

Section 6

SUSTAINABILITY STATEMENT

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SUSTAINABILITY STATEMENT



ABOUT THIS REPORT

BASIS OF PREPARATION

For FY2025, JLG REIT Managers Sdn Bhd (“the Manager”) is pleased to present the Sustainability Statement 2025 (“SS2025”) for Al-Salām Real Estate Investment Trust (“Al-Salām REIT” or “the REIT”). The SS2025 details the REIT’s FY2025 Environmental, Social, and Governance (“ESG”) progress, targets, and initiatives throughout our REIT operations, showcasing our continued commitment towards sustainability and leaving a lasting impact for both the REIT and all our stakeholders.

The disclosures of the SS2025 are aligned with several ESG frameworks and guidelines to provide the highest level of transparency to our stakeholders, which include:

- Bursa Malaysia’s Main Market Listing Requirements (“MMLR”) and Sustainability Reporting Guide Third Edition
- National Sustainability Reporting Framework (“NSRF”)
- International Financial Reporting Standards (“IFRS”) S1 and S2
- FTSE4Good Bursa Malaysia Index
- Global Reporting Index (“GRI”) Standards
- United Nations Sustainable Development Goals (“UN SDGs”)

The SS2025 reports disclosures between 1 January 2025 to 31 December 2025 (“FY2025”), covering all of Al-Salām REIT’s activities and operations in KOMTAR JBCC, Menara KOMTAR, Pasaraya Komuniti @Mart Kempas, Malaysian College of Hospitality & Management (MCHM) and our headquarters in Petaling Jaya and Johor Bahru.

SCOPE OF THE SUSTAINABILITY STATEMENT



KOMTAR JBCC



Menara KOMTAR



Pasaraya Komuniti @Mart Kempas

Where available, the report includes three years of historical data, providing stakeholders with enhanced insight into the REIT’s historical performance and progress.

The SS2025 report comprehensively covers all identified material topics and incorporates relevant disclosures aligned with other ESG frameworks. Where available, the SS2025 report presents our performance in relation to its value chain, which includes suppliers, business partners, contractors, vendors, and service providers. In the context of this report, the term “local” refers to regions within Malaysia where the REIT operates.

ASSURANCE AND DATA ACCURACY

The Board of Directors (“Board”) and Senior Management have reviewed the disclosures to ensure that they fairly represent the REIT’s sustainability performance and initiatives during the reporting period. All data presented has been compiled through established internal processes, with verification conducted by the relevant departments and data owners.

SUSTAINABILITY STATEMENT

ABOUT THIS REPORT (CONT'D)

ASSURANCE AND DATA ACCURACY (CONT'D)

As an added level of validation, selected sustainability indicators have undergone limited independent assurance in accordance with ISAE 3000 (Revised). The scope of assurance covers key environmental and governance indicators, including GHG emissions (Scope 1 and Scope 2) and selected KPI disclosures.

The assurance was conducted by an independent third-party assurance provider. The assurance statement, including scope, methodology and conclusions, is presented in the Assurance Statement section. Details of the assurance can be found in the Assurance Statement of this SS2025.

DISTRIBUTION AND FEEDBACK

We welcome all feedback from our stakeholders. We recognise every input has the potential to improve our disclosures and operations. All inquiries, suggestions, and feedback can be provided through the contacts provided below:

RoZIAH Abu Bakar
Compliance Officer

Email
roziah.bakar@jlandgroup.com.my

 The REIT's report can be accessed via:
<https://www.alsalamreit.com.my/investors.php>

STAKEHOLDER ENGAGEMENT REPORT

The REIT considers stakeholders as individuals or groups that have the ability to influence or be influenced by its activities, including internal parties such as employees, as well as indirect external parties such as the local communities in which it operates. Recognising the diverse range of stakeholders, the REIT maintains regular engagement to ensure that its operations remain aligned with stakeholder interests.

The REIT has identified several key stakeholder groups and has outlined the corresponding engagement methods and frequency. These platforms serve as the primary channels for gathering feedback, as well as for monitoring, assessing and addressing the evolving needs of stakeholders. This approach enables the REIT to adapt its operations accordingly, while supporting the robustness and long-term continuity of its business.

Engagement frequency legend:

- 3 years
- Annually
- Biannually
- Quarterly
- Monthly
- Ongoing
- When required

Stakeholders



Investors

Investors supply the financial capital essential for our growth. Investor confidence affects the REIT's valuation, trading activity, dividend distributions, access to capital access, portfolio management, and overall market standing.

Engagement Platform

- Annual General Meeting
- REIT website
- Yearly and quarterly financial reports
- Investor relations presentations
- Investment

Areas of Concern

- Financial performance
- Governance practices
- Investor relations
- Environmental issues
- Asset security

Response

- Annual audits
- Uphold strong governance practices

SUSTAINABILITY STATEMENT

STAKEHOLDER ENGAGEMENT REPORT (CONT'D)

Stakeholders



Regulatory Agencies and Statutory Bodies

Regulatory agencies and statutory bodies play a crucial role for the REIT by ensuring compliance, preserving customer trust and contributing to financial market stability. Their oversight is vital for the REIT's credibility and success.

Engagement Platform

- Quarterly compliance reports submitted to the Board
- Announcements, notifications & regular updates
- Compliance reviews and audits

Areas of Concern

- Adherence to regulations
- Employment practices
- Openness and information sharing

Response

- Adheres to current laws and regulations

Stakeholders



Employees

Employees are central to the operations, playing a crucial role in managing, maintaining, and enhancing the REIT's properties. Their efforts significantly contribute to operational efficiency and the overall success of the REIT's operations.

Engagement Platform

- Performance and career growth plans
- Townhall sessions
- Salary package reviews
- Balancing work and personal life

Areas of Concern

- Employees' performance and growth
- Business strategies, goals and achievements
- Employees well-being
- Employees benefits

Response

- Provides career advancement and skill development opportunities, along with attractive benefits, to attract and retain top talent

Stakeholders



Property, Services, Maintenance Managers

Property, service, and maintenance managers are critical in overseeing the efficient operation, upkeep, and value enhancement of assets. Their contributions are vital to the overall success and performance of the investment fund.

Engagement Platform

- Monthly reporting
- Monthly meetings

Areas of Concern

- Maintenance overview

Response

- Senior management consistently engages in discussions with all building and property managers to address improvement opportunities
- Maintenance managers submit monthly updates to REIT

SUSTAINABILITY STATEMENT

STAKEHOLDER ENGAGEMENT REPORT (CONT'D)

Stakeholders



Tenants

Tenants are essential to the REIT by generating rental income, which ensures the financial performance and continuous growth of the real estate investment fund.

Engagement Platform

- Tenant satisfactory survey
- Monthly reports
- ServeDeck Complaint Management System
- Quarterly meeting

Areas of Concern

- Lease contracts
- Keeping leased premises in good repair and condition

Response

- Tenants are engaged through performance evaluations conducted by the property or maintenance manager
- The maintenance manager holds formal sessions with tenants to address their queries and concerns

Stakeholders



Service Providers and Suppliers

Service providers and suppliers ensure the smooth operation of property management, maintenance, and other essential services, supporting the overall health and sustainability of the business.

Engagement Platform

- Assessment and performance reviews
- Adherence to the MACC Act and PDPA
- Procurement Guidelines

Areas of Concern

- Tenant Procurement Procedures
- Business Practices

Response

- A representative from the Manager participates in supplier interviews to ensure compliance with the Manager's ESG-related policies and regulations

Stakeholders



Customers and Communities

The presence and engagement of customers and communities are vital, as they enhance the vibrancy and success of retail properties, leading to positive economic and social impacts in the areas we serve.

Engagement Platform

- Complaint handling
- Social media such as Facebook and Instagram
- E-mail communication
- Community activities
- Foodbank/volunteer work
- ServeDeck Complaint Management System

Areas of Concern

- Corporate Social Responsibility ("CSR")
- Community Growth
- Environmental Effects

Response

- Participates in local community initiatives and charitable projects
- Implements environmentally sustainable practices, such as adopting energy-efficient technologies

SUSTAINABILITY STATEMENT

STAKEHOLDER ENGAGEMENT REPORT (CONT'D)

KEY OUTCOMES FROM STAKEHOLDER ENGAGEMENT (FY2025)

Based on stakeholder engagements conducted during the financial year, the following key themes were identified:

Increased demand for climate-related disclosures and transparency

Expectations for enhanced tenant engagement on ESG matters

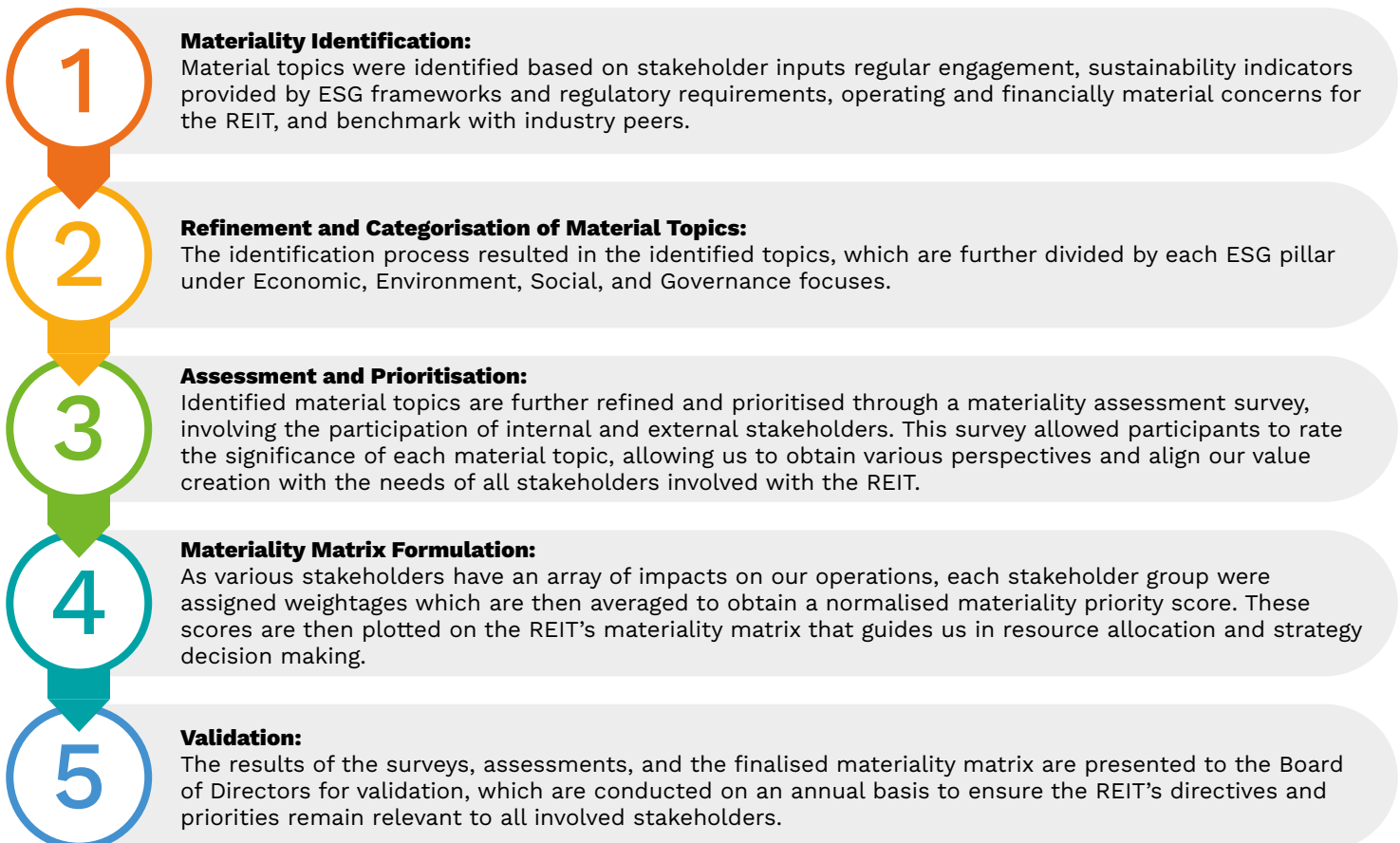
Focus on regulatory compliance and governance practices

These inputs have directly influenced the REIT's prioritisation of climate risk management, ESG data governance improvements and enhancement of sustainability disclosures.

MATERIALITY ASSESSMENT

At Al-Salām REIT, the REIT considers the inputs of its stakeholders as central to shaping its operations and sustainability strategy. By engaging continuously and providing channels for communication, the REIT gains a diverse array of perspectives that allow it to improve its operations while identifying key areas of concern that need the utmost attention. This commitment allows the REIT to ensure that the voices of all its stakeholders are heard, building strong and long-lasting relationships that are essential to the long-term sustainability of its operations.

The REIT conducts periodic materiality assessments to identify and prioritise the most relevant ESG concerns to both the REIT's operations and all identified stakeholders. This allows for the effective allocation of resources, mitigating any potential negative impacts while continuing operations and offering the highest value to its stakeholders, including the protection of the environment, maintaining good governance practices, and ensuring the wellbeing of communities. The REIT's materiality assessment follows a specific procedure as outlined below:



SUSTAINABILITY STATEMENT

MATERIALITY ASSESSMENT (CONT'D)

The REIT's materiality matrix follows the topics from FY2023 as the identified issues remain relevant to both the REIT's internal and external stakeholders. The materiality matrix has been validated by the Board and deemed relevant for operations throughout FY2025.



Robust Corporate Governance

- 01 Corporate Governance and Anti-Corruption
- 03 Regulatory Compliance and Risk Management
- 05 Data Privacy and Cybersecurity

Sustainability Trust Fund

- 02 Economic Performance
- 11 Supply Chain Management

Strong Social Relationships

- 04 Tenant and Customer Satisfaction
- 06 Occupational Health and Safety
- 07 Labour Practices and Standards
- 08 Diversity and Inclusion
- 10 Community Enrichment

Environmental Stewardship

- 09 Energy, Emissions and Climate Resilience
- 12 Waste Management
- 13 Water Consumption

SUSTAINABILITY STATEMENT

MATERIALITY ASSESSMENT (CONT'D)

MATERIAL MATTER ALIGNMENT

The REIT mapped all identified material matters with its stakeholders, ensuring all identified concerns are aligned and relevant to its stakeholders and global sustainability targets outlined by the UN SDGs.

Robust Corporate Governance

Material Matter

01 Corporate Governance and Anti-Corruption

Embracing the values, principles, standards, and norms that are critical for keeping the REIT's business sustainable and preventing corruption, bribery, and any unethical behaviour

Relevant Stakeholders



Material Matter

03 Regulatory Compliance and Risk Management

Ensuring long-term sustainable growth through the effective management of operational, financial, and compliance risks, while complying with the relevant laws, regulations, guidelines, and specifications that relate to the REIT's business activities

Relevant Stakeholders



Material Matter

05 Data Privacy and Cybersecurity

Protecting the data privacy and cybersecurity of the REIT's customers' personal and financial data, while taking an active approach to risk mitigation, positions the REIT as a trustworthy entity in digital transactions and communications

Relevant Stakeholders



Sustainability Trust Fund

Material Matter

02 Economic Performance

Effectively managing broader economic impacts of infrastructure investments and associated services, alongside enhancing financial performance, to ensure the beneficial value creation for the REIT's stakeholders

Relevant Stakeholders



Material Matter

11 Supply Chain Management

Ensuring suppliers' products and services fulfil the Manager's requirements and standards while optimising supply chain activities to provide the best value for customers and tenants

Relevant Stakeholders



SUSTAINABILITY STATEMENT

MATERIALITY ASSESSMENT (CONT'D)

MATERIAL MATTER ALIGNMENT (CONT'D)

Strong Social Relationships

Material Matter

04 Tenant and Customer Satisfaction

Providing consistent high-quality properties that prioritise comfort and safety, ensuring the best experience for tenants and customers

Relevant Stakeholders



Material Matter

06 Occupational Health and Safety

Proactively deploying measures that prevent workplace accidents and injuries, providing a safe and supportive working environment

Relevant Stakeholders



Material Matter

07 Labour Practices and Standards

Providing benefits, training, and development opportunities for employees while protecting the rights of the REIT's workforce, suppliers, and stakeholders

Relevant Stakeholders



Material Matter

08 Diversity and Inclusion

Creating an inclusive workplace with a culture that celebrates diversity, ensuring all employees are treated with dignity and respect

Relevant Stakeholders



Material Matter

10 Community Enrichment

Cultivating strong relationships with local communities that facilitate mutual development and support their wellbeing through regular engagement

Relevant Stakeholders



Environmental Stewardship

Material Matter

09 Energy Emissions and Climate Resilience

Implementing initiatives that minimise energy consumption, reduce greenhouse gas emissions, and strengthen the climate resilience of the REIT's properties

Relevant Stakeholders



Material Matter

12 Water Consumption

Reducing water consumption through water use optimisation measures

Relevant Stakeholders



Material Matter

13 Waste Management

Employing measures that reduce resource consumption and minimise waste generation, while increasing allocations to recycling

Relevant Stakeholders



SUSTAINABILITY STATEMENT

SUSTAINABILITY STRATEGY

SUSTAINABILITY APPROACH

Al-Salām REIT is committed to becoming the leader in sustainable practices while providing the highest value and returns to its stakeholders and communities. As part of its sustainability journey, the REIT continues to implement initiatives that lower its environmental footprint, upholding transparency, accountability and integrity throughout its operations, and ensuring the wellbeing of its employees and the communities that have allowed the REIT to reach where it is today. In its ongoing sustainability journey, the REIT has developed a Sustainability Framework, aligned with the UN SDGs, to better guide Al-Salām REIT’s sustainable implementations.



Vision

Leader in sustainable real estate solutions with core competencies to own, build, operate and monetise across the value chain

Mission

We Create Value and Build Opportunities to Thrive for a Smarter and More Sustainable Future

Massive Transformative Purpose: Enhancing Human Experience

Building Trust by Strengthening Governance Practices

- Supply Chain Management
- Anti-corruption, Ethics and Transparency
- Governance, Risk and Regulatory Compliance
- Data Privacy and Security
- Innovation and Research & Development
- Economic Performance

Driving Energy Transition and Low-Carbon Within the Real Estate Industry

- Climate Change
- Biodiversity and Conservation
- Environmental Footprint
- Product Lifecycle Management

Enriching the Wellbeing of Employee and Communities

- Customer Satisfaction
- Health and Safety
- Human Rights and Labour Practices
- Diversity, Equity and Inclusion
- Community Development



Growth



Stakeholder-centricity



AI & Digital



Sustainability



People

SUSTAINABILITY STATEMENT

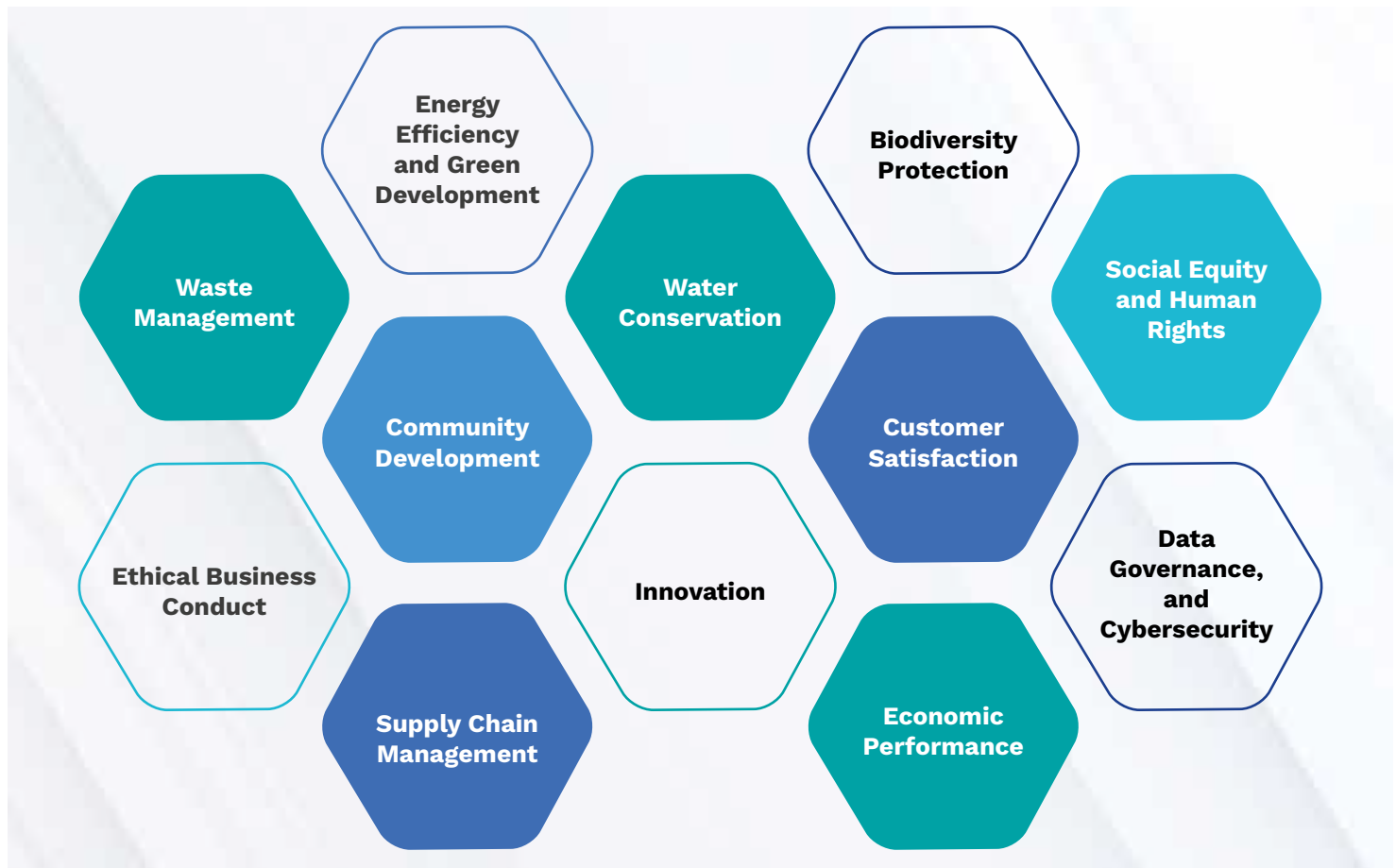
SUSTAINABILITY STRATEGY (CONT'D)

SUSTAINABILITY POLICY AND FRAMEWORK

The Sustainability Policy and Framework emphasise transparency, accountability, and the integration of Environmental, Social, and Governance (ESG) principles across all aspects of the REIT’s operations. Sustainability is embedded into decision-making processes, reflecting the aspiration to lead in delivering sustainable real estate solutions.

The REIT’s approach focuses on strengthening governance practices, advancing a low-carbon energy transition, and enhancing the wellbeing of employees and the communities in which it operates. Through this approach, the REIT seeks to balance business growth with responsible environmental and social outcomes.

To support these efforts, the REIT has established short-, medium- and long-term goals across a wide range of sustainability areas. These include energy efficiency, green development, water conservation, waste management, biodiversity protection, social equity, human rights, community development, customer satisfaction, ethical business conduct, supply chain management, innovation, economic performance, data governance, and cybersecurity.



Oversight of sustainability matters is provided by the Board, which evaluates ESG targets, monitors performance, and provides strategic direction on sustainability-related initiatives. A structured governance framework involving the Board of Directors, the Board Sustainability Committee (“BSC”), the Management Committee, the Management Sustainability Committee, and the ESG Team ensures effective monitoring, decision-making and implementation of ESG initiatives across the organisation.

Overall, the Sustainability Framework reflects the REIT’s commitment to achieving Net-Zero carbon targets by 2050, promoting green practices, fostering innovation, and supporting community development while maintaining ethical and sustainable business operations.

SUSTAINABILITY STATEMENT

SUSTAINABILITY STRATEGY (CONT'D)

SUSTAINABILITY POLICY AND FRAMEWORK (CONT'D)






Initiative Categories		● Governance	● Social	● Environmental		
Short Term	Access ESG-related risks and opportunities	Establish anti-bribery framework	Establish Supplier Assessment Framework & Green Procurement Policy	Conduct Health and Safety Training with 90-100% participation	Forge partnerships with community support groups	Formulate a decarbonisation strategy and roadmap
	Set up Diversity, Equality, and Inclusiveness ("DEI") Policy	Implement 30% green mobility solutions in new developments	Sources at least 90% of procurement needs from local suppliers	Develop Strategic partnerships to address needs of customers	Adopt green leases for all lease renewals starting from 2025	Conduct preliminary Life Cycle Assessment ("LCA") exercise for supply chain
Medium Term	Align disclosures with global standards and highlight key achievements	Risk assessment exercise on Data Governance and cybersecurity	Conduct cyber security awareness and training for all staff	Implement 50% rooftop solar and 50% of fibrisation of new developments	Establish and streamline digital platforms	
	Establish implement a Green Financing Framework	Establish ESG parameters and conduct performance evaluations	Establish clear policies for data governance	Green building certification for newly developed and owned buildings	Conduct compliance review on a quarterly basis	
	Establish plan on community development strategy	Incorporate Social Return on Investment as part of community strategy	Engage internal staff in community engagement programmes	Conduct employee engagement surveys with 90 - 100% participation rate	Engage suppliers quarterly on sustainability standards	
	Achieve 30% of women in leadership roles	Establish human rights policy which includes confidential reporting system	Training on the topic of human rights and labour policy		Minimum L&D hours per employee annually on key matters	
Long Term	Reduce overall water consumption from municipal water supply by 10% by 2028	Net Zero by 2050	Achieve 30% of women participation in the Board by 2030		Develop and implement emergency preparedness and response plans, with drills year on year	
					Ensure 100% of reported human rights/labour compliants reported are investigated	

SUSTAINABILITY STATEMENT

SUSTAINABILITY STRATEGY (CONT'D)

GLOBAL SUSTAINABILITY ALIGNMENT

While the REIT strives to be the leader in REIT sustainability in Malaysia, the REIT proactively works towards implementing ESG concepts beyond national boundaries, offering value internationally. To achieve this, the REIT aligns its practices with the UN SDG agenda for sustainable development by 2030, allowing the REIT to provide the most significant impact in fostering peace, prosperity, and an equitable future for everyone. While the REIT's initiatives have the most significant impact in advancing the targets of the five UN SDGs below, the REIT's sustainability initiatives go beyond the recommendations of the UN SDGs, leaving a positive impact throughout everything the REIT does.

UN SDG	Target Description	The REIT Initiatives
 UN SDG 8: Decent Work and Economic Growth	Target 8.7: Measures to eradicate forced labour, modern slavery and child labour	Ensured compliance with labour-related regulations
	Target 8.8: Protection of labour rights and promotion of safe and secure working environments for all	Enforce minimum wage, and the prohibition of child and forced labour
 UN SDG 9: Industry, Innovation and Infrastructure	Target 9.4: Upgrade infrastructure with greater adoption of clean and environmentally sound technologies	Conducted energy audits, LED retrofit pilots and installation of organic waste composter
 UN SDG 11: Sustainable Cities and Communities	Target 11.6: Reduce the adverse per capita environmental impact of cities by paying attention to municipal and waste management	Installed the AI-based recycling machines at Pasaraya Komuniti @Mart Kempas and subsequently expanded to KOMTAR JBCC and MCHM
 UN SDG 13: Climate Action	Target 13.1: Integration of climate change measures into policies, strategies and planning	Proactively evaluated energy efficiency improvements to minimise our carbon footprint Disclosed Scope 1, Scope 2 and limited Scope 3 GHG emissions Enhanced climate-related disclosures by evaluating climate-related risk and opportunities over short-, medium and long-term - In progress in obtaining green building index for the building Integration of material climate risks into ERM Framework
	Target 16.5: Reduce all forms of corruption and bribery	Established Code of Conduct and Business Ethics, Anti-Bribery and Anti-Corruption Policy, and Whistleblowing Policy Quarterly review of risks in accordance with the ERM Policy and Framework
 UN SDG 16: Peace, Justice and Strong Institutions	Target 16.5: Reduce all forms of corruption and bribery	Established Code of Conduct and Business Ethics, Anti-Bribery and Anti-Corruption Policy, and Whistleblowing Policy Quarterly review of risks in accordance with the ERM Policy and Framework

SUSTAINABILITY STATEMENT

SUSTAINABILITY STRATEGY (CONT'D)

SUSTAINABILITY MILESTONES



SUSTAINABILITY STATEMENT

SUSTAINABILITY STRATEGY (CONT'D)

INTEGRATION WITH BUSINESS STRATEGY

The Manager is responsible for integrating climate risk management into investment evaluations, asset enhancement initiatives, property operations, and tenant engagement activities. Through a structured governance and reporting mechanism, JLG REIT Manager ensures that climate-related matters are escalated to the Board of Directors, the Audit and Risk Committee, and the Sustainability Committee for oversight and decision-making.

Climate Risk Management Framework

Climate Risk Management Framework

Through this Policy, the Manager seeks to:

- ▶ Integrate climate-related risk identification and management within the overall ERM framework
- ▶ Strengthen the resilience and adaptability of the REIT assets against climate impacts
- ▶ Enhance energy efficiency, resource management, and operational sustainability
- ▶ Support Malaysia’s and the region’s transition toward a low-carbon and sustainable economy
- ▶ Promote transparency, accountability, and stakeholder confidence through clear disclosure and continuous performance monitoring


SUSTAINABILITY TARGETS & PERFORMANCE

As part of the REIT’s commitment to adopt sustainability throughout every facet of Al-Salām REIT’s operations, the REIT has developed sustainability KPIs that not only drive its strategic ESG directives but also provide transparency and accountability to ensure its sustainability goals remain a priority. Additionally, each target has been linked with specific UN SDGs to ensure the REIT’s operations align with global trends and developments, showcasing the REIT’s dedication to not only operational excellence, but towards the greater betterment of humanity and the environment.

Material Matters	KPIs	FY2024 Performance	FY2025 Performance	UN SDG
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Robust Corporate Governance

Corporate Governance and Anti-Corruption	Achieve zero reported incidents of anti-bribery and anti-corruption annually	Achieved	Achieved	
	To ensure 100% of operations are assessed for anti-corruption risk by FY2025	Achieved	Achieved	
	To provide training and regular communication on the Anti-Bribery and Anti-Corruption Policy for 100% of the Manager’s employees by FY2025	Achieved	Achieved	
Regulatory Compliance and Risk Management	Conduct 100% coverage of ESG risk management with mitigation plans	Achieved. 100% completed	Achieved. 100% completed	
	Achieve zero customer privacy breaches and data losses	Achieved	Achieved	
Data Privacy and Cybersecurity	At least 90% of employees trained on data privacy and cybersecurity annually	N/A	Achieved 100%	

SUSTAINABILITY STATEMENT

SUSTAINABILITY TARGETS & PERFORMANCE (CONT'D)

Material Matters	KPIs	FY2024 Performance	FY2025 Performance	UN SDG
Sustainability Trust Fund				
Supply Chain Management	Achieve 100% of procurement budget on local suppliers	Achieved	Achieved	 
	100% of vendors meet the ESG assessment criteria	Conducted supplier assessment on environment related criteria	Achieved	
Environmental Stewardship				
Energy, Emissions and Climate Resilience	At least 1 property with green building certification by 2030	0%	In progress (~10%)	
	Adopt Green leases for all lease renewals and implement adoption of green leases by new tenants by FY2026	0	100% for JBCC, Menara KOMTAR and @Mart to start in 2026	
Waste Management	At least 1 initiative conducted a year	Achieved. Installation of Klean Machine at Pasaraya @Mart Kempas	Achieved. <ul style="list-style-type: none"> Installation of Klean Machine at JBCC Installation of food compost machine at Menara KOMTAR 	
Strong Social Relationships				
Occupational Health and Safety	Maintain zero fatalities and Lost Time Injury Rate of less than 3.00 annually	0 fatalities and injuries	Achieved	
	Provide OHS-related training/briefings to 100% of JRM employees by FY2026	8% of total employees received training on health and safety standards.	Achieved. 100% of employees received training on health and safety standards	
Tenant and Customer Satisfaction	Achieve a minimum score of 80% in the tenant satisfaction survey	86%	Achieved	
Labour Practices and Standards	Achieve substantiated zero complaints on human rights violations, including forced labour, child labour, discrimination, and harassment	Zero complaints registered on human rights violations.	Achieved	
	Train 100% employees on labour and human rights matters.	N/A		

Note: N/A refers to a KPI newly introduced in 2025, no prior data is available.

The REIT will progressively enhance its KPI framework to include intensity-based metrics and science-based climate targets in alignment with IFRS S2 and industry best practices.

SUSTAINABILITY STATEMENT

RISK MANAGEMENT

As part of the REIT’s commitment to robust risk management, Al-Salām REIT takes proactive measures to identify and mitigate ESG-related risks, including environmental, social, labour, occupational health and safety (“OHS”), tax, and data protection. Risk assessments are guided by the Enterprise Risk Management (“ERM”) and conducted on a quarterly basis to ensure existing risk mitigation measures remain relevant. Identified risks are integrated into the REIT’s risk register, ensuring ESG-related concerns are addressed in the REIT’s risk management approach. This ensures that all risks and potential issues are managed before they impact operations or stakeholders, strengthening the REIT’s brand image, operational productivity, and financial performance.

The REIT’s risk management is overseen by the BARC and supported by the Enterprise Risk Management Committee (“ERMC”). The BARC and ERMC identify risk parameters, appetite, profiles, and prepare mitigation measures and action plans in response to identified risks. These initiatives are cascaded to Risk Owners who manage day-to-day risks at the operational level, ensuring mitigation measures are implemented and risks are controlled effectively. The roles involved in the REIT’s risk management are detailed below:



The Manager also evaluates ESG risks through a structured risk management process that is integrated into the REIT’s ERM Framework. This process considers both current and emerging risks across environmental, social and governance dimensions, including climate-related and transition risks, operational and compliance risks, workforce and community-related risks, as well as governance and ethical risks.




Key ESG risk areas are identified, assessed and monitored based on their potential impact and likelihood. Mitigation measures, controls and action plans are implemented to manage these risks effectively, with oversight provided by management and the Board of Directors of the Manager. The evaluation of ESG risks informs strategic decision-making, sustainability priorities and disclosure practices, in line with Bursa Malaysia’s Sustainability Reporting Guide and the IFRS Sustainability Disclosure Standards.

SUSTAINABILITY STATEMENT

RISK MANAGEMENT (CONT'D)

Risk Management	Description
Risk Identification	The REIT employs a structured risk assessment approach integrated into daily operations alongside other risks via our ERM Framework.
Risk Assessment	<p>Key risks are assessed based on their likelihood of occurrence and potential impact on the business, particularly in the event of adverse climate-related incidents.</p> <p>An Audit and Risk Management Committee has been established to review and update risks on a quarterly basis, with input from each department.</p>
Risk Management	<p>To manage identified risks, the REIT has implemented the following measures:</p> <ul style="list-style-type: none"> • Enterprise Risk Management Framework: The RMC continuously monitors, evaluates and manages significant risks. Corrective actions are implemented as necessary, and their effectiveness is regularly reviewed • Internal Controls: The Management implements action plans with specific timeframes for mitigation when necessary • Internal and External Audits: The Audit and Risk Management Committee regularly examines the internal control process and the results of the risk management

The table below summarises the principal ESG risk areas relevant to the REIT.

ESG Pillar	Risk Area
 Environmental	Climate & Transition Risk Energy Inefficiency Poor Environmental Due Diligence
 Social	Tenant Health & Wellbeing Community Relations Workforce Diversity & Inclusion Health & Safety Compliance Breach of Human Rights/Child Labour
 Governance	ESG Governance Weakness Inadequate ESG Reporting Conflict of Interest/Recurrent Related Party Transactions (RRPT) Greenwashing Data Privacy & Cybersecurity Corruption & Bribery Risk Fit and Proper Risk

RISK PRIORITISATION

Identified ESG risks are prioritised based on likelihood and impact. High-priority risks are escalated to the BARC and monitored on a quarterly basis. The REIT's approach to climate risk management ensures that climate risk remains a central concern in its operations, and its integration into the ERM and linkage with KPIs further enforces resilience and transparency on climate-related concerns. By developing robust climate risk management, the REIT demonstrates its commitment to enhancing climate resilience and providing its customers and stakeholders with the safest and most resilient properties.

SUSTAINABILITY STATEMENT

CLIMATE CHANGE AND DECARBONISATION

CLIMATE GOVERNANCE

Risk Area	Risk Rating	Risk Tolerance Level
ESG Governance Weakness is a risk if ESG considerations are not adequately integrated into Board and management decision-making processes.	●	●

Effective governance of climate-related risks and opportunities is a key priority for the Board, reflecting its commitment to long-term resilience and value creation. Through strategic oversight, the Board ensures that climate considerations are embedded in decision-making, while management actively assesses and addresses climate-related challenges to protect and enhance the REIT’s assets.

Al-Salām REIT adopts a top-down approach to managing sustainability-related initiatives and concerns. The Board maintains oversight of the REIT’s sustainability agenda, ensuring that all sustainability and climate-related initiatives, risks, and opportunities align with overarching targets.

The management, including the SMC, advises the Board on climate initiatives and strategies while monitoring and overseeing their implementation in daily operations. The SMC is also tasked with consolidating performance data and benchmarking progress against KPIs and targets, developing climate strategies that are unique to each operational site, periodically reporting findings to the Board and suggesting implementations to ensure continuous alignment with climate objectives, and acting as a bridge of communication between the Board and the operational level.

Under the management, operation-level personnel, including the departments, project owners, leaders, and service providers, are responsible for implementing climate initiatives from the management and Board levels, collecting progress and data on risks and potential issues to provide management with the data necessary to devise and adapt climate strategies.



Through this strong top-down governance approach, the REIT is well-equipped to manage climate-related risks while seizing related opportunities, enhancing both operational resilience and long-term sustainability outcomes. In the future, the REIT is planning on conducting annual climate training for its Board members to ensure the REIT’s strategic direction and oversight controls remain flexible to evolving climate change developments. The REIT’s approach ultimately positions the REIT to be prepared in mitigating all climate risks, enhancing its climate resilience and its long-term operational sustainability.

SUSTAINABILITY STATEMENT

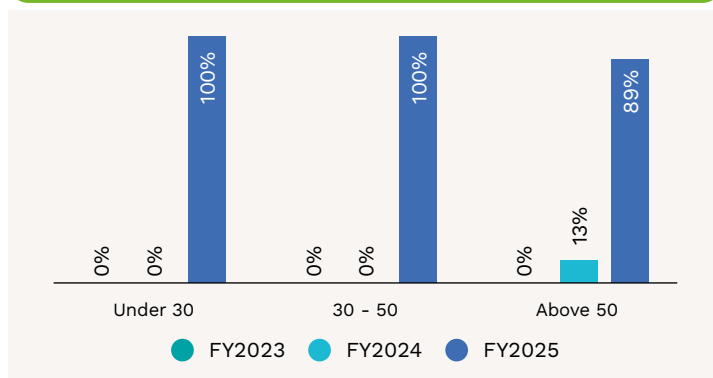
CLIMATE CHANGE AND DECARBONISATION (CONT'D)

CLIMATE GOVERNANCE (CONT'D)

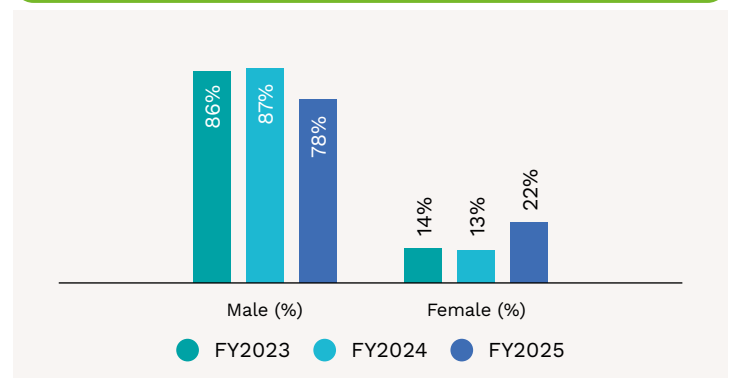
Board Composition and Competency

The Board is structured to ensure an appropriate balance of skills, experience, independence and diversity, providing effective leadership and robust governance oversight. The mix of executive, non-executive and independent directors supports objective decision-making, accountability and alignment with long-term value creation for stakeholders.

Age Breakdown



Gender Breakdown



The Board collectively possesses experience in sustainability-related areas including risk management, governance and regulatory compliance. The REIT plans to enhance Board competency through periodic ESG and climate-related training programmes.

CLIMATE RISKS AND OPPORTUNITIES

Risk Area	Risk Rating	Risk Tolerance Level
Climate and transition risk is a risk that includes uncertainties related to exposure to carbon pricing mechanisms, evolving green regulations, and changing tenant and stakeholder expectations	●	●

The REIT's sustainability strategy is designed to integrate climate-related and broader ESG considerations into its core business operations, in line with IFRS Sustainability Disclosure Standards S1 and S2. The REIT's strategic planning adopts a structured time horizon framework to ensure clear prioritisation and measurable outcomes: short-term (0–2 years), medium-term (3–5 years) and long-term (beyond 5 years).

SUSTAINABILITY STATEMENT

CLIMATE CHANGE AND DECARBONISATION (CONT'D)

CLIMATE RISKS AND OPPORTUNITIES (CONT'D)

The REIT identified several physical and transition risks that impact its operations, financial performance, and the wellbeing of its employees and stakeholders. Based on the identified risks, the REIT developed mitigation measures to counter them while also identifying opportunities that can be capitalised on to strengthen its position.

Transition Risks	Potential Impact	Opportunities	Time Frame
Policy and Legal			
Potential carbon tax and pricing implementations	<ul style="list-style-type: none"> Higher operating costs to maintain compliance due to more stringent environmental regulations and standards 	In addition to complying with potential upcoming regulations, we tap into a new market and stay abreast of regulatory development	Medium to long term
Technology			
Barriers in the implementation of new technologies and low-carbon processes	<ul style="list-style-type: none"> Higher capital expenditures for new technologies, including solar panels and smart building solutions, that optimise energy consumption and decarbonises our portfolio Additional costs to adapt existing processes to align with emerging standards 	Investments in low-carbon and energy-efficient technologies reduces our GHG footprint and positions us to be a leader in sustainable property management	Short to medium term
Market			
Evolving market conditions and customer demand	<ul style="list-style-type: none"> Rising costs contributing to lower revenue External economic events such as recessions that lower property values and rental income, increase vacancies and unproductive properties, and other financial challenges 	Showcasing our sustainability commitment and implementations to differentiate us from competitors and attract environmentally aware clients	Short term
Reputation			
Reputational damage as a polluting or lagging organisation in portfolio decarbonisation	<ul style="list-style-type: none"> Climate-resilient and sustainable properties remain a top priority for investors and tenants. Failing to meet these expectations could result in dissatisfaction and reputational harm Infrastructure failure or disruptions caused by climate events reduce the brand perception and reliability of our portfolio, potentially leading to dissatisfaction and loss of market share, tenants, and investors 	Developing low-carbon and climate-resilient implementations prevents impacts from occurring and strengthens our image as a responsible and reliable REIT	Long term

SUSTAINABILITY STATEMENT

CLIMATE CHANGE AND DECARBONISATION (CONT'D)

CLIMATE RISKS AND OPPORTUNITIES (CONT'D)

Physical Risks	Potential Impact	Mitigation Strategies
Acute		
Extreme, short-term climate events such as heat waves, floods, and landslides	<ul style="list-style-type: none"> • Extreme weather events can cause damage to the buildings or the assets • Pose potential safety risks 	<ul style="list-style-type: none"> • Conduct risk assessments • Develop emergency response plans • Invest in climate-resilient infrastructure
Chronic		
Gradual but significant long-term climate change, such as extreme weather fluctuations, rising global temperatures, and increased precipitation	<ul style="list-style-type: none"> • Negatively impact infrastructure, such as increased wear-and-tear and fluctuations in resource availability • Deteriorate the health of employees, including an increased likelihood of exhaustion, dehydration 	<ul style="list-style-type: none"> • Adopt sustainable practices • Invest in energy-efficient technologies • Build climate-resilient infrastructure

CLIMATE SCENARIO ANALYSIS

The REIT is progressively assessing the resilience of its portfolio under different climate scenarios, including a 1.5°C and 2°C transition pathway. This assessment considers potential impacts on asset valuation, operational costs and regulatory exposure.

Further enhancements to scenario analysis disclosures will be undertaken in subsequent reporting cycles.

FINANCIAL IMPLICATIONS

The REIT recognises that climate-related risks, both transitional and physical, can materially affect financial performance, operational costs, and asset valuation. Transition risks arise from regulatory, technological, market, and reputational changes, while physical risks stem from acute and chronic climate events.

Notably, the climate-related risks may result in:

- Increased capital expenditure for asset upgrades
- Higher operational costs due to energy transition
- Potential asset impairment from physical risks

The REIT continues to evaluate these financial implications as part of its comprehensive risk management framework, ensuring that both transitional and physical climate-related risks are assessed in alignment with IFRS standards.

SUSTAINABILITY STATEMENT

CLIMATE CHANGE AND DECARBONISATION (CONT'D)

DECARBONISATION ROADMAP

To further strengthen the REIT’s decarbonisation measures, the REIT developed a decarbonisation roadmap that guides and aligns the REIT’s operations towards achieving net zero carbon by 2050.

Decarbonisation Roadmap

Short term (FY2025-26)

- Conduct energy audits, LED retrofit pilots, establish baseline energy and carbon performance
- Conduct solar photovoltaic (“PV”) feasibility study
- Calculate Scope 1, 2, and partial Scope 3 emissions annually

Medium term (FY2027-28)

- Implement, chiller upgrades, and energy analytics platform
- Establish annual climate training for the Operations Team
- Investigate and develop more robust emission reduction initiatives
- Expand solar panel utilisation to properties in the REIT’s portfolio

Long term (FY2029-30)

- Continuous energy monitoring and optimisation
- Adopt carbon offset implementations

ENERGY AND EMISSION METRICS

Risk Area	Risk Rating	Risk Tolerance Level
Energy inefficiency is a risk because inefficient HVAC, lighting, or envelope can lead to high energy use	●	●

SUSTAINABILITY STATEMENT

CLIMATE CHANGE AND DECARBONISATION (CONT'D)

ENERGY AND EMISSION METRICS (CONT'D)

Recognising that energy consumption is the primary contributor to GHG emissions, the REIT proactively engages with tenants to encourage energy efficiency, including upgrading building assets with rooftop solar panels. In parallel, the REIT is supportive and welcomes collaborations with tenants for ESG initiatives.

The REIT implemented a Green Lease for tenants, emphasising sustainability criteria such as energy usage and waste management. At Pasaraya Komuniti @Mart Kempas, the REIT installed solar panels for better energy efficiency. The REIT also installs smart meters across its properties. These measures reflect the REIT's holistic approach to enhancing energy management and climate resilience across its portfolio.

The REIT's GHG tracking and disclosures are guided by the GHG Protocol, dividing its GHG emissions into Scope 1, 2, and 3 emissions. This covers emissions from CO₂, N₂O, and CH₄, converted into units of metric tons of carbon dioxide-equivalents ("t CO₂e"). Emissions are calculated by multiplying activity data with emission factors sourced from the Department for Environment, Food & Rural Affairs ("DEFRA") and Suruhanjaya Tenaga for emissions related to electricity purchased from the national grid. In FY2025, the REIT's GHG calculations and disclosures now include emissions from JB Office, PJ Office, KOMTAR JBCC, Menara KOMTAR, Pasaraya Komuniti @Mart Kempas, Malaysian College of Hospitality & Management (MCHM), and Mydin, where the REIT has operational control. This includes common areas such as carparks and hallways and excludes areas managed and occupied by the tenants.

Property managers are mandated to report on electricity consumption, with the REIT utilising the gathered data to further implement targeted energy-saving initiatives that enhance operational efficiency. In FY2025, the REIT recorded total 281.59 GJ or 78.22 MWh energy consumption. The energy consumption in common area as well as tenanted areas of JBCC, Menara KOMTAR, @Mart and MCHM was 19,189.07 MWh or 69,080.64 GJ.

Headquarter Offices Energy Consumption	FY2025
Gigajoules (GJ)	281.59
Megawatt hour (MWh)	78.22

Note: Data collection begins in 2025.

Energy Consumption ('000)	FY2023	FY2024	FY2025
Gigajoules (GJ)	83,821.28	86,821.20	69,080.64
Megawatt hour (MWh)	23,283.69	24,117.00	19,189.07

SUSTAINABILITY STATEMENT

CLIMATE CHANGE AND DECARBONISATION (CONT'D)

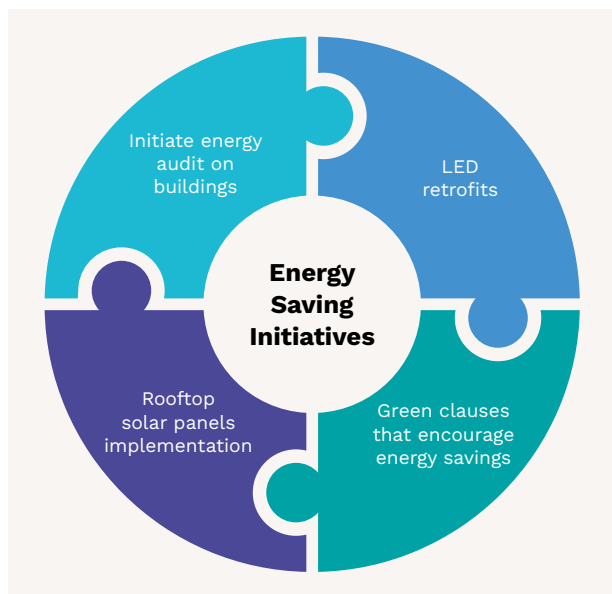
ENERGY AND EMISSION METRICS (CONT'D)

Indicator (Emission Management) –	Measurement Unit	FY2023	FY2024	FY2025
Scope 1 emissions in MTCO ₂ e	Metric Tonnes			
- Diesel		19.85	6.22	-
- Petrol		-	20.87	4.30
Scope 2 emissions in MTCO ₂ e	Metric Tonnes	23.94*	25.60*	14,545.31
- Electricity (JRMSB – PJ & JB)				
- Electricity (Leased Building-Common Area)				
Total (Scope 1 & 2)		43.79	52.69	10,403.40
Scope 3 emissions in MTCO ₂ e (at least for the categories of business travel and employee commuting)	Metric Tonnes			
- Water (Leased Building)		24.80	41.13	38.04
- Electricity (Leased Building)		18,121.68*	18,280.69*	4,122.67
- Business Travel & Employee Commuting		44.00	37.20	59.93
- Waste (Recycle & Non-Recycle)			1,094.98	2,360.59
Total (Scope 1, 2 & 3)		18,234.27	19,506.69	16,984.63

Note: Taken up under Scope 3.

Intensity Metrics

To improve comparability and performance tracking, the REIT will progressively disclose Energy intensity (kWh/m²), Emissions intensity (t CO₂e/m²) and Water intensity (m³/m²). These metrics will be introduced as data availability improves, particularly through enhanced tenant collaboration.



The REIT has established a strong foundation for environmental performance management through the completion of energy audits, the initiation of LED retrofits, the incorporation of green clauses that encourage energy savings and the disclosure of Scope 1, Scope 2 and Scope 3 emissions. In the longer term, the REIT will progressively integrate decarbonisation pathways, explore the use of offsets and internal carbon pricing, and align its climate transition strategy with emerging regulatory expectations and market standards.

SUSTAINABILITY STATEMENT



GOVERNANCE

Al-Salām REIT is committed to ensuring the highest level of professionalism and ethics in its governance, upholding principles of transparency, accountability, and integrity. This approach ensures that the REIT's operations remain free of non-compliance and unethical risks, such as corruption and regulatory violations, that are closely monitored and controlled with great care.

While this approach ensures the REIT remains compliant with the relevant regulations, it also provides its stakeholders with transparency, fostering an open culture among the people the REIT considers important. Through fostering a culture of trust with its stakeholders, the REIT ensures its long-term operations continue unhindered while fortifying its risk management.

Through good governance practices, the REIT creates a robust foundation that advances all other sustainability initiatives, contributing towards the achievement of strategic long-term business objectives while delivering value to its stakeholders.

Key Stakeholders



Materiality Matters

- 01 Corporate Governance and Anti-Corruption
- 03 Regulatory Compliance and Risk Management
- 05 Data Privacy and Cybersecurity

UN SDG Alignment



SDG 8: Decent Work and Economic Growth
Promoting sustained economic growth, productive employment and decent work for all



SDG 16: Peace, Justice, and Strong Institutions
Promote peaceful and inclusive societies, providing access to justice for all, and building effective, accountable and inclusive institutions at all levels

SUSTAINABILITY STATEMENT

CORPORATE GOVERNANCE AND ETHICS

The REIT developed internal Standard Operating Procedures (“SOPs”) that guide its operations and streamline the REIT’s management and business activities. Further reinforcing the REIT’s corporate governance is the Manager’s Code of Conduct and Business Ethics (“the Code”), which details the expected behaviour and disciplinary measures for employees, while also integrating the Whistleblowing Policy and the Anti-Bribery and Anti-Corruption (“ABAC”) Policy to strengthen the REIT’s governance controls and further mitigate risks.

In further ensuring proper alignment with ethical standards and good behaviour, the REIT has established numerous sustainability policies as shown below. These policies are described in greater detail in their respective sections of the SS2025.



Anti-Bribery and Anti-Corruption (“ABAC”) Policy



Whistleblowing Policy



No-Gift, No-Entertainment Policy




Personal Data Protection (“PDP”) Policy

Anti-Corruption

Risk Area	Risk Rating	Risk Tolerance Level
Corruption and bribery risk arise due to procurement, leasing, and regulatory approval processes involve interactions with external parties and decision-making related to commercial terms and approvals, which may create exposure to improper influence.	●	●

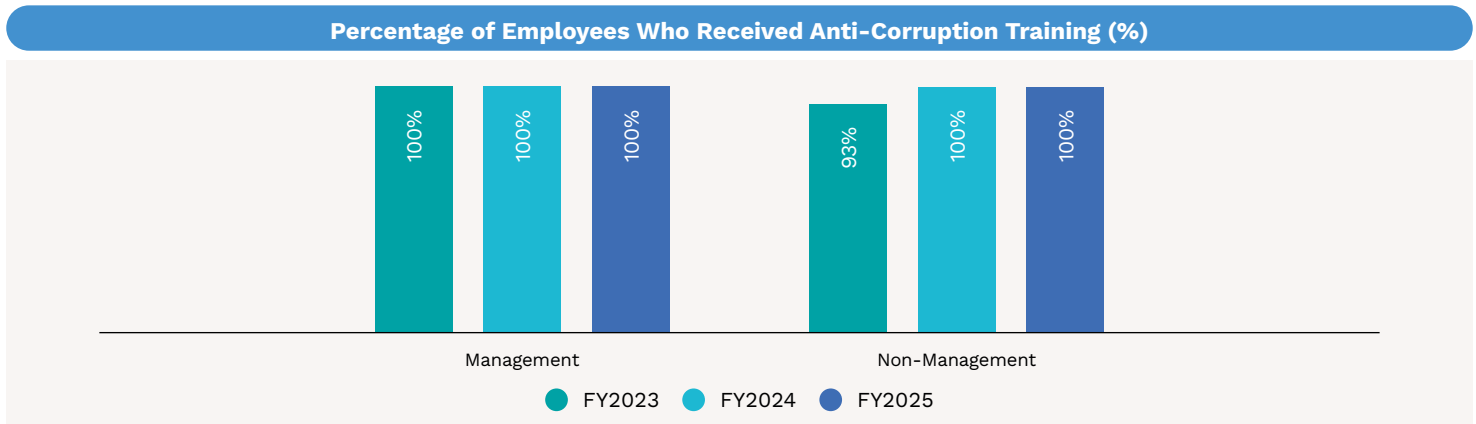
Al-Salām REIT enforces a zero-tolerance approach towards acts of corruption, bribery, and other unethical behaviour. The REIT’s ABAC Policy was created to enforce anti-corruption measures, which are aligned with the Malaysian Anti-Corruption Act 2009.



Anti Bribery and Anti-Corruption (“ABAC”) Policy

- Outlines procedures against money laundering and the management of gifts, entertainment and hospitality expenses
- Reinforced by the REIT’s No-Gift, No-Entertainment Policy
- Communicated to employees through briefing and training
- Communicated to external parties through the publication in our corporate website

Anti-corruption measures and procedures are cascaded through regular refreshers, briefings, and training sessions, ensuring that the REIT’s employees understand the most recent developments in anti-corruption protocols and reinforcing the REIT’s stance against acts of corruption. The policy is also communicated to external parties through a publication found on the REIT’s corporate website. In FY2025, the anti-corruption communication and training have been undertaken by 100% of the REIT’s employees.



SUSTAINABILITY STATEMENT

CORPORATE GOVERNANCE AND ETHICS (CONT'D)

Anti-Corruption (Cont'd)

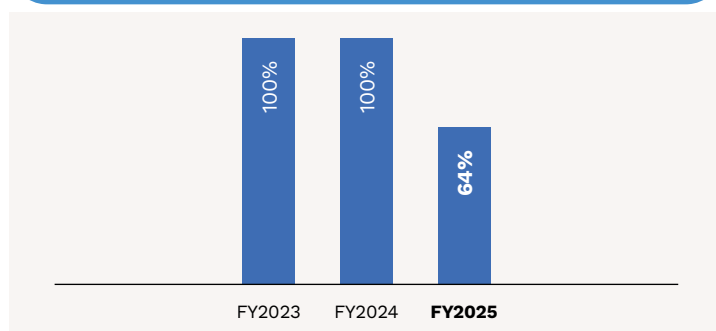
Additionally, the REIT conducts regular corruption-related risk assessments and maintains due diligence procedures through regular evaluation. This assessment covers 15 corruption risks as outlined below, and the subsequent outcome is added to the REIT's integrity risk register, fortifying the REIT's overall risk management.

Assessed Corruption Risks under Al-Salām REIT

Fraud	Bribery and Kickbacks	Conflicts of Interest
Collusion	Environmental Corruption	Government Interaction
Embezzlement	Facilitation Payments	Country of Operation
Recruitment	Cyber Corruption	Money Laundering
Gifts, Entertainment, and Hospitality	Procurement Practices	Charitable and political donations, sponsorship

The compiled risk register is then presented to the BARC and the BIC for further evaluation and assessment, ensuring that the highest governing bodies maintain oversight over the REIT's corruption risks. The REIT is proud to declare that it has assessed 100% of its operations for corruption risks for three consecutive years, marking a milestone in its sustainability journey.

Percentage of operations assessed for corruption-related risks



Al-Salām REIT	FY2023	FY2024	FY2025
Political contribution made (RM)	0	0	0
Staff disciplined or dismissed for anti-corruption policy breaches	0	0	0
Fines, penalties, or settlements related to corruption (RM)	0	0	0
Confirmed incidents of corruption and action taken	0	0	0

Externally, the REIT requires its suppliers and business partners to acknowledge and sign a compliance declaration against acts of corruption, holding its associates accountable for any unethical behaviour.

	FY2023	FY2024	FY2025
Confirmed incidents of corruption and action taken	0	0	0


The REIT's measures remain effective, as the REIT faced 0 reports or fines due to acts of bribery or corruption, showcasing the REIT's commitment to minimising corruption risks internally and among its associates. While the results remain positive for several consecutive years, the REIT remains dedicated to improving its controls and procedures to ensure that corruption risks within its operations are minimised and eliminated.

SUSTAINABILITY STATEMENT

CORPORATE GOVERNANCE AND ETHICS (CONT'D)

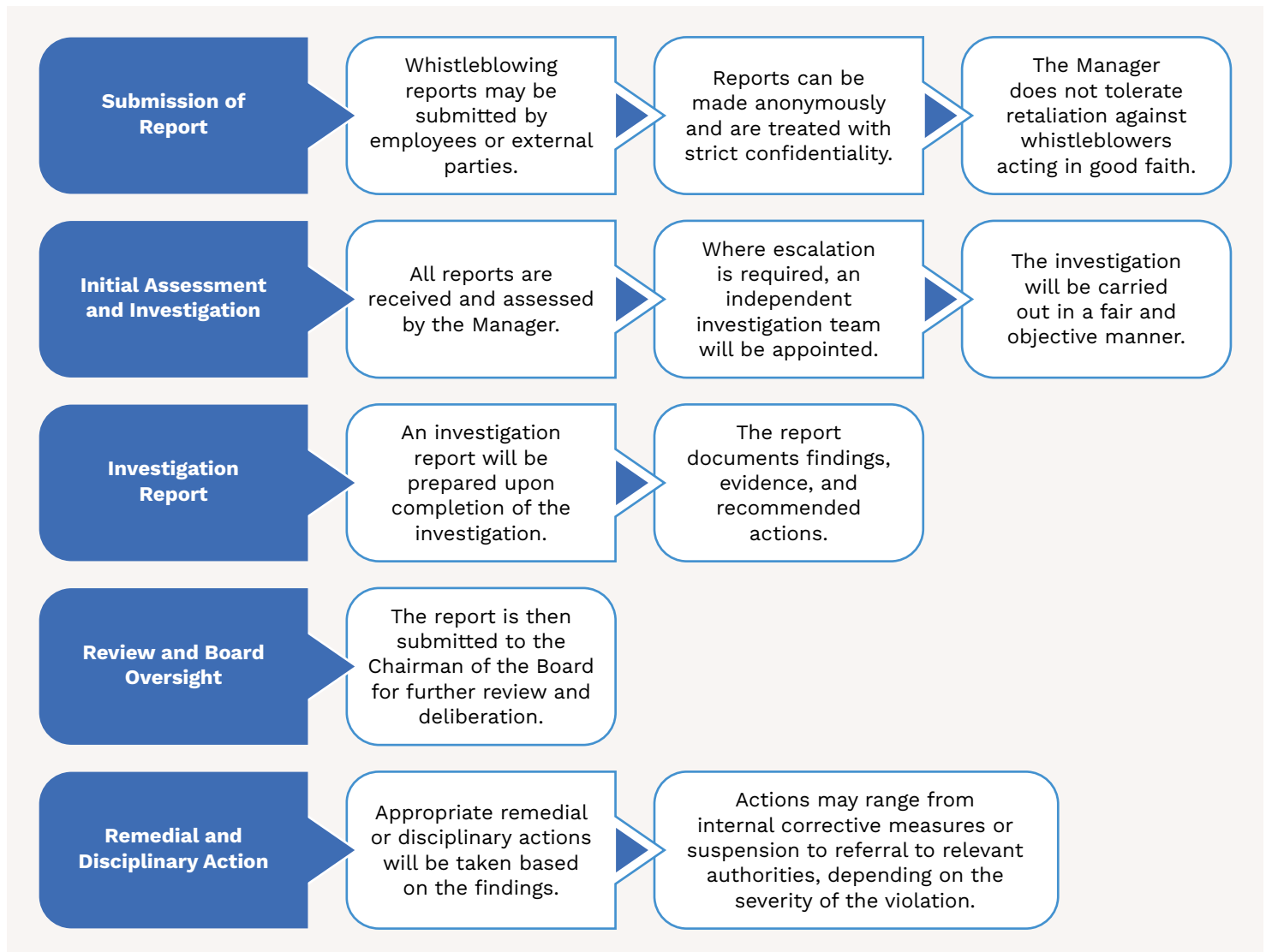
Whistleblowing

In addition to anti-corruption protocols, the REIT has developed the Whistleblowing Policy which outlines procedures and channels to report of acts that violate the REIT’s principles, the Code, and other relevant laws. This includes acts of fraud, bribe, blackmail, embezzlement, and any potential conflicts of interests between two or more parties. This Policy aligns with the Whistleblower Protection Act 2010. In FY2025, the REIT received zero whistleblowing reports.



Whistleblowing Policy

- Provides a secure mechanism for reporting non-compliance and misconduct within the REIT
- Functions as a grievance mechanism for reporting acts of harassment, bullying, and rights violations
- Outlines procedures and protections for whistleblowers to prevent retaliation, while ensuring anonymous reporting and strict confidentiality of the whistleblower’s identity and information disclosed



SUSTAINABILITY STATEMENT

CORPORATE GOVERNANCE AND ETHICS (CONT'D)

Whistleblowing (Cont'd)

The whistleblowing process will generally take several weeks to a few months, depending on the nature, complexity, and severity of the case. Individuals who wish to file a whistleblowing report can utilise the following channels:



Email: jlgrm.integrity@jlandgroup.com.my

or,

by writing or visiting our location at:

The Chairman of BARC/Chairman of the Board
JLG REIT Managers Sdn Bhd
Unit 1-19-02, Level 19, Block 1,
V SQUARE, Jalan Utara,
46200 Petaling Jaya,
Selangor

REGULATORY COMPLIANCE

Risk Area	Risk Rating	Risk Tolerance Level
Failure to adopt IFRS S1 (General Sustainability-related Disclosures) and IFRS S2 (Climate-related Disclosures) can be a risk, leading to non-compliance with Bursa Malaysia/SC disclosure requirements.	●	●

Al-Salām REIT recognises that a harmonious relationship between the REIT and regulatory bodies is necessary to ensure smooth operations with minimal disruptions and negative impacts. Non-compliance with stipulated laws will lead to financial losses, reputational damage, and stoppage of operations due to reasons including revocation of permits and licenses. Thus, the REIT takes actions to maintain compliance and align with regulations as the highest priority, including but not limited to the following laws, regulations, and guidelines:

Bursa Malaysia MMLR	Guidelines on Listed REITs	Employees' Provident Fund ("EPF") Act 1991
Guidelines on Islamic Capital Market Products and Services	Malaysian Code on Corporate Governance ("MCCG")	Guidelines on Corporate Governance for Capital Market Intermediaries

The REIT's regulatory compliance strategies are overseen by the Manager, which includes preparing compliance reports, providing regular regulatory and compliance-related training, acquiring legal advice, and performing periodic audits. The REIT conducts additional monitoring sessions for departments, contractors, and consultants, alongside conducting regulatory awareness sessions to ensure the Board is kept abreast of all legal and secretarial updates. All internal communications related to regulatory compliance are done through meetings and briefings.

Operationally, the REIT ensures compliance is cascaded throughout its operations through regular communication of legal obligations to tenants, such as the Uniform By-Laws 1984 and the Fire Services Act 1988, and the continuous

monitoring of our activities to identify potential risks or breaches. The REIT also requests insurance cover notes for property protection in addition to the utilisation of a manual notification planner for license renewal, supervised by the Building Manager. Communication is done through Annual General Meetings, analyst briefings, and is accessible online through the REIT's corporate websites and annual reports.

These approaches allow the REIT and the Board to stay updated on legal developments and risks, allowing the REIT to proactively manage compliance concerns before any cases arise. Throughout FY2025, the REIT faced 0 cases of regulatory non-compliance and imposed fines.

SUSTAINABILITY STATEMENT

REGULATORY COMPLIANCE (CONT'D)

Regulatory Compliance	FY2023	FY2024	FY2025
Incidents of non-compliance with regulations resulting in a fine or penalty	0	0	0
Incidents of non-compliance with regulations resulting in a warning	0	0	0
Total monetary value of significant fines	0	0	0
Total number of non-monetary sanctions	0	0	0
Cases brought through dispute resolution mechanisms	0	0	0

DATA PRIVACY AND CYBERSECURITY

Risk Area	Risk Rating	Risk Tolerance Level
Data privacy & cybersecurity risk is a risk due to the potential loss, unauthorised access, or breach of personal and confidential data.	●	●


Al-Salām REIT considers matters related to data privacy and cybersecurity a key concern. Recognising that data breaches may lead to leakage of confidential data, including information key to the REIT’s operations and that of its customers’ private information, the REIT implements numerous measures and safeguards to ensure all data and the REIT’s digital wellbeing remains protected. To solidify this commitment, the REIT has developed the Personal Data Protection (“PDP”) Policy, which is aligned with the Personal Data Protection Act 2010 and outlines the REIT’s approach to data management and protection, and is aligned with data protection regulations.

Among the REIT’s approaches to data protection, the REIT utilises a User Access Rights Matrix that limits access to sensitive information to authorised personnel. In cases


of a security or privacy breach, the REIT will deploy its Cyber Security Procedures alongside its Data Recovery Procedures, which detail established protocols on handling data breach events and protocols for data recovery. Through these initiatives, the REIT did not undergo any instances of data breaches or losses of customer data, showcasing the resilience of its data privacy and cybersecurity controls.

In cases of a security or privacy breach, the REIT will deploy its Cyber Security Procedures alongside its Data Recovery Procedures, which detail established protocols on handling data breach events and protocols for data recovery. Through these initiatives, the REIT did not undergo any instances of data breaches or losses of customer data, showcasing the resilience of its data privacy and cybersecurity controls.


Digital Transformation Strategy




Installed backup software and data protection software



Utilised VPNs to protect network connections



Usage of Microsoft 365 cloud storage to protect the data



Implemented IT disaster recovery plan, drills, and data recovery tests

As of 2025, there is zero substantiated complaints concerning breaches of customer privacy and losses of customer data.

	FY2023	FY2024	FY2025
Number of Substantiated complaints concerning breaches of customer privacy and losses of customer data	0	0	0

SUSTAINABILITY STATEMENT



ECONOMIC

Among the REIT's developments towards advancing sustainability, the REIT recognises that economic impacts have the potential to shape the wellbeing of not only Al-Salām REIT but also its employees, the communities, and other players contributing to the local economy. While the REIT considers strong financial performance and long-term returns important for its continued business, the REIT recognises that such benefits are also extended to other stakeholders.

Creating sustainable economic value allows the REIT to achieve greater cost savings, improve market outlook and its brand reputation, while strengthening relationships with its stakeholders by implementing mutually beneficial initiatives. This approach also strengthens the REIT's long-term resilience to evolving market demand and economic conditions, ensuring the REIT stays abreast of all developments and demands, and creating value that is aligned with the best interests of all its stakeholders.

Key Stakeholders



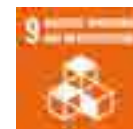
Materiality Matters

- 02 Economic Performance
- 11 Supply Chain Management

UN SDG Alignment



SDG 8: Decent Work and Economic Growth
Promoting sustained economic growth, productive employment and decent work for all



SDG 9: Industry, Innovation, and Infrastructure
Build resilient infrastructure, promote sustainable industrialisation and foster innovation

SUSTAINABILITY STATEMENT

ECONOMIC PERFORMANCE

Al-Salām REIT recognises robust financial performance as a core aspect to ensure unitholders continue to receive returns while providing the REIT with the necessary capital to expand its properties and portfolios. By deploying robust cost controls and optimising resource allocation, the REIT ensures that its finances remain strong, securing its long-term financial stability and the desirability of its real estate portfolio.

Direct Economic Impacts

As part of the REIT's commitment to improve the economic value generated for its stakeholders, Al-Salām REIT strives to continuously improve its economic performance. In addition to advancing its capital to expand its portfolio and properties, a robust economic performance allows the REIT to implement more sustainable initiatives that benefit its operations through measures such as investments in renewable energy, while creating community events and generating value that benefits its investors, among other notable benefits.

Group Economic Performance (RM'000)	FY2024	FY2025
Economic value generated (revenue)	78,453	88,825
Property Expenses	27,038	27,727
Fund Expenses (Manager fees, trustee fees, audit fees, and other related expenses)	44,834	45,416
Taxes paid to the government	248	215
Profit for the year (profit after tax)	5,284	13,621

The REIT's approach to maximising economic performance is centred around the optimised and efficient budget allocation of its properties. This ensures that all of its capital is allocated to investments and properties with the highest possible returns. The REIT's priorities also consider a balance between minimising risks and economic uncertainties, such as variability in market dynamics, while maximising portfolios with the highest potential for revenue generation. The REIT's thorough examination and budget allocation allow it to create long-lasting economic value and financial stability for all its stakeholders and investors.

Indirect Economic Impacts

The REIT's daily activities provide indirect economic benefits that benefit local communities, economies, and other external stakeholders. Among these benefits, the REIT's commitment to prioritising local suppliers ensures that money is circulated in developing areas, stimulating regional economic growth and national economic wellbeing. The REIT's prioritisation of local talent also provides job opportunities that contribute to reducing national unemployment.

In addition to the advancement of the local economy, the REIT's investments in commercial properties contribute to further job creation for other companies, which further propagates the local economy. Over time, commercial hubs become more developed, leading to further economic advancement of regions that support residential development and regional activity, creating a positive feedback loop that improves the livelihoods of local communities.

SUSTAINABILITY STATEMENT

TENANT PARTNERSHIP

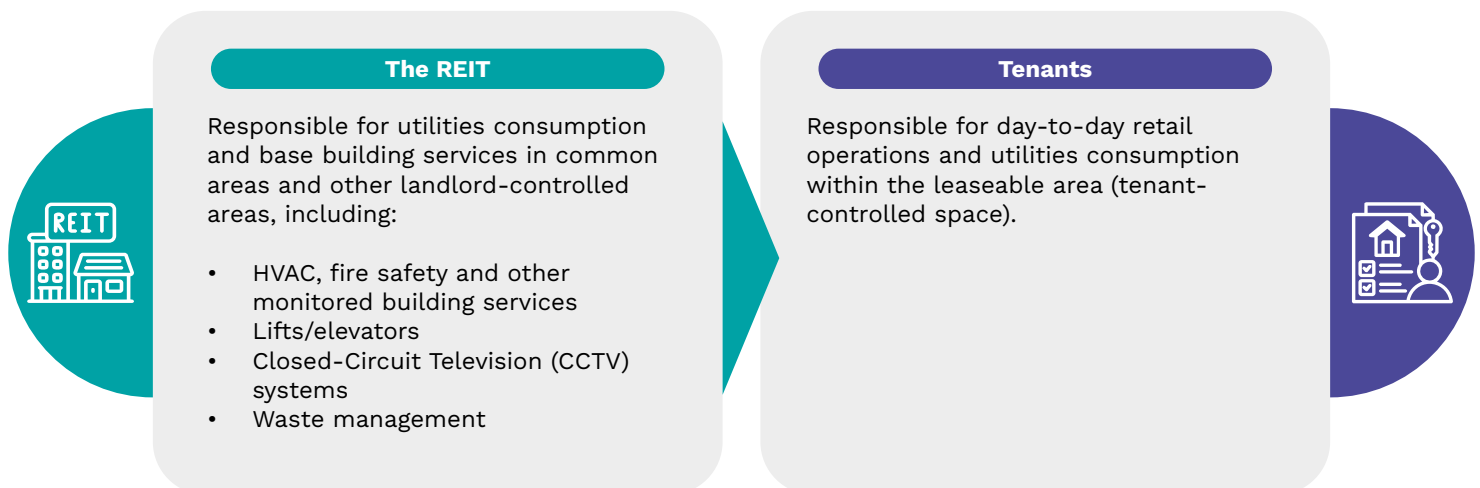
At Al-Salām, the REIT regards its tenants as long-term partners and prioritises the development of collaborative, value-creating relationships that support sustainable occupancy and long-term asset performance.



The REIT has implemented a POS-integrated footfall analytics system, enabling more accurate and real-time monitoring of tenant sales and gross turnover.

Division of Operational Control

Operational responsibilities at Al-Salām are clearly defined between the Manager and tenants to ensure effective governance and efficient asset management. Under this structure, tenants retain operational control over their leased premises while the Manager is responsible for landlord-controlled areas and base building systems. These systems enhance operational monitoring, energy management, safety, security, and waste management across the portfolio.



The Manager applies Active Asset Management (AAM) across landlord-controlled areas, covering leasing strategy, tenant mix optimisation, asset enhancement initiatives, and continuous building system upgrades. This clear division of responsibilities strengthens accountability, supports regulatory compliance and performance monitoring, and enables tenants to operate within a well-managed, safe, and efficient retail environment.

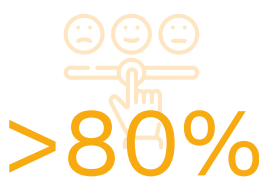
SUSTAINABILITY STATEMENT

TENANT PARTNERSHIP (CONT'D)

Tenant Engagement and Satisfaction

Tenant engagement is an integral component of Al-Salām’s AAM framework. Management maintains regular communication with tenants through ongoing engagement, lease renewal discussions, performance reviews and proactive arrears management. Tenant feedback is considered in leasing decisions, marketing initiatives and asset enhancement planning.

<div style="background-color: #f9a825; border-radius: 15px; padding: 5px; text-align: center; margin-bottom: 10px;">Casual Mall Leasing arrangements</div> <ul style="list-style-type: none"> - Where appropriate, new tenants can request to set up temporary shops (pop-ups) for short periods. - Enable new and emerging brands to test retail concepts with lower entry barriers. - Enhance mall vibrancy, optimise space utilisation and introduce fresh customer experiences. - Support the mall’s continued relevance in a competitive retail landscape. 	<div style="background-color: #f9a825; border-radius: 15px; padding: 5px; text-align: center; margin-bottom: 10px;">POS-integrated footfall analytics system</div> <ul style="list-style-type: none"> - Strengthen data-driven engagement. - Combine real-time store entry and exit data captured through technologies such as sensors, cameras and Wi-Fi tracking. - Insights from this system support leasing decisions, tenant performance monitoring and targeted marketing efforts. 	<div style="background-color: #f9a825; border-radius: 15px; padding: 5px; text-align: center; margin-bottom: 10px;">Asset Enhancement Initiatives</div> <ul style="list-style-type: none"> - Façade repainting and lighting upgrades to improve exterior identity and visibility. - Toilet refurbishments to enhance customer comfort.
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<p style="text-align: center;">Tenant/customer satisfaction survey is</p> <div style="text-align: center;">  <p style="font-size: 2em; font-weight: bold; color: #f9a825;">>80%</p> <p style="font-size: 0.8em;">in FY2025</p> </div>	<p>During FY2025, a tenant satisfaction survey recorded a score of more than 80%. These outcomes demonstrate the REIT’s commitment to maintaining high standards of property management and fostering long-term, mutually beneficial relationships with tenants, which are critical to the sustainability and resilience of the REIT’s portfolio.</p>
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SUSTAINABLE SUPPLY CHAIN

Risk Area	Risk Rating	Risk Tolerance Level
Poor Environmental Due Diligence is a risk as inadequate ESG and environmental assessments during acquisitions may result in exposure to issues such as flood risks, land contamination, or other environmental constraints.	●	●

SUSTAINABILITY STATEMENT

SUSTAINABLE SUPPLY CHAIN (CONT'D)

Effective supply chain management contributes to tenant satisfaction, property value enhancement, and cost efficiency. While tenant lease structures influence contractor and service provider selection, Al-Salām REIT maintains oversight through a structured approval process, with substantial asset replacements requiring trustee consent. Management services for REIT properties encompass maintenance, cleaning, security, statutory property expenses, and insurance. The REIT's suppliers, contractors, and service providers are assessed based on pricing, punctuality, quality, after-sales service, and responsiveness to complaints.

Beyond its own operations, the REIT recognises that sustainable supply chains enhance risk resilience by reducing exposure to supply disruptions and reputational risks arising from non-compliant or unethical practices.

Over the last years, the REIT conducted Environmental, Climate, and Social Risk Assessment Surveys for vendors on adherence to environmental regulations, climate resilience strategies, sustainability practices, labour law compliance, and human rights protections. In addition, vendors are required to declare their compliance with, and commitment to continue complying with, the ESG requirements established by the REIT, including all applicable laws, regulations, and guidelines in Malaysia.

The compliance declaration covers the following areas:



Environmental Compliance

- To comply with all applicable environmental laws and regulations relating to waste management, emissions, hazardous materials handling and environmental permitting.
- To minimise pollution, carbon emissions, energy usage, water consumption and waste generation.
- To implement reasonable mitigation measures for climate-related risks, in line with good industry practice.



Social Compliance

- To uphold human rights and fair labour practices including prohibition of forced labour, child labour, discrimination and harassment.
- To provide wages, working hours, as well as a safe and healthy working environment in accordance with Malaysian labour laws and the Occupational Safety and Health Act.
- To respect freedom of association, collective bargaining and lawful employee representation.



Governance Compliance

- To operate with integrity, transparency, and in compliance with all applicable anti-corruption and anti-bribery laws in Malaysia.
- To not offer, solicit or accept bribes, kickbacks, facilitation payments or improper gifts.

SUSTAINABILITY STATEMENT

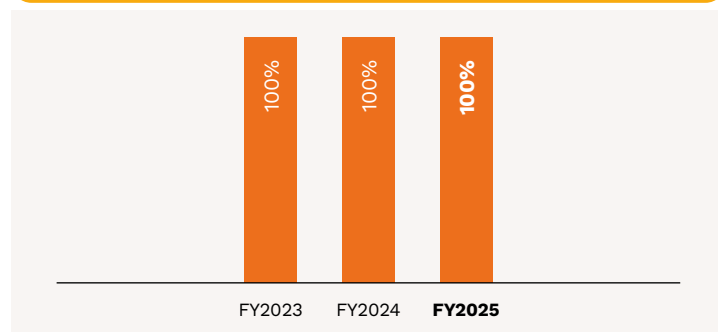
SUSTAINABLE SUPPLY CHAIN (CONT'D)

Indicator	FY2023	FY2024	FY2025
Percentage of new suppliers that were screened using environmental criteria	33	42	100
Percentage of suppliers assessed for environmental impacts (new & existing)	46	43	65
Percentage of the REIT's total property portfolio certified to a recognised building management standard for property (GBI & MyCrest)	-	-	-

This year, there were zero cases reported on violations of the law or the REIT's supplier assessment criteria.

In line with the REIT's commitment to advancing the wellbeing of the local communities around it, the REIT prioritises local procurement when selecting vendors. This helps create regional demand that contributes to job creation in areas where the REIT operates. While local procurement benefits communities and regional economies, the REIT also benefits from reduced logistical routes, which lead to a lower environmental and GHG footprint, alongside reduced transportation time and delays. In FY2025, the REIT sourced 100% of its materials from local suppliers, showcasing the REIT's commitment to supporting local businesses.

Proportion of spending on local suppliers



In conclusion, Al-Salām REIT's structured approach to supplier ESG screening, compliance declarations, and local procurement reflects the REIT's commitment to responsible supply chain management. The REIT's continued emphasis on local sourcing further supports community wellbeing, strengthens supply chain resilience, and contributes to lower environmental and greenhouse gas impacts. By embedding environmental, social, and governance considerations into vendor selection and ongoing assessments, the REIT reduces exposure to regulatory, operational, and reputational risks while promoting ethical business conduct.

SUSTAINABILITY STATEMENT



VALUE FOR THE ENVIRONMENT

Al-Salām REIT is committed to upholding environmental stewardship by implementing initiatives that minimise its GHG and environmental footprint, conserve natural resources, minimise waste generation, and improve its climate resilience.

The REIT undertakes proactive measures and innovative solutions to strengthen its environmental protection controls, aiming to go beyond minimum compliance requirements and become a leader in environmental management in the industry.

Key Stakeholders



Materiality Matters

- 09 Energy, Emissions and Climate Resilience
- 12 Waste Management
- 13 Water Consumption

UN SDG Alignment



SDG 11: Sustainable Cities and Communities
Promote sustainable urban development to create inclusive, safe, and resilient cities



SDG 13: Climate Action
Take action to combat climate change and its impacts

SUSTAINABILITY STATEMENT

GREEN PORTFOLIO

As a REIT, the REIT’s business operations revolve around the acquisition and management of properties. Considering buildings contribute significant greenhouse gas emissions and pose other environmental concerns, the REIT aims to increasingly deploy green building certification throughout its portfolio. The use of green building standards allows properties to generate a lower environmental footprint through measures such as passive features, energy-efficient implementations, and renewable energy deployment, which reduces demand for electricity from the national grid, often relying on polluting fossil fuel sources.

<div style="background-color: #00A69F; color: white; border-radius: 15px; padding: 10px; margin-bottom: 10px;">GreenRE Certification Initiative</div> <p>The REIT has proposed to obtain GreenRE certification to improve overall building sustainability performance and align with recognised green building standards.</p>	<div style="background-color: #00A69F; color: white; border-radius: 15px; padding: 10px; margin-bottom: 10px;">Energy Audit and Preliminary Building Assessment</div> <p>To identify opportunities for improvement.</p>	<div style="background-color: #0070C0; color: white; border-radius: 15px; padding: 10px; margin-bottom: 10px;">Incorporation of Green Building Design Elements</div> <p>To include the use of energy-efficient lighting, water-saving fixtures, and sustainable materials where feasible.</p>
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In the medium-term, set between FY2027 and FY2028, the REIT plans to retrofit its heating, ventilation, and air conditioning (“HVAC”) filters and ultraviolet systems to control airborne diseases and contaminants. After these initiatives are implemented, the REIT will deploy air quality control systems in the long-term through the use of smart monitoring integration and IAQ optimisation that ensures air quality control is automated and maintained at healthy levels at all times.

These initiatives improve the health, wellbeing, and satisfaction of visitors and occupants, improving the desirability of the REIT’s portfolio and aligning with the REIT’s overarching long-term sustainability strategy.

Green Leasing and Responsible Tenancy

To date, the REIT has taken the first steps towards establishing a portfolio-wide green lease adoption. JBCC has historically implemented green lease requirements for its tenants. The REIT is currently in the process of integrating green clauses into its tenants’ tenancy agreements for Menara Komtar and Pasaraya Komuniti @Mart Kempas, with further integration across more portfolios planned.

Green Clauses

<p>Integrate sustainability clauses in new and renewed tenant leases</p>	<p>Include shared ESG data reporting obligations (energy, waste, water)</p>
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Moving forward, the REIT has established targets to increase green clause adoption for 100% of its tenants by FY2028. This includes involving the participation of at least half of its tenants in data-sharing programmes and providing incentives to tenants that conduct green certification to further improve the overall environmental footprint of their operations and the REIT’s portfolio.

SUSTAINABILITY STATEMENT

RESOURCE MANAGEMENT

The REIT recognises the importance of responsible resource management. It is essential to reducing environmental impact and supporting the sustainable operation of the facilities. In particular, the responsible management of water and waste is critical in a retail environment, where resource consumption is driven by tenant activities, customer footfall, and the operation of common area services across the malls.

Water Management

Al-Salām REIT is committed to minimising its environmental impact through responsible water management. This includes implementing water-saving initiatives and promoting water conservation awareness across its properties. As urbanisation continues to accelerate, water-related challenges may become more prevalent in the future. The REIT therefore seeks to adopt proactive measures to mitigate risks and prevent potential water scarcity issues before they arise.

Over the past three years, 100% of the water used by the REIT has been sourced from municipal supplies. Based on the World Resources Institute's Aqueduct Water Risk Atlas, none of the REIT's buildings are located in water-stressed regions.

Water Withdrawal (Megalitres)	FY2023	FY2024	FY2025
Municipal Water	166.44	268.66	207.87
Surface Water	0	0	0
Groundwater	0	0	0
Used Quarry Water	0	0	0
External Wastewater	0	0	0
Harvested Rainwater	0	0	0
Seawater	0	0	0
Total Water Withdrawal	166.44	268.66	207.87

Note: Water withdrawal follows the same quantity as the water consumed from the listed sources above.

Water Discharge (Litres)	FY2023	FY2024	FY2025
Surface Water	0	0	0
Beneficial/Other Use	0	0	0
Subsurface/Well	0	0	0
Off-site Water Treatment	0	0	0
Ocean	0	0	0
Total Discharge	0	0	0

Note: Water discharged from the REIT's properties is primarily treated wastewater released into the municipal sewerage system in accordance with local regulatory requirements.

As of FY2025, Al-Salām REIT had no incidents of non-compliance with water quality or quantity standards.

In the future, the REIT plans to implement water conservation measures, including the installation of smart water meters and sub-metering, as well as the retrofitting of water-efficient fittings such as low-flow taps and dual-flush systems.

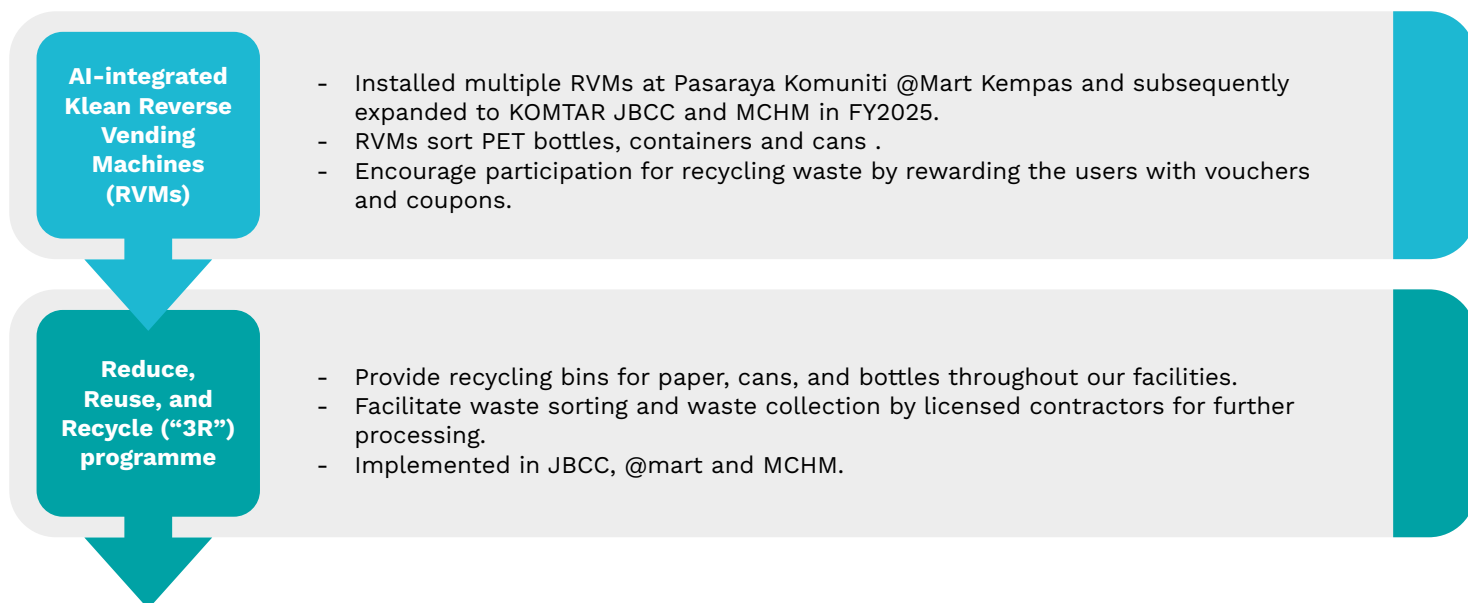
For the long term, the REIT plans to optimise water reuse and leak detection systems. These initiatives reflect the REIT's commitment to water sustainability by reducing its water footprint and associated water stress in the regions in which it operates.

SUSTAINABILITY STATEMENT

RESOURCE MANAGEMENT (CONT'D)

Waste Management

Efficient waste management at the REIT's properties is crucial for mitigating environmental impacts. By adopting structured waste management strategies, Al-Salām REIT ensures compliance with regulatory standards while minimising its ecological footprint. The REIT recognises that improper handling of waste contributes to pollution and can harm the health of surrounding communities and nearby ecosystems.



Waste (Tonnes)	FY2023	FY2024	FY2025
Total waste generated	-	2,294.60	1,966.43
Total waste diverted from disposal	-	192.59	23.99
Total waste directed to disposal	-	2,102.01	2,183.33

During the reporting period, the REIT continued the Klean Machine initiative to facilitate the collection of recyclable waste from occupants and visitors. The weight of recyclables collected through this initiative is presented below

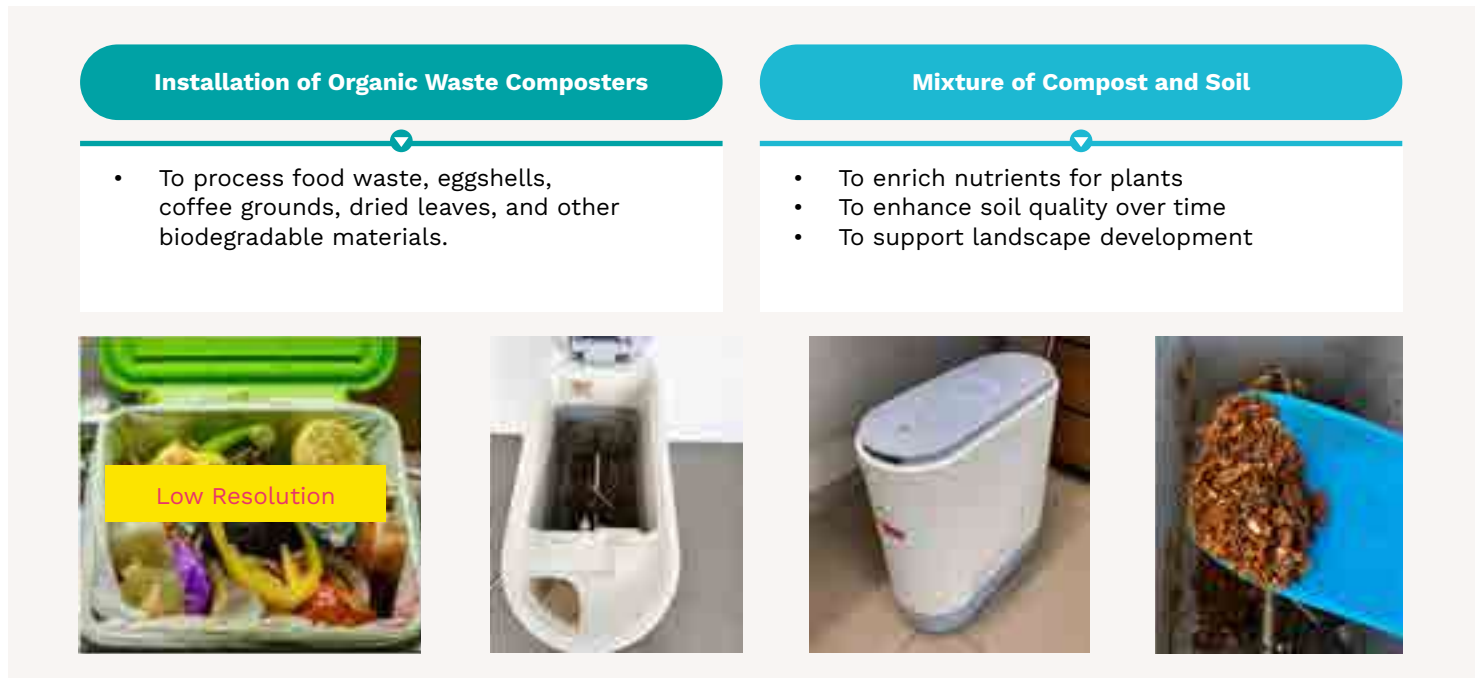
Recycled Waste (kg)	JBCC	@Mart Kempas	MCHM
PET	10.18	16.93	0.4
Can	1.68	0.98	13
Container	95.4	150.4	3.68
Total Weight (kg)	107	168	17
Total Weight (tonnes)	0.11	0.17	0.02

SUSTAINABILITY STATEMENT

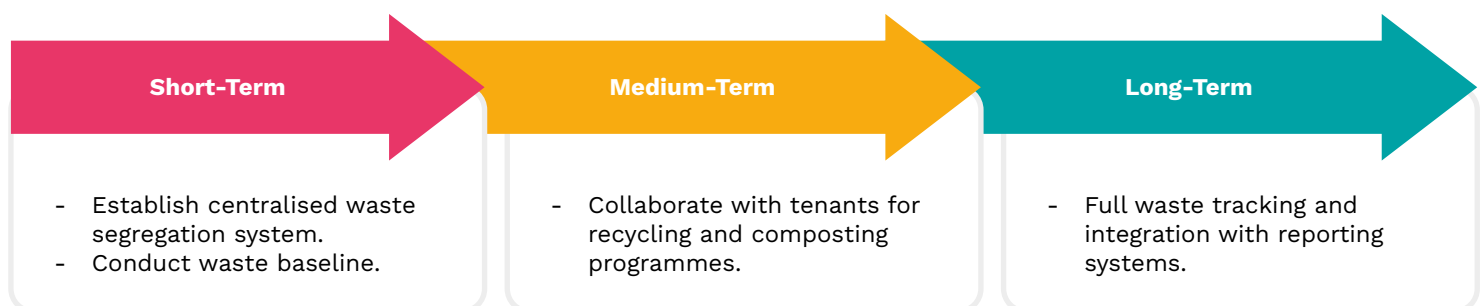
RESOURCE MANAGEMENT (CONT'D)

Waste Management (Cont'd)

Accordingly, the REIT has adopted a phased waste management strategy that focuses on building foundational systems, strengthening stakeholder engagement, and progressively enhancing data visibility and reporting. The initiative begins with the installation of organic waste composter.



The short, medium and long-term approaches are structured to improve waste segregation, increase recycling rates, and support continuous improvement in waste performance.



Collectively, these initiatives strengthen the REIT's ability to systematically manage waste, enhance on-site segregation and recovery and improve the quality and transparency of waste-related data for Al-Salām REIT.

SUSTAINABILITY STATEMENT



VALUES FOR EMPLOYEES AND COMMUNITY

In the REIT’s pursuit of excellence in asset management, the REIT is committed to fostering a positive and inclusive work environment and actively engaging with its communities. The REIT empowers its employees to reach their full potential, cultivating mutually rewarding relationships that drive both their growth and the REIT’s continued success. Through community engagement initiatives, the REIT strives to create positive social impact and build strong partnerships.



Key Stakeholders



Materiality Matters

- 04 Tenant and Customer Satisfaction
- 06 Occupational Health and Safety
- 07 Labour Practices and Standards
- 08 Diversity and Inclusion
- 10 Community Enrichment

UN SDG Alignment



SDG 8: Decent Work and Economic Growth
 Promoting sustained economic growth, productive employment and decent work for all

SUSTAINABILITY STATEMENT

OCCUPATIONAL SAFETY AND HEALTH

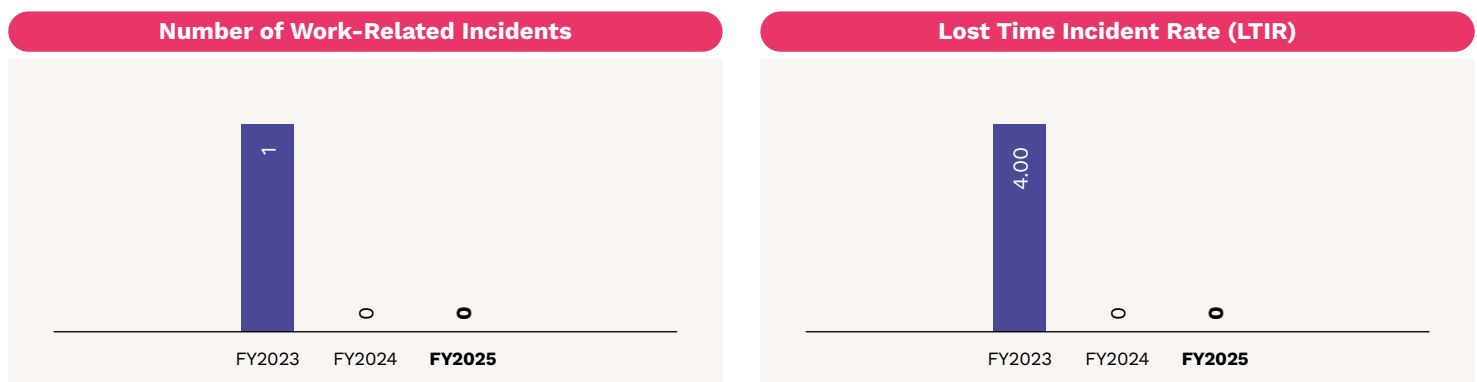
Risk Area	Risk Rating	Risk Tolerance Level
Occupational safety and health risks where inadequate controls or inconsistent safety practices could lead to workplace incidents, regulatory non-compliance, operational disruptions, and reputational damage.	●	●

Al-Salām REIT manages occupational health and safety through structured procedures applied across its properties to protect tenants, contractors, visitors, and employees. Site inspections are carried out regularly with support from Howden Insurance Brokers to identify operational risks and ensure that necessary controls are implemented. Any incidents or unsafe conditions are reported to the on-site Emergency Response Team (“ERT”), whose members are trained in firefighting, search and rescue, and first aid. The REIT also monitors risks associated with the use, storage, and handling of materials within its premises.

Safety performance

The REIT’s properties are equipped with essential safety features, including fire detection and suppression systems, emergency exits, and signage in compliance with regulatory requirements. Emergency response plans are established and periodically reviewed to ensure preparedness for incidents such as fires, medical emergencies, or other unforeseen events.

Regular inspections and drills are conducted where applicable to test readiness and improve response effectiveness, in collaboration with tenants and relevant authorities.



The REIT maintains procedures for reporting, investigating, and addressing safety incidents and near misses. Lessons learned from incidents are used to strengthen controls, improve procedures, and prevent recurrence. The REIT’s focus on continuous improvement supports the ongoing enhancement of OSH performance across its portfolio.

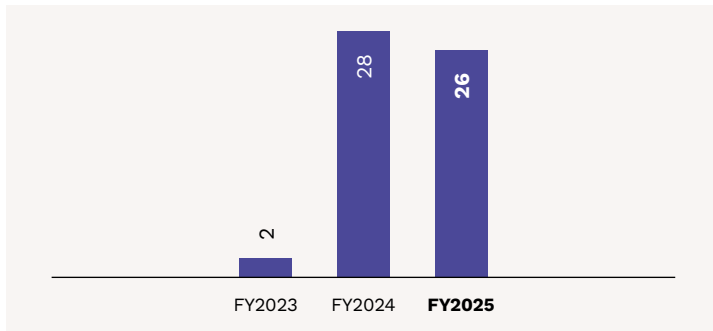
By prioritising occupational safety and health, the REIT safeguards the wellbeing of its employees, tenants, and building users while supporting reliable healthcare operations. The REIT’s commitment to strong OSH governance, risk management, and continuous improvement reinforces its role as a responsible healthcare REIT and contributes to the long-term sustainability of its assets.

SUSTAINABILITY STATEMENT

OCCUPATIONAL SAFETY AND HEALTH (CONT'D)

Safety Training

Number of Employees Trained on Health and Safety Standards



The REIT continues to prioritise employee safety, health, and well-being through targeted training programmes that strengthen awareness of workplace hazards, personal safety, and risk management. These initiatives equip employees with the knowledge and skills needed to maintain a safe working environment while promoting a culture of prevention, responsibility, and well-being across the organisation. In addition to occupational safety training, the REIT also conducts health awareness and cybersecurity programmes to address broader risks that may affect employee welfare and operational resilience.

Training Programme	Focus Area	Relevance to Safety & Health
Introduction to DOSH, OSH Management at the Workplace, Workplace Hazards, Industrial Hygiene, OSH Committee	Occupational Safety & Health (OSH)	Builds employee awareness on workplace hazards, industrial hygiene practices, and OSH governance to strengthen workplace safety management.
Training – Tumbuk Rusuk	Personal Safety	Provides employees with basic self-defence skills and awareness to enhance personal safety and confidence in emergency situations.
Cancer Awareness	Employee Health & Well-being	Promotes health awareness among employees and encourages early detection and preventive health practices.

Tenant Health & Well-being

The REIT recognises that tenant health and wellbeing are directly influenced by the quality of the built environment, including air quality, lighting and overall safety conditions. Inadequate management of these factors may affect tenant satisfaction and occupancy outcomes. To address this, the REIT integrates routine maintenance practices, and tenancy surveys into its operational processes. Performance is monitored through quarterly, helpdesk and complaint data analysis, as well as occupancy and churn trends, enabling the REIT to identify issues early and maintain a safe, comfortable and well-managed environment for tenants.

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION

Risk Area	Risk Rating	Risk Tolerance Level
Limited workforce diversity and inclusion could weaken decision-making, reduce talent attraction and retention, and increase governance and reputational exposure as stakeholder expectations rise.	●	●

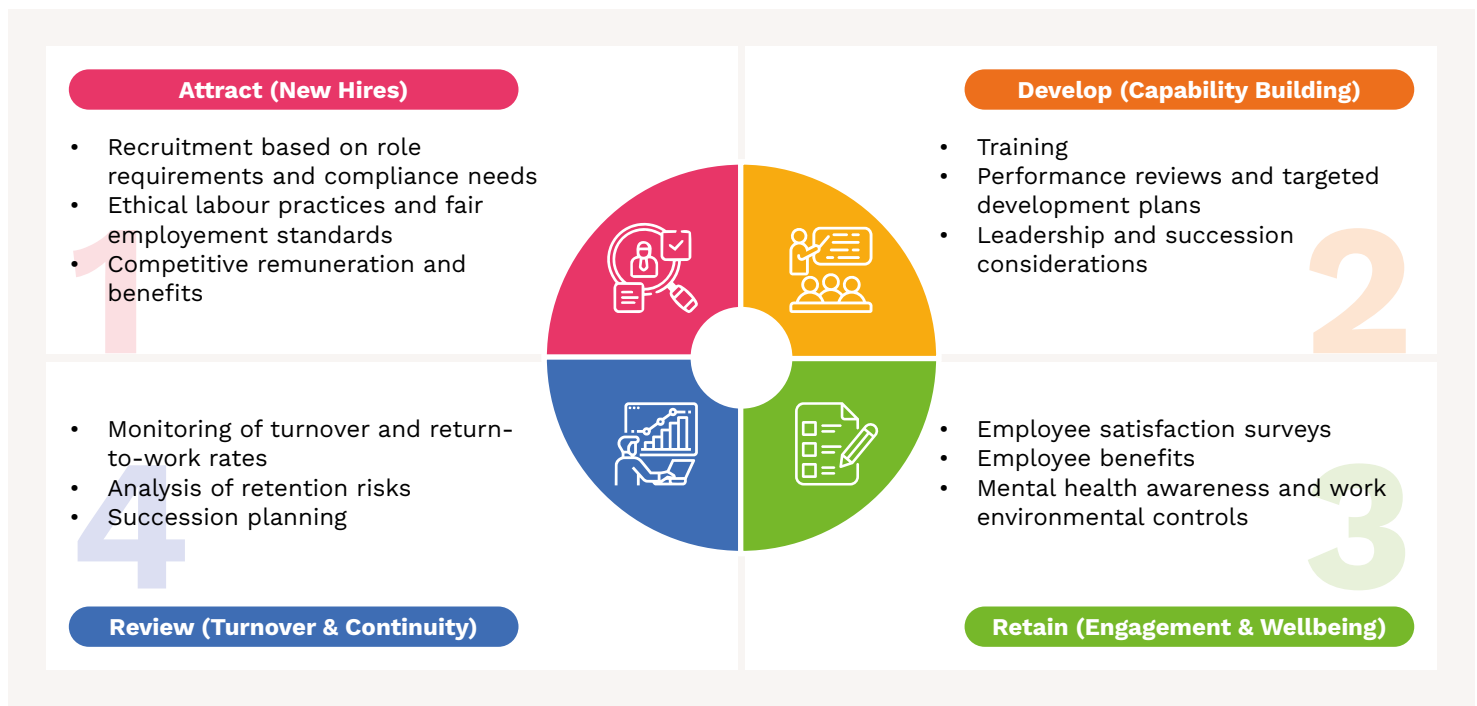
AL-Salām REIT recognises that a fair, inclusive and well-governed workforce is essential to sustaining performance and delivering long-term value. Its employment practices are anchored in applicable labour laws, ethical standards and internal policies that uphold fairness, transparency and respect for human rights across the organisation. Through inclusive workplace practices and strong labour standards, the REIT aims to attract, develop and retain talent while fostering a safe, respectful and supportive working environment.

Workforce Management

AL-Salām REIT manages its workforce in accordance with applicable labour laws and regulatory requirements, with the objective of ensuring fair treatment, transparent employment practices, and a stable working environment. These principles guide recruitment, performance management, and employee relations, supporting the organisation's ability to retain experienced personnel and maintain operational continuity.

AL-Salām REIT Workforce Lifecycle Model

AL-Salām REIT's workforce management is guided by a structured lifecycle approach encompassing recruitment, development, retention, and periodic review. This model ensures that human capital practices support operational continuity, regulatory compliance, and long-term organisational stability. Workforce data, including new hires, training participation, parental leave outcomes, and employee turnover, is monitored to inform management decisions and workforce planning.



SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

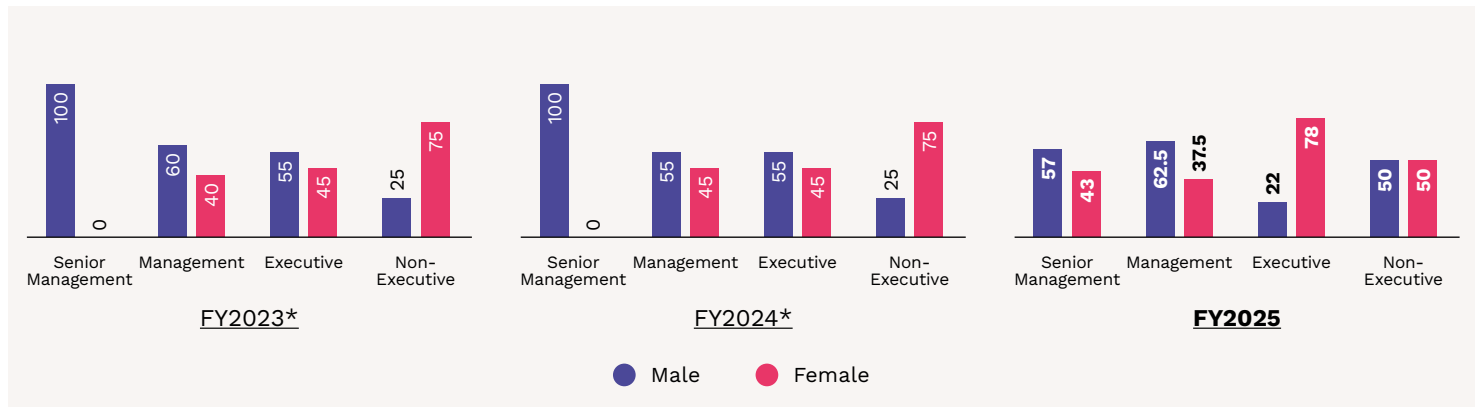
Al-Salām REIT Workforce Lifecycle Model (Cont'd)

Understanding the composition of its workforce enables Al-Salām REIT to promote effective workforce planning, support diversity and inclusion, and ensure alignment with its business and sustainability objectives. The REIT monitors employee demographics and employment characteristics to enhance transparency, identify trends and inform human capital management decisions.

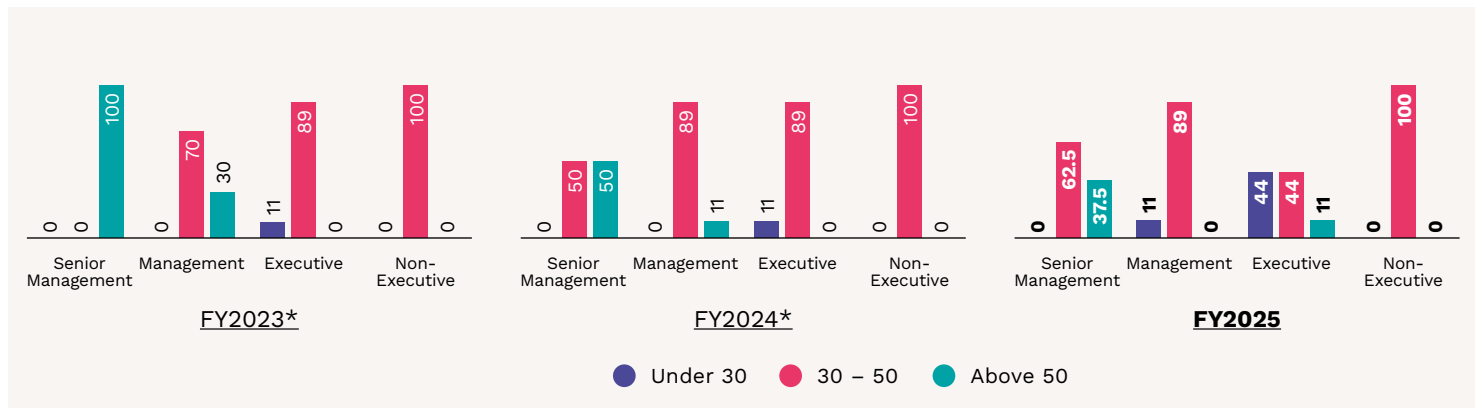
The REIT has a total of 26 employees. The employee breakdown presented below provides an overview of our workforce by key categories such as gender, age group, management level and employment type, supporting responsible workforce management and continuous improvement.



Gender Breakdown by Employee Category (%)



Age Breakdown by Employee Category (%)



* Figures for 2023 and 2024 have been revised due to internal reclassification of job categories.

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

Workforce Composition

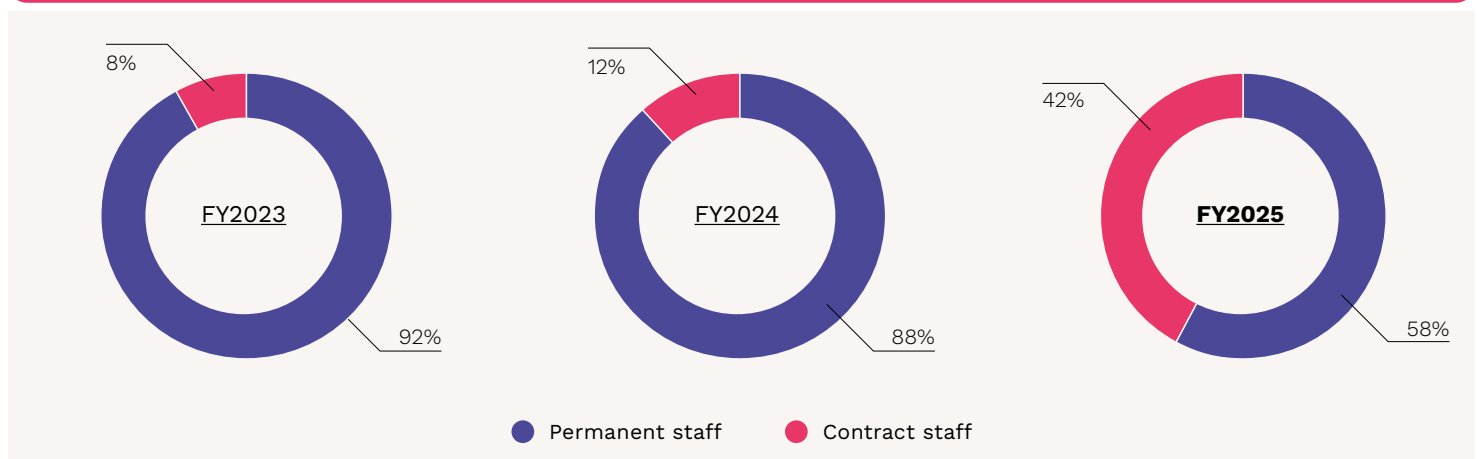
The REIT maintains a lean yet specialised workforce structure that supports effective asset management, governance oversight, and long-term value creation for unitholders and stakeholders. The workforce profile reflects the REIT's commitment to ensuring that the right mix of leadership experience, professional expertise, and operational capabilities is in place to support the management of its healthcare property portfolio.

Across the organisation, employees are distributed across senior management, management, executive and non-executive roles, forming a structured talent pipeline that supports strategic decision-making as well as day-to-day operational functions. While the overall workforce size remains stable across the reporting period, the composition demonstrates the REIT's continued efforts to strengthen organisational capacity while maintaining an efficient operational structure.

Gender representation across the workforce reflects the REIT's gradual progress towards a more balanced and inclusive leadership environment. Notably, female representation has increased within senior management and executive roles in FY2025, indicating a broader leadership base and supporting more diverse perspectives in strategic and operational decision-making. Such diversity contributes to stronger governance practices and enhances the REIT's ability to navigate a dynamic healthcare real estate landscape.

The age distribution across employee categories further highlights the REIT's approach to balancing experience with emerging talent. Senior leadership continues to benefit from experienced professionals who bring deep institutional knowledge and industry expertise, while the management and executive levels increasingly incorporate mid-career and younger professionals who contribute fresh perspectives and specialised skills. This generational mix strengthens succession planning and supports organisational continuity, ensuring that the REIT maintains the capabilities required to manage its operations effectively over the long term.

Proportion of Contract Staff (%)



Permanent employees accounted for 92% of the workforce in FY2023 and 88.5% in FY2024, indicating a strong base of long-term employees who support institutional knowledge, operational continuity, and organisational stability. In FY2025, the proportion of permanent staff was 39%, while contract staff increased to 61%, reflecting a shift towards greater workforce flexibility to meet specific operational or project-based requirements.

This workforce structure enables the REIT to maintain core capabilities through permanent employees while leveraging contract personnel to support specialised functions, operational demands, and changing business priorities.

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

Hiring and Attrition

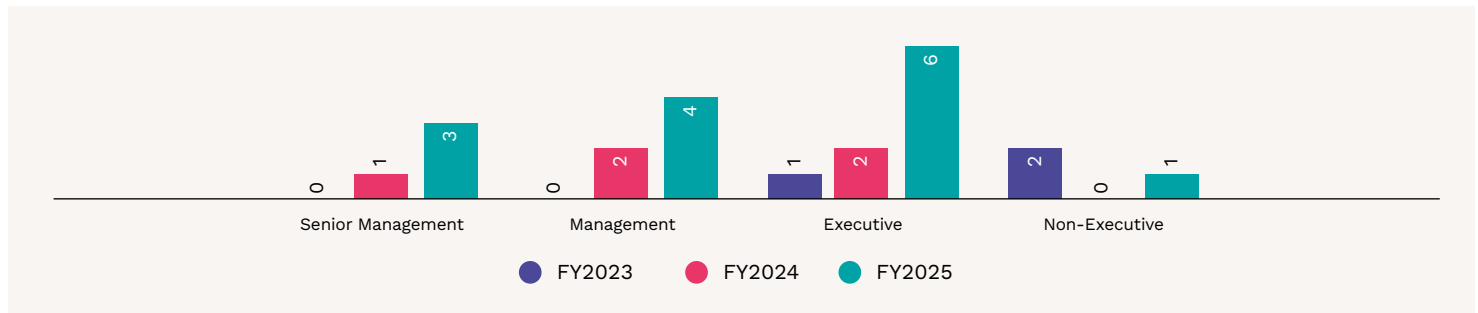
The REIT prioritised diversity and inclusion as fundamental to building a resilient organisation and supporting the effective management of healthcare assets. The REIT recognises that a diverse workforce, supported by an inclusive culture, enhances decision-making, strengthens risk management and contributes to long-term sustainable value creation

The REIT’s approach to diversity and inclusion is guided by fair employment practices, merit-based recruitment and equal opportunity principles. The REIT is committed to providing a respectful and inclusive workplace, free from discrimination and harassment, where employees are valued based on their skills, experience and performance, subjects to job requirements and nature of work. These principles are applied consistently across all levels of the organisation and supported by policies covering recruitment, remuneration, performance management and employee development.

Employee turnover at the REIT increased in FY2025, reflecting specific organisational initiatives undertaken during the year. The rise was primarily attributable to manpower rationalisation and organisational restructuring efforts, including five employees exiting under a Mutual Separation Scheme (MSS) and four employees being redeployed to a shared services entity within JLG Group.

Accordingly, the increase represents a strategic realignment of the workforce to support operational efficiency and evolving business priorities, rather than underlying challenges related to employee retention or engagement

Total Turnover by Employment Category



Turnover (number)	FY2023	FY2024	FY2025
	3	5	14

HUMAN AND LABOUR RIGHTS

Human Rights

Respect for human rights forms a fundamental component of Al-Salām REIT’s social responsibility and governance framework. The REIT recognises that responsible business conduct requires safeguarding the dignity, well-being, and fair treatment of employees, tenants, contractors, customers, and the wider community throughout its operations. Human rights considerations are therefore embedded within the REIT’s governance structures, operational policies, and stakeholder engagement practices.

Oversight of social and human rights matters is exercised through the BSC, which monitors regulatory developments, stakeholder expectations, and emerging ESG risks. This governance structure ensures that the REIT’s commitments relating to labour practices, diversity, occupational health and safety, and human rights are aligned with applicable regulations, industry standards, and evolving sustainability frameworks. Through this oversight, the Board ensures that human rights considerations remain integrated into corporate strategy, risk management, and operational decision-making.

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

Human Rights (Cont'd)

At the operational level, Al-Salām REIT emphasises fair labour practices and responsible employment standards. The REIT promotes equitable treatment in the workplace, supports diversity and inclusion across its workforce, and ensures that employees are provided with safe and respectful working conditions. Occupational health and safety systems are implemented to protect workers and contractors across the REIT's managed properties, reinforcing the REIT's commitment to preventing harm and maintaining a secure working environment.

Human Rights Area	Management Approach	Key Indicators/Monitoring
Governance & Oversight	Oversight of social responsibility, labour practices, and human rights matters is provided by the BSC, which monitors regulatory developments, ESG risks, and stakeholder expectations.	<ul style="list-style-type: none"> Board-level oversight of ESG and human rights matters
Fair Labour Practices	The REIT promotes fair and responsible employment practices, ensuring employees are treated with dignity and respect and that employment conditions comply with applicable labour laws and regulations.	<ul style="list-style-type: none"> Total hours of training by employee category Employee turnover monitoring
Diversity and Equal Opportunity	Al-Salām REIT supports diversity and equal opportunity in the workplace and encourages inclusive employment practices across gender and age groups.	<ul style="list-style-type: none"> Percentage of employees by gender and age group Percentage of directors by gender and age group
Occupational Health & Safety	The REIT maintains a strong focus on workplace safety to protect employees, contractors, and service providers operating across managed assets.	<ul style="list-style-type: none"> Number of work-related fatalities Lost time incident rate Employees trained on health and safety standards
Grievance and Complaints Mechanism	Mechanisms are available for employees and stakeholders to report concerns related to workplace conduct or potential human rights issues. All complaints are reviewed and addressed through established processes.	<ul style="list-style-type: none"> Number of substantiated complaints concerning human rights violations
Responsible Supply Chain	The REIT encourages suppliers and service providers to adhere to ethical labour practices and responsible business conduct aligned with the REIT's sustainability principles.	<ul style="list-style-type: none"> Proportion of spending on local suppliers
Performance in FY2025	No substantiated complaints regarding human rights violations were recorded across operations.	<ul style="list-style-type: none"> 0 cases recorded

Human rights protections are also reflected in the REIT's complaints and grievance mechanisms, which provide channels for employees and stakeholders to report concerns related to labour standards, workplace conduct, or potential human rights violations. These mechanisms ensure that concerns can be raised, investigated, and addressed appropriately, reinforcing transparency and accountability within the organisation. During the reporting period, no substantiated complaints relating to human rights violations were recorded across the REIT's operations, indicating continued adherence to established policies and practices.

Beyond internal operations, the REIT recognises that human rights risks may arise within broader value chains. As such, Al-Salām REIT promotes responsible conduct among business partners, suppliers, and service providers by encouraging compliance with ethical labour practices and applicable legal requirements. This approach supports responsible supply chain management while reinforcing the REIT's commitment to upholding fundamental human rights standards.

Moving forward, Al-Salām REIT will continue strengthening its human rights approach by enhancing employee awareness, monitoring labour practices across operations, and integrating human rights considerations into sustainability governance and risk management processes. Through these efforts, the REIT aims to maintain a workplace and business environment that respects human dignity, promotes fairness, and contributes to sustainable and inclusive growth.

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

Human Rights (Cont'd)

Workforce Diversity and Inclusion Indicators	Disclosure
Percentage of employees with disabilities	0%

All reported cases will be investigated promptly and impartially, with appropriate corrective actions taken. As of 2025, there is 0 case reported on bullying, harassment, and discrimination. There is 0 substantiated complaints concerning human rights violations in FY2025.

Workforce Practices


Al-Salām REIT adopts a structured approach to workforce development, recognising that organisational performance depends on the capability and continuity of its people. Recruitment focuses on experienced professionals aligned with operational requirements, while ongoing development is supported through targeted training, regular performance assessments, and role-specific career development planning. The Human Resources function oversees these processes to ensure that skills development, performance management, and succession planning are aligned with business needs.

Employee Benefits

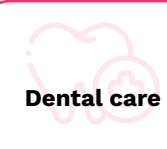
Employee remuneration and benefits are structured to remain competitive within the market while supporting employee well-being. Benefits are designed to address healthcare, family needs, and personal obligations, contributing to workforce stability and retention.

Employee Benefits


Key benefits include:




Medical coverage and insurance



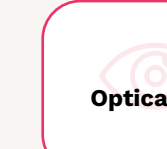
Dental care



Paternity leave



Pilgrimage leave



Optical care

Employee Engagement and Feedback

Employee engagement is a key indicator of organisational resilience, reflecting both workforce sentiment and the effectiveness of internal practices. The REIT’s latest Employee Net Promoter Score (eNPS) of +11 indicates a positive level of employee advocacy, while highlighting opportunities to further strengthen engagement across the organisation.

Survey results reflect a consistently strong employee experience across core dimensions, including alignment with organisational direction, quality of communication, and overall sense of connection within the workplace. Employees reported clearer visibility of organisational priorities and demonstrated a positive perception of how their roles contribute to broader business objectives.

Feedback also highlights that engagement is shaped by several interrelated factors, with particular emphasis on:

- Leadership and trust, including transparency and confidence in management
- Employee wellbeing, encompassing both physical and psychological aspects
- Job satisfaction and work environment, reflecting day to day experience and workplace culture

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

Employee Engagement and Feedback (Cont'd)

These areas remain central to sustaining engagement and supporting long term workforce stability.

Qualitative insights further indicate that employees value opportunities for meaningful interaction, knowledge sharing, and collaboration across teams. At the same time, there is a clear preference for more interactive and practical engagement approaches, suggesting the importance of evolving engagement methods to remain relevant and effective.

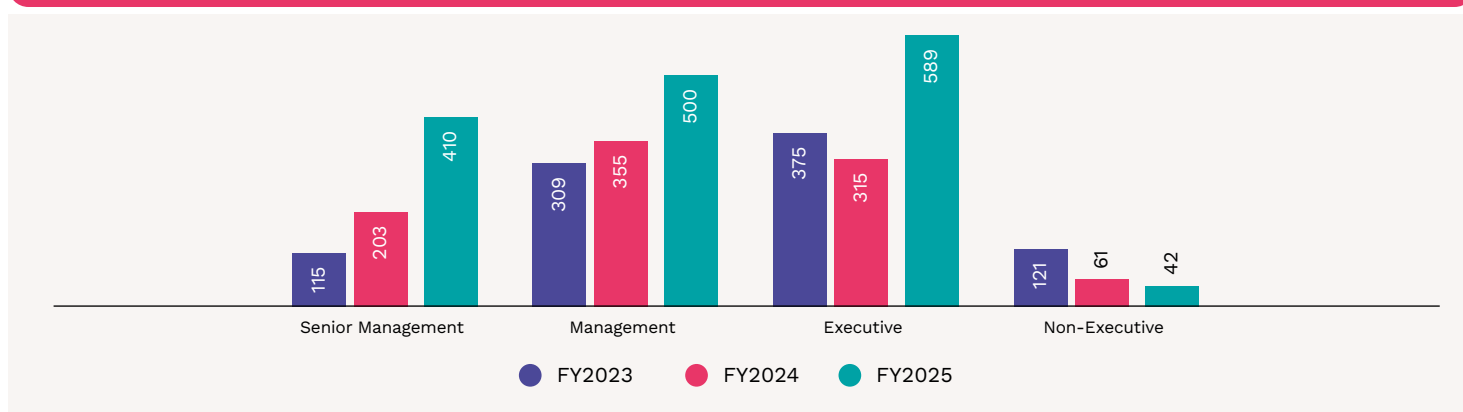
In sum, the findings provide a clearer understanding of workforce priorities and engagement drivers, enabling the REIT to strengthen its human capital strategies in a more targeted and responsive manner.

TRAINING AND DEVELOPMENT

Learning and Capability Building

The REIT is committed to developing a competent and professional workforce to support effective REIT management, regulatory compliance, and the specialised requirements of healthcare-related properties.

Total hours of training by employee category



Total (hours)

FY2023

920

FY2024

934

FY2025

1,541

For FY2025, the REIT recorded a total of 1,541 training hours, reflecting a significant increase in capacity-building efforts across all employee categories. The highest contribution came from the executive level, which accounted for 589 hours, followed by management and above at 500 hours, and senior management and C-suite at 410 hours, indicating strong engagement from leadership in continuous learning.

Across the three-year period, the REIT's training efforts demonstrate a steady strengthening of its learning and development approach, with a clear emphasis on building capabilities at the leadership and management levels. Over time, there has been consistent engagement from senior management, C-suite, and management personnel, reflecting the REIT's focus on embedding strategic, decision-making and governance-related competencies. At the same time, the executive level continues to form a significant portion of training participation, supporting the development of mid-level talent as a key pipeline for future leadership. The overall trend indicates a structured and increasingly targeted approach to workforce development, with opportunities to further broaden participation and enhance inclusivity across all employee categories.

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

List of Trainings

The REIT adopts a structured approach to professional development, with training initiatives organised across five key categories to support both operational requirements and long-term capability building.

Technical and financial skills training remains a core priority, ensuring that employees are equipped with the competencies required to navigate complex financial structures, capital market developments and Shariah-compliant investment frameworks relevant to the REIT's operations. These programmes strengthen analytical rigour and support sound financial decision making across the organisation.

In parallel, the REIT continues to advance its digital and data capabilities through targeted upskilling in areas such as artificial intelligence, digital tools and cybersecurity. This reflects a broader commitment to enhancing productivity, fostering innovation and enabling employees to operate effectively in an increasingly digitalised business environment.

Training in compliance, governance and risk reinforces the REIT's commitment to maintaining high standards of integrity, regulatory compliance and workplace safety. These programmes support a strong control environment and ensure that employees remain aligned with evolving legal and regulatory expectations.

Leadership and soft skills development initiatives are designed to strengthen management capabilities, communication effectiveness and overall employee well-being. By investing in people managers and fostering essential interpersonal skills, the REIT supports a more engaged and resilient workforce.

Finally, participation in industry conferences, professional events and internal workshops provides employees with exposure to market developments, emerging sustainability practices and evolving reporting requirements. These platforms facilitate knowledge exchange, strengthen industry awareness and enhance internal capabilities in areas such as integrated reporting and continuous improvement.

Collectively, these development efforts reflect the REIT's commitment to building a competent, adaptable and future-ready workforce aligned with its strategic objectives.

Category	Training / Programme	Professional Development Impact
Technical & Financial Skills	MIA International Accountants Conference 2025	Strengthens technical accounting knowledge and awareness of emerging financial reporting trends
	Financial Modelling for REITs: Refining the Core Financial Statements, Analysis and Valuation	Enhances financial modelling capabilities and supports more robust investment and valuation decisions
	Money Markets and Bonds: Application, Risk Management and Capital Markets	Builds competency in capital markets and strengthens risk assessment in financial instruments
	Finance Conference 2025	Provides insights into evolving financial practices and industry developments
	Finance for Non-Finance	Improves financial literacy across non-finance functions to support informed decision making
	Pembangunan Tanah dan Hak Milik Strata	Deepens understanding of property development and strata ownership frameworks
	Shaping the Future: Exploring Islamic Financial Innovation in Capital Markets	Expands knowledge of Islamic finance innovations and capital market instruments
	Exploring Islamic Financial Markets	Strengthens understanding of Shariah-compliant financial systems
	Shariah-Compliant Investment	Enhances capability in evaluating and managing Shariah-compliant investment portfolios

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

List of Trainings (Cont'd)

Focus Area	Training / Programme	Professional Development Impact
Digital & Data / AI Upskilling	Training of Digital Literacy Program	Builds foundational digital competencies across the workforce
	Gen AI for Business	Enhances awareness and application of generative AI in business processes
	Innovate with AI	Encourages innovation through practical AI use cases
	How to Use AI to Boost Productivity	Improves operational efficiency through AI-enabled workflows
	AI Acceleration & Business Ethics	Strengthens responsible AI adoption aligned with ethical considerations
	Microsoft 365 Copilot Deep Dive Training	Enhances productivity through advanced use of digital tools
	AI for Secretarial & Administrative Professionals	Improves administrative efficiency through AI integration
Compliance, Governance & Risk	APAC Cybersecurity	Strengthens awareness of cybersecurity risks and digital resilience
	Integrity Awareness	Reinforces ethical conduct and organisational integrity
	SPRM Integrity Talk	Enhances anti-corruption awareness and regulatory compliance
	Introduction to DOSH, OSH Management at the Workplace, Workplace Hazards, Industrial Hygiene, OSH Committee	Strengthens workplace safety practices and regulatory compliance
	Dispute Resolution & Enforcement for Breach of Contract under Malaysian Law	Builds legal awareness in managing contractual risks
Leadership & Soft Skills Development	Docs Advanced Training (JCorp)	Enhances governance practices and documentation standards
	People Manager	Develops people management and leadership capabilities
	Training for Senior Management Exponential (EXO)	Strengthens strategic thinking and leadership agility
	Insight Unleashed: The Art of Storytelling (PowerPoint)	Enhances communication and presentation effectiveness
	Forum Talk & Networking	Encourages knowledge sharing and professional networking
Cancer Awareness	Promotes employee well-being and health awareness	

SUSTAINABILITY STATEMENT

LABOUR PRACTICES, DIVERSITY & INCLUSION (CONT'D)

List of Trainings (Cont'd)

Focus Area	Training / Programme	Professional Development Impact
Industry Exposure, Conferences & Professional Events	PwC's Online Academy	Supports continuous professional learning and industry exposure
	Kuala Lumpur Finance Forum 2025	Provides insights into financial market trends and developments
	RICS – MIPFM International Property Conference 2025	Enhances understanding of global property management practices
	MIPFM CPD Seminar Series 2025: Sustainable Property Management	Strengthens knowledge of sustainability in property management
	Technical Visit to Merdeka 118 Tower	Provides practical exposure to large-scale property development and operations
Innovation Community – Speed to Market Lab	Encourages innovation and agile project execution	
Internal Training / Corporate Workshops	Al-Salām REIT Integrated Report FY2025 Workshop	Strengthens internal capabilities in integrated reporting and disclosure practices
	Training – Tumbuk Rusuk	Reinforces team engagement and organisational culture
	Process Orientation & Continuous Improvement	Drives operational efficiency and process optimisation

COMMUNITY ENGAGEMENT

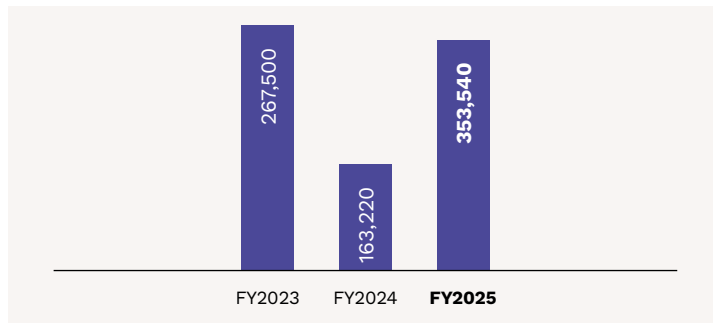
Risk Area	Risk Rating	Risk Tolerance Level
A lack of engagement with stakeholders and the community may create reputational risk and weaken trust if concerns are not properly addressed.	●	●

Al-Salām REIT approaches community engagement as a structured responsibility linked to the management of its properties and the environments in which it operates. Engagement with surrounding communities, tenants, and local stakeholders is carried out to address safety, accessibility, social impact, and operational considerations arising from the REIT's activities. These interactions are used to identify concerns, manage potential risks, and ensure that the REIT's operations are responsive to the needs of affected groups while maintaining regulatory compliance and long-term asset value.

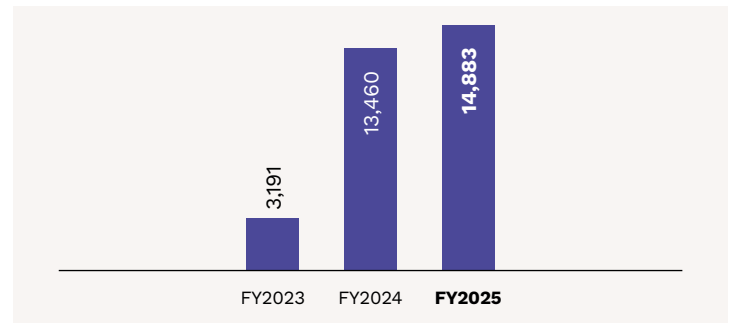
SUSTAINABILITY STATEMENT

COMMUNITY ENGAGEMENT (CONT'D)

Total Amount Invested in CSR Programmes (RM)



Total Number of Beneficiaries



During the year, the REIT implemented a series of Corporate Social Responsibility (CSR) initiatives across its retail assets aimed at supporting community well-being, preserving cultural heritage, and encouraging environmental responsibility. These initiatives were carried out through collaborative programmes involving local communities, charitable organisations, tenants, and visitors, reflecting the REIT's commitment to creating shared social value within the communities where it operates.

At KOMTAR JBCC, the REIT supported initiatives that promote cultural appreciation and community inclusion. In support of arts, culture and heritage, contributions were extended to Galeri Sejarah Johor through programmes that encourage greater public appreciation of Johor's historical and cultural legacy. These initiatives play an important role in sustaining cultural awareness while strengthening connections between communities and local heritage institutions.

Community well-being was further supported through a Raya Shopping Spree and Iftar programme with children from Rumah Perlindungan Fitrah Qaseh, providing underprivileged children with an opportunity to experience the festive season in a meaningful and inclusive setting. Complementing this effort, the Projek Berbagi programme delivered food assistance to communities in need, reinforcing the importance of compassion, social solidarity, and collective support for vulnerable groups.

Environmental awareness was also promoted through the KLEAN Vending Machine initiative, which encourages visitors to recycle responsibly by returning recyclable materials. Through this programme, recyclable collections during the reporting period contributed to an estimated 0.0760 tonnes of carbon footprint savings, demonstrating how everyday actions within retail environments can support broader environmental objectives.

Festive engagement was further enhanced through the Persona Irama Raya campaign at KOMTAR JBCC, which featured a Raya campaign launch with key opinion leaders (KOLs) alongside a shopper redemption programme offering exclusive festive items such as Sampul Duit Raya and Batik Sarung. These activities enriched the festive retail experience while strengthening engagement between the mall and the surrounding community.



SUSTAINABILITY STATEMENT

COMMUNITY ENGAGEMENT (CONT'D)

At @Mart Kempas, the REIT continued to support community-based initiatives that encourage social participation and local engagement. Weekly busking performances organised within the mall provide a platform for local musicians to showcase their talent while creating a lively and welcoming atmosphere for visitors.

The mall also supports charitable initiatives that promote community generosity. The Tabung Infaq Bergerak “Hibah Lil Waqah”, organised by Waqaf An-Nur, provides visitors with an opportunity to contribute to charitable causes through a mobile donation initiative located within the concourse area. In addition, the Bakul Makanan AMAL Kongsy Rezeki programme, located at the Wet Market area and organised in collaboration with Waqaf An-Nur, AMAL Malaysia, and Masjid An-Nur Larkin Sentral, encourages the public and vendors to contribute food items that can be distributed to communities in need.

In line with its commitment to fostering cultural harmony and religious engagement, the REIT also facilitates festive celebrations and community activities at its retail assets. Celebrations organised in collaboration with relevant authorities provide opportunities for visitors from diverse backgrounds to gather and celebrate together, promoting social cohesion and cultural understanding.

The REIT also supports community religious practices by facilitating a Zakat Fitrah collection counter within the mall during the fasting month, providing convenient access for visitors to fulfil their charitable obligations in collaboration with local religious authorities.

Beyond social and cultural initiatives, the REIT also promotes public health awareness through community health screening programmes conducted in collaboration with health organisations. These initiatives provide visitors with access to basic health assessments and professional health counselling, contributing to greater awareness of preventive healthcare practices within the community.

Seasonal campaigns and tenant-led initiatives are also supported as part of the REIT’s broader effort to maintain vibrant and engaging retail environments. Promotional activities organised by tenants during festive periods enhance the overall visitor experience while supporting business activity within the mall ecosystem.

Collectively, these initiatives demonstrate the REIT’s commitment to integrating community engagement, social support, cultural celebration, and environmental awareness into the management of its retail assets, reinforcing the role of its properties as community-centric spaces that contribute positively to the societies they serve.



SUSTAINABILITY STATEMENT

COMMUNITY ENGAGEMENT (CONT'D)

Case Studies

1. KOMTAR JBCC as A Retail Space that Serves the Community

Retail centres are often perceived primarily as commercial destinations. At KOMTAR JBCC, however, the space functions as more than a place for shopping as it acts as a community hub where social engagement, cultural appreciation, and everyday sustainability intersect.

Through a series of initiatives throughout the year, KOMTAR JBCC has positioned itself as a centre that connects people, supports local communities, and encourages responsible behaviour among visitors.

One key dimension of this commitment lies in fostering community compassion and inclusion. Programmes such as the Raya Shopping Spree and Iftar with children from Rumah Perlindungan Fitrah Qaseh created opportunities for the community to share festive moments with those who may otherwise be left out of such experiences. Rather than limiting celebrations to retail promotions, KOMTAR JBCC extended the spirit of the festive season to meaningful community engagement. Similarly, initiatives such as Projek Berbagi channelled support toward vulnerable groups through food assistance efforts, reinforcing the centre's role as a platform for collective care and solidarity.



KOMTAR JBCC also recognises that strong communities are built upon shared cultural identity. Its support for programmes at Galeri Sejarah Johor reflects a broader intention to celebrate and preserve the heritage of Johor. By supporting cultural and historical initiatives, the centre contributes to strengthening local pride and encourages visitors to connect with the stories and traditions that shape the region.

Environmental responsibility forms another layer of KOMTAR JBCC's community ethos. The introduction of the KLEAN vending machine initiative encourages visitors to practise responsible recycling while going about their daily activities. This simple yet impactful intervention transforms everyday behaviour into a collective sustainability effort, demonstrating how public spaces can influence positive environmental habits.

Taken together, these initiatives illustrate how KOMTAR JBCC functions not merely as a retail complex, but as a community-centred destination it is a place where commerce, culture, compassion, and sustainability coexist. By opening its platform to community initiatives and meaningful engagement, KOMTAR JBCC continues to strengthen its role as a space where people gather, celebrate, support one another, and contribute to a more responsible and connected society.

SUSTAINABILITY STATEMENT

COMMUNITY ENGAGEMENT (CONT'D)

Case Studies

2. A Neighbourhood Marketplace for Community and Inclusion

@Mart Kempas that acts as a community mart, demonstrates how a neighbourhood retail asset can be strategically positioned to deliver value beyond commercial performance.

Located within a residential catchment area in Johor Bahru, the property functions as a community marketplace that integrates affordability, local economic participation, and social cohesion into its operational approach. By prioritising accessibility and community relevance, @Mart Kempas strengthens its role as a daily touchpoint for surrounding neighbourhoods while reinforcing the REIT's commitment to responsible asset management.

A key component of this approach is supporting local economic participation. The marketplace format provides opportunities for small businesses, wet market vendors, and service operators to operate within an organised retail environment that remains accessible to the surrounding community. This ecosystem helps sustain local entrepreneurship while ensuring that essential goods and services remain available at competitive and affordable price points, particularly for households within the immediate residential catchment.



Beyond its economic role, @Mart Kempas also functions as a community gathering platform. Regular activities held within the mall, including performances by local busking bands, create a vibrant environment that encourages interaction and participation among visitors. These initiatives provide exposure for local creative talents while reinforcing the property's role as a social hub where community members can connect within a familiar and welcoming setting.

The property further contributes to community cohesion and social support networks by providing space for charitable and community-led initiatives. Partnerships with local organisations enable programmes such as donation initiatives and food-sharing efforts to operate within the mall environment, lowering barriers for the public to contribute to community welfare. Through the provision of space and operational support, the property facilitates initiatives that strengthen

community solidarity and social support systems.

@Mart Kempas also plays a role in strengthening community identity and cultural unity by hosting festive and cultural celebrations in collaboration with public institutions and community stakeholders. By serving as a neutral and accessible venue for these activities, the property encourages participation across diverse community groups and contributes to fostering a shared sense of belonging within the neighbourhood.

Taken together, these initiatives illustrate a strategic approach in which retail assets are positioned as community infrastructure rather than purely commercial spaces. By supporting affordability, enabling local enterprise, and creating accessible platforms for community engagement, @Mart Kempas reinforces its long-term relevance within the Kempas neighbourhood while contributing to broader social value creation.

SUSTAINABILITY STATEMENT

MEMBERSHIP AND AWARDS

To ensure that our sustainability approach continues to align with industry best practices and new innovations or initiatives, Al-Salām REIT participates as a member in several key associations and professional bodies. While membership associations allow us to stay on top of local and international sustainability developments, our participation allows us to propagate sustainability further into entire industries, showcasing our commitment to leaving positive improvements beyond our organisational boundaries.

Our membership in associations:

- Malaysian REIT Managers Association (MRMA)

Awards and accolades serve as an external recognition of Al-Salām REIT's commitment to operational excellence, responsible management and sustainable value creation. These recognitions reflect our efforts in ESG practices.

- FTSE4Good Bursa Malaysia Index – Constituent

We remain focused on delivering long-term value to unitholders and stakeholders through consistent performance, transparency and accountability.

CONTINUOUS IMPROVEMENT

The REIT is committed to continuously enhancing the sustainability reporting. The REIT will continue to engage with stakeholders and broaden the understanding of sustainability metrics across the portfolio through progressive data collection and tenant engagement initiatives.

Guided by the REIT's decarbonisation roadmap and aligned with the NSFR as well as IFRS S1 and S2 standards, the REIT ensures that the operations, investment decisions, and reporting practices support the achievement of net zero carbon by 2050, strengthening long-term resilience and transparency for investors and stakeholders.

SUSTAINABILITY STATEMENT

APPENDICES



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April 8, 2026

The Board of Directors
 Al-Salām REIT
 Unit 1-19-02, Level 19, Block 1
 V SQUARE, Jalan Utara
 46200 Bandar Petaling Jaya
 Petaling Jaya, Selangor Darul Ehsan

Dear Sirs,

INDEPENDENT LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY INFORMATION DISCLOSED IN AL-SALĀM SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Scope

We have been engaged by JLG REIT Managers Sdn Bhd on behalf of Al-Salām REIT (“Al-Salām”) to perform a limited assurance engagement on the selected sustainability information for the financial year ended 31 December 2025 (“the Subject Matter”) in the Sustainability Report of Al-Salām for the financial year ended 31 December 2025 (“the Report”).

Our assurance conclusion does not extend to information in respect of prior period or to any other information included in the Report.

Subject Matter

Our limited assurance engagement was performed for the Subject Matter listed in the table below, as presented in the Report:

No	Subject Matter	
	Sustainability Matter	Sustainability Indicator
1	Energy Consumption	Total fuel consumed in litre
		Total electricity consumed in kWh
2	Emissions	Total Greenhouse Gas (“GHG”) Scope 1 Emissions in CO ₂ e tonnes
		Total GHG Scope 2 Emissions in CO ₂ e tonnes
3	Occupational Health and Safety	Lost time incident rate
		Number of work-related fatalities
4	Water Consumption	Total water consumption in litre
5	Waste Management	Total waste diverted from disposal
		Total waste directed to disposal

The boundary of the Subject Matter is limited to KOMTAR JBCC, Menara KOMTAR, Pasaraya Komuniti @ Mart Kempas, Malaysian College of Hospitality & Management and the headquarters in Petaling Jaya and Johor Bahru.

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SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)



Applicable Criteria

The Subject Matter has been prepared in accordance with Al-Salām's definition and calculation methodologies and / or where relevant, the Bursa Malaysia Securities Berhad Listing Requirements ("Applicable Criteria").

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention to cause us to believe that the Subject Matter presented in the Report are not prepared, in all material respects, in accordance with the Al-Salām's Applicable Criteria.

Basis for Conclusion

We conducted our engagement in accordance with *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)")*. Our responsibilities under this standard are further described in the Our Responsibilities section of our report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Our Quality Management and Independence

We have complied with the independence and other ethical requirements of the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("MIA") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Malaysian Approved Standard on Quality Management, ISQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Al-Salām's Responsibilities

The management of Al-Salām (the "Management") is responsible for selecting the Applicable Criteria, preparing and presenting the Subject Matter in accordance with the Applicable Criteria in all material aspects. This responsibility includes implementing and maintaining internal controls relevant to the preparation of the Subject Matter, maintaining adequate records and making estimates that are relevant to the Subject Matter, such that it is free from material misstatement, whether due to fraud or error. Furthermore, the responsibility includes the use of assumptions and estimates for disclosures made by the Al-Salām which are reasonable in the circumstances.

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SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)



Our Responsibilities

We are responsible to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We planned and conducted the engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and the terms agreed with Al-Salām. These standards require us to plan and perform the engagement to express an independent conclusion, based on the procedures we have performed and the evidence we have obtained, on whether the Subject Matter is free from material misstatement, whether due to fraud or error.

Summary of Procedures Performed

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the Subject Matter that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the Subject Matter and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In carrying out our engagement, we have performed the following procedures, amongst others:

- a) Enquired the Management to obtain an understanding of the processes established from which the Subject Matter is derived;
- b) Conducted interviews with the relevant personnel responsible for preparing and presenting the Subject Matter in the Report;
- c) Compared the Subject Matter presented in the Report to underlying sources on a sample basis and checked whether it has been prepared in accordance with the methodologies set out in the Applicable Criteria; and
- d) Performed limited substantive testing on sampling basis for the Subject Matter, which included recalculation selected amounts, agreeing data points to / from the source documentation and assessing whether the Subject Matter has been appropriately recorded, collated and reported.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent Limitations

Due to the inherent limitations of any internal control structure, it is possible that errors or irregularities in the information presented in the Report may occur and not be detected. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Report, as the engagement has not been performed continuously throughout the period and the procedures performed were undertaken on a test basis.

The absence of a significant body of established practice on which to draw to evaluate and measure the Subject Matter Information allows for different, but acceptable, measurement basis and can affect comparability between entities over time. In addition, GHG quantification is subject to inherent uncertainty due to limited scientific information from regulated sources used to determine emissions factors and the values needed to combine emissions of different gases. The Subject Matter Information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

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SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)



Restriction on Distribution and Use of Our Report

Our report has been prepared for the Directors of Al-Salām (the "Directors") solely in accordance with the terms of our Engagement Letter.

Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than Al-Salām or for any purpose or in any context. Any party other than Al-Salām who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk.

Without affecting, adding to or extending our duties and responsibilities to Al-Salām or giving rise to any duty or responsibility being accepted or assumed by or imposed on us by any other party, we consent to the inclusion of this Report in Al-Salām's Annual Report 2025, to assist the Directors of Al-Salām in responding to their governance responsibilities by obtaining independent limited assurance report on the Subject Matter.

Our conclusion is not modified in respect of this matter.

Other Matters

Our assurance conclusion was with respect to Al-Salām's Subject Matters for the financial year ended 31 December 2025.

We have not performed any procedures over the Subject Matter for prior reporting periods and accordingly, we do not express a conclusion thereon.

Crowe Malaysia PLT
LLP0018817-LCA & AF 1018
Chartered Accountants
Kuala Lumpur

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SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

GLOBAL REPORTING INITIATIVES (“GRI”) INDEX

Statement of Use

Al-Salām REIT acknowledges that disclosures made in the SS2025 have been prepared in accordance with the GRI Standards.

GRI STANDARD	DISCLOSURE	PAGE REFERENCE/ REASONS FOR OMISSIONS	
GRI 2: General Disclosures 2021	2-1	Organisational details	
	2-2	Entities included in the organisation’s sustainability reporting	
	2-3	Reporting period, frequency and contact point	Pages 76-77
	2-5	External assurance	
	2-6	Activities, value chain and other business relationships	Pages 32-33
	2-7	Employees	Pages 117-129
	2-8	Workers who are not employees	Page 122
	2-9	Governance structure and composition	Page 11
	2-10	Nomination and selection of the highest governance body	
	2-11	Chair of the highest governance body	
	2-12	Role of the highest governance body in overseeing the management of impacts	
	2-13	Delegation of responsibility for managing impacts	
	2-14	Role of the highest governance body in sustainability reporting	
	2-15	Conflicts of interest	Information provided within the standalone CG Report
	2-16	Communication of critical concerns	
	2-17	Collective knowledge of the highest governance body	
	2-18	Evaluation of the performance of the highest governance body	
	2-19	Remuneration policies	
	2-20	Process to determine remuneration	
	2-21	Annual total compensation ratio	
	2-22	Statement on sustainable development strategy	Pages 84-89
	2-23	Policy commitments	Pages 101-104
	2-24	Embedding policy commitments	
	2-25	Processes to remediate negative impacts	
	2-26	Mechanisms for seeking advice and raising concerns	Pages 103-104
	2-27	Compliance with laws and regulations	
	2-28	Membership associations	Page 134
	2-29	Approach to stakeholder engagement	Pages 77-80

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

GRI INDEX (CONT'D)

GRI STANDARD	DISCLOSURE	PAGE REFERENCE/ REASONS FOR OMISSIONS
GRI 3: Material Topics 2021	3-1	Process to determine material topics
	3-2	List of material topics
	3-3	Management of material topics
ECONOMIC		
GRI 201: Economic Performance 2016	3-3	Management of material topics
	201-1	Direct economic value generated and distributed
GRI 203: Indirect Economic Impacts 2016	3-3	Management of material topics
	203-1	Infrastructure investments and services supported
	203-2	Significant indirect economic impacts
GRI 204: Procurement Practices 2016	3-3	Management of material topics
	204-1	Proportion of spending on local suppliers
GOVERNANCE		
GRI 205: Anti-corruption 2016	3-3	Management of material topics
	205-1	Operations assessed for risks related to corruption
	205-2	Communication and training about anti-corruption policies and procedures
	205-3	Confirmed incidents of corruption and actions taken
GRI 415: Public Policy 2016	3-3	Management of material topics
	415-1	Political contributions
GRI 418: Customer Privacy 2016	3-3	Management of material topics
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
ENVIRONMENTAL		
GRI 302: Energy 2016	3-3	Management of material topics
	302-1	Energy consumption within the organisation
	302-4	Reduction of energy consumption
	302-5	Reductions in energy requirements of products and services
GRI 303: Water and Effluents 2018	3-3	Management of material topics
	303-1	Interactions with water as a shared resource
	303-2	Management of water discharge-related impacts
	303-3	Water withdrawal
	303-4	Water discharge
	303-5	Water consumption

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

GRI INDEX (CONT'D)

GRI STANDARD	DISCLOSURE	PAGE REFERENCE/ REASONS FOR OMISSIONS
ENVIRONMENTAL		
GRI 305: Emissions 2016	3-3	Management of material topics
	305-1	Direct (Scope 1) GHG emissions
	305-2	Energy indirect (Scope 2) GHG emissions
	305-3	Other indirect (Scope 3) GHG emissions
		Page 99
GRI 306: Waste 2020	3-3	Management of material topics
	306-1	Waste generation and significant waste-related impacts
	306-2	Management of significant waste-related impacts
	306-3	Waste generated
	306-4	Waste diverted from disposal
	306-5	Waste directed to disposal
		Pages 115-116
GRI 308: Supplier Environmental Assessment 2016	3-3	Management of material topics
	308-1	New suppliers that were screened using environmental criteria
		Pages 110-111
SOCIAL		
GRI 401: Employment 2016	3-3	Management of material topics
	401-1	New employee hires and employee turnover
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
	401-3	Parental leave
		Pages 120-123
GRI 403: Occupational Health and Safety 2018	3-3	Management of material topics
	403-1	Occupational health and safety management system
	403-2	Hazard identification, risk assessment, and incident investigation
	403-5	Worker training on occupational health and safety
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
	403-8	Workers covered by an occupational health and safety management system
	403-9	Work-related injuries
		Pages 118-119
		Page 119
		Pages 118-119
		Page 118
GRI 404: Training and Education 2016	3-3	Management of material topics
	404-1	Average hours of training per year per employee
	404-2	Programmes for upgrading employee skills and transition assistance programmes
		Pages 126-128

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

GRI INDEX (CONT'D)

GRI STANDARD	DISCLOSURE	PAGE REFERENCE/ REASONS FOR OMISSIONS
SOCIAL		
GRI 405: Diversity and Equal Opportunity 2016	3-3	Management of material topics
	405-1	Diversity of governance bodies and employees
GRI 406: Non-discrimination 2016	3-3	Management of material topics
	406-1	Incidents of discrimination and corrective actions taken
GRI 408: Child Labour 2016	3-3	Management of material topics
	408-1	Operations and suppliers at significant risk for incidents of child labour
GRI 409: Forced or Compulsory Labour 2016	3-3	Management of material topics
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour
GRI 413: Local Communities 2016	3-3	Management of material topics
	413-1	Operations with local community engagement, impact assessments, and development programmes
	413-2	Operations with significant actual and potential negative impacts on local communities

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE

AL-SALAM REIT BMLR Transition Period		Date & Time: 2026-04-23_15:55:01 FYE 31/12/2025			
Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Senior Management	Percentage	100	—	No assurance
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Executive	Percentage	100	—	No assurance
Bursa (Anti-corruption)	Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category - Non-executive	Percentage	100	—	No assurance
Bursa (Anti-corruption)	Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	64	—	No assurance
Bursa (Anti-corruption)	Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	—	No assurance
Bursa (Community/Society)	Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	353,540,000	—	No assurance
Bursa (Community/Society)	Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	14,883	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Senior Management Male	Percentage	5700	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Senior Management Female	Percentage	43.00	—	No assurance

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE (CONT'D)

AL-SALAM REIT
BMLR Transition Period

Date & Time: 2026-04-23_15:55:01
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Management Male	Percentage	62.50	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Management Female	Percentage	37.50	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Executive Male	Percentage	22.00	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Executive Female	Percentage	75.00	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Non-executive Male	Percentage	50.00	—	No assurance
Bursa (Diversity)	Bursa C3(a) Percentage of employees by gender and age group, for each employee category - Non-executive Female	Percentage	50.00	—	No assurance
Bursa (Diversity)	Bursa C3 (b) Percentage of directors by gender and age group - Male	Percentage	75.00	—	No assurance
Bursa (Diversity)	Bursa C3 (b) Percentage of directors by gender and age group - Female	Percentage	* 22.00	—	No assurance
Footnote 2025	Typo error in previous value				
Bursa (Energy management)	Bursa C4 (a) Total energy consumption	Gigajoules	69,080,640.00	—	External (Limited)

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE (CONT'D)

AL-SALAM REIT BMLR Transition Period		Date & Time: 2026-04-23_15:55:01 FYE 31/12/2025			
Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Bursa (Health and safety)	Bursa C5 (a) Number of work-related fatalities	Number	0	—	External (Limited)
Bursa (Health and safety)	Bursa C5 (b) Lost time incident rate	Rate	0	—	External (Limited)
Bursa (Health and safety)	Bursa C5 (c) Number of employees trained on health and safety standards	Number	26	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (a) Total hours of training by employee category - Senior Management	Hours	410	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (a) Total hours of training by employee category - Management	Hours	500	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (a) Total hours of training by employee category - Executive	Hours	589	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (a) Total hours of training by employee category - Non-executive	Hours	42	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (c) Total number of employee turnover by employee category - Senior Management	Number	3	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (c) Total number of employee turnover by employee category - Management	Number	4	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (c) Total number of employee turnover by employee category - Executive	Number	6	—	No assurance
Bursa (Labour practices and standards)	Bursa C6 (c) Total number of employee turnover by employee category - Non-executive	Number	1	—	No assurance
Bursa (Water)	Bursa C9 (a) Total volume of water used	Megalitres	20787	—	External (Limited)

SUSTAINABILITY STATEMENT

APPENDICES (CONT'D)

BURSA MALAYSIA PRESCRIBED TABLE (CONT'D)

AL-SALAM REIT
IFRS S2

Date & Time: 2026-04-23_15:55:01
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (TCO2e)	4.3	—	External (Limited)
GHG emissions	Scope 2 Location-based	Metric tonnes of carbon dioxide equivalents (TCO2e)	14,545.31	—	External (Limited)
GHG emissions	Scope 3 Cat.6: Business travel	Metric tonnes of carbon dioxide equivalents (TCO2e)	4.05	—	No assurance
GHG emissions	Scope 3 Cat.7: Employee commuting	Metric tonnes of carbon dioxide equivalents (TCO2e)	55.88	—	No assurance