IOIPG Malaysia REIT
Management

IOIPG REIT MANAGEMENT SDN BHD
Company Registration No. 202501026083 (1627496-A)
(Incorporated in Malaysia)

COMPLIANCE MANAGEMENT POLICY

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1. INTRODUCTION

IOIPG REIT Management Sdn Bhd ("Manager"), in its capacity as the Manager of IOIPG Malaysia Real Estate Investment Trust ("IOIPG REIT"), is the responsible entity of IOIPG REIT.

The purpose of this Compliance Management Policy ("Policy") is to establish key principles and guidance for implementing and maintaining an effective compliance framework for the Manager.

The compliance management framework is designed to:

- Safeguard the Manager and IOIPG REIT against regulatory breaches, misconduct, and reputational harm;
- Promote ethical conduct, transparency, and accountability across all levels of the Manager;
- Ensure alignment with applicable laws, regulations, guidelines, deed of trust of IOIPG REIT ("Deed"), and internal governance policies; and
- Support the Board of Directors of the Manager ("Board") in effectively discharging its oversight and governance responsibilities.

This Policy applies to all Board members, employees, and service providers of the Manager and extends across all functions, including leasing, operations, finance, compliance, IT, corporate secretarial, and property-level management and operation.

2. KEY PRINCIPLES

The compliance management framework is guided by the following principles:

- Tone from the Top – The Board and key management personnel shall demonstrate leadership and commitment to compliance, fostering a culture of integrity, ethical conduct, and accountability across the Manager.
- Integration – Compliance obligations shall be integrated into day-to-day business processes and decision-making across all business functions.
- Accountability – Responsibilities for compliance oversight, monitoring, and reporting shall be clearly defined, communicated and enforced.
- Transparency – Accurate, timely, and complete information shall be disclosed to regulators, unitholders, and other stakeholders.
- Continuous Improvement – The compliance framework shall be periodically reviewed and enhanced (where necessary) to respond to changes in the legal, regulatory, operational, and risk environment.

3. SCOPE AND LINKAGES

This Policy applies to all laws, regulations, regulatory guidelines, Deed, and internal governance policies applicable to IOIPG REIT.

It shall be read together with and is supported by policies, which include, but are not limited to, the following:

- Anti-Bribery and Anti-Corruption Policy and Standard Operating Procedures;
- Conflict of Interest Policy;
- Whistleblowing Policy;
- Related Party Transactions Policy;
- Outsourcing Management Policy;
- Anti-Money Laundering and Counter-Terrorism Financing and Counter-Proliferation Financing Policy;
- Risk Management Charter; and
- Technology Management Policy.

4. ROLES AND RESPONSIBILITIES

The effective implementation of this Policy depends on the active participation, collaboration and accountability of the Board, Audit Committee ("AC"), Risk and Sustainability Committee ("RSC"), key management personnel, employees, and service providers.

Each party plays a distinct yet complementary role in ensuring that compliance risks are identified, monitored, and addressed in a timely and transparent manner.

The following outlines the key responsibilities, among others, for the respective roles within the Manager's compliance management framework.

Role	Responsibilities
Board	• Provides overall oversight of compliance monitoring. • Reviews reports on material compliance findings and corrective actions. • Ensures adequate resources are allocated to compliance functions.
RSC	• Monitors compliance with legal and regulatory requirements. • Reviews compliance reports and effectiveness of the compliance management framework. • Escalates material regulatory or compliance breaches to the Board.
AC	• Reviews the adequacy and effectiveness of internal controls system and corrective action plans.
Key Management Personnel/ Head of Department	• Ensures compliance monitoring is embedded in their respective functions. • Ensures accountability for compliance outcomes within their areas. • Supports the timely implementation of corrective actions.
Head of Legal and Compliance/ Compliance Officer*	• Leads legal and compliance monitoring activities. • Maintains the compliance management framework, including maintaining Compliance Register • In respect of compliance matters, Compliance Officer reports directly to the Board, with compliance reports to be presented to the AC, RSC and the Board. • Coordinates compliance training and awareness programmes. • Acts as the point of escalation for regulatory queries and potential breaches. • Acts as the designed focal point for risk management, internal audit, and sustainability functions.
Employees and Service Providers	• Adheres to legal, regulatory, operational, and risk management requirement and internal controls of the Manager. • Cooperate fully with compliance monitoring and audits. • Report any suspected or actual breaches to the Key Management Personnel and if required, to the Head of Legal and Compliance.

** Remark: for the avoidance of doubt, in the event of a vacancy in the position of Head of Legal and Compliance, the Manager shall appoint a compliance officer within six (6) months (or such other period as may be prescribed by the Licensing Handbook), being a person who is qualified and satisfies the conditions applicable to a compliance officer under the Licensing Handbook.*

The oversight role is exercised by the Board, with delegated authority to the AC and RSC where appropriate. Collectively, these roles operate within a "three lines of defence" model, where operational management teams and service providers form the first line, the Head of Legal and Compliance and the risk management function provide the second line, and the internal audit function serves as the third line of independent assurance.

Embedding compliance management framework ensures that the Manager consistently meet regulatory obligations, internal policies, and governance expectations.

5. KEY COMPONENTS OF THE COMPLIANCE FRAMEWORK

5.1 Compliance Register

The Compliance Register documents the Manager's regulatory obligations, key compliance risks, and corresponding controls. It is reviewed and updated periodically to reflect changes in the regulatory landscape, operational development, or insights gained from monitoring activities and instances where compliance requirements are not fully met.

5.2 Compliance Monitoring and Reviews

Periodic monitoring and compliance reviews are conducted to assess adherence to applicable laws and regulations, policies, and procedures. Findings are communicated to Key Management Personnel for remedial action. Any non-compliance is reported directly by the Head of Legal and Compliance to the RSC and the AC, and where applicable, to the Board, with corrective actions tracked to closure.

5.3 Training and Awareness

The Manager maintains structured training programmes for the Board members, employees, and service providers. Training covers fiduciary duties, anti-bribery and anti-corruption, anti-money laundering, related party transactions, conflicts of interest, health and safety, information technology and cybersecurity, and whistleblowing procedures and any other relevant compliance matters as may be relevant to the operation of IOIPG REIT.

5.4 Escalation and Reporting Procedures

Formal procedures are in place for escalating suspected or actual breaches. Material breaches are reported to Executive Chairman, the CEO, and where required, the regulators in accordance with applicable requirements with remedial actions carried out by the relevant department or responsible person.

Compliance reports are provided quarterly to the RSC, the AC and the Board directly.

5.5 Integration with Risk Management and Internal Audit

Compliance risks are integrated into the enterprise risk management and risk appetite frameworks. Key compliance areas are prioritised in the internal audit plan to ensure adequate review and oversight.

5.6 Continuous Improvement

The compliance management framework is subject to ongoing refinement. Policies, controls, and training programmes are regularly reviewed for effectiveness and benchmarked against evolving regulatory requirements and industry best practices.

6. POLICY MAINTENANCE

This Policy, together with all related procedures, is a living document and will be reviewed at least annually, or sooner if required, to ensure it remains aligned with evolving business needs, operational changes, audit findings, regulatory requirements, industry best practices, and any material changes in applicable laws or the Manager's operations.