include written answers delivered after the meeting. The minutes, presentation material and a list of questions and answers of the General Meeting will be available on AME REIT's website.

Briefings

Briefings of AME REIT are normally held virtually in conjunction with the announcement of its quarterly results, and the announcement of major corporate developments. The Authorised Spokespersons will conduct the briefing with presentation material which will be available for download from AME REIT's website. The Investor Relations Officer will issue invitations to the Investors and Analysts.

Meetings and Interviews with Investors, Analysts and Media

As part of AME REIT's Investor Relations programme, its meetings and interviews are conducted on a regular basis with investors and analysts, and on a need basis with media. On all these occasions, care will be taken to ensure only information already in the public domain is discussed.

Press Releases

Press Releases of AME REIT are normally issued in conjunction with the announcement of its quarterly results, and the announcement of major corporate developments. The Press Releases will be prepared by the Investor Relations Officer, reviewed and approved by the respective Authorised Spokespersons for publication.

16. FORWARD-LOOKING STATEMENT

The Manager will not provide quantified earnings guidance, estimates, forecasts or projection for AME REIT. The Manager may however provide forward looking information occasionally to enable investors to better evaluate AME REIT. Such information may include the future trends, future prospects and anticipated risks, which may be contained in the interim financial report, annual report, press release or investor's briefings.

The forward-looking information shall be accompanied by a disclaimer to caution investors of the risks of significant variance between the actual results and the forward-looking information provided, which may be caused by uncertainties.

17. CORPORATE WEBSITE

All of AME REIT's publicly disclosed material information and presentations to the investment community will be made available through the corporate website for a reasonable period of time.

18. REVIEW OF THE POLICY

This Policy shall be reviewed by the Board every three (3) years or as required.

This Policy is adopted by the Board on 12 April 2022, and subsequently reviewed and approved by the Board on 20 December 2024. The Policy is further enhanced, reviewed and approved by the Board on 28 August 2025.

19. CONTACT DETAILS

The Manager shall maintain a dedicated investor relations email address and contact line published on AME REIT's website to facilitate direct investor communication and queries. All unitholder queries received via email, phone or other official channels will be acknowledged promptly and directed to the relevant IR personnel or management for appropriate response, in compliance with the MMLR's disclosure requirements. Below are the contact information:

I REIT Managers Sdn Bhd (the management company of AME REIT)

Contact No.: +607-5959 999

Email: corporate@ireit.com.my

Website: <https://amereit.com.my>

Investor Relations

Mr. Liow Jing Hong

Head of Finance and Investor Relations

Contact No.: +607-5959 999

Email: investor@amereit.com.my

Mr. Tay Tze Yi

Investment Relations Officer

Contact No.: +603-2711 1391

Email: ame-reit@investor.net.my

APPENDIX A – EXTRACT OF PARAGRAPH 9.04 OF THE MMLR**9.04 Examples of events which may require immediate disclosure**

The following are some examples of events which may require immediate disclosure by the listed issuer:

- (a) the entry into a joint venture agreement or merger;
- (b) the acquisition or loss of a contract, franchise or distributorship rights;
- (c) the introduction of a new product or discovery;
- (d) a change in management;
- (e) the borrowing of funds;
- (f) the commencement of or the involvement in litigation and any material development arising from such litigation;
- (g) the commencement of arbitration proceedings or proceedings involving alternative dispute resolution methods and any material development arising from such proceedings;
- (h) the purchase or sale of an asset;
- (i) a change in capital investment plans;
- (j) the occurrence of a labour dispute or disputes with sub-contractors or suppliers;
- (k) the making of a tender offer for another corporation's securities;
- (l) [deleted]
- (m) a change in general business direction;
- (n) a change of intellectual property rights;
- (o) the entry into a memorandum of understanding; or
- (p) the entry into any call or put option or financial futures contract.