

Policies & Procedures

Whistleblowing Policy: ADDENDUM FOR AUSTRALIA		  <small>A CapitaLand Investment Group Company</small>	Effective Date:	CAPL: 27 January 2026 WGH: 17 November 2025
Approved by:	The Boards of CAPL & WGH		Date Last Updated:	October 2025
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Issued by:

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1. INTRODUCTION

- 1.1. This Australia Addendum serves to complement the existing group policy by addressing specific requirements and considerations relevant to our operations within Australia. We adhere to best practices and guidance as outlined in the relevant regulatory guides.
- 1.2. This Policy applies to CapitaLand Investment ("**CLI**") entities, including CapitaLand Australia Pty Ltd ("**CAPL**") and Wingate Group Holdings Pty Ltd ("**WGH**").
- 1.3. CLI is committed to:
- (a) maintaining a workplace free of wrongdoing and unacceptable behaviour and misconduct;
 - (b) operating in accordance with our Code of Conduct;
 - (c) operating legally, in accordance with applicable legislation and regulation;
 - (d) acting properly, in accordance with our policies and procedures;
 - (e) acting ethically, in accordance with recognised ethical principles; and
 - (f) investigating and addressing all instances of reported wrongdoing or misconduct and rectifying proven wrongdoing.

2. PURPOSE AND SCOPE

- 2.1. The purpose of CLI's Whistleblower Policy ("**this Policy**") is to:
- (a) encourage disclosures of wrongdoing;
 - (b) help deter wrongdoing, in line with CLI's governance, risk and compliance framework;
 - (c) ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported;
 - (d) ensure that disclosures are dealt with appropriately and on a timely basis;
 - (e) provide transparency around CLI's framework for receiving, handling and investigating disclosures;
 - (f) support CLI's values, code of conduct and ethics policy;
 - (g) support CLI's long-term sustainability and reputation; and
 - (h) meet CLI's legal and regulatory obligations.
- 2.2. This Policy is an important tool for helping CLI to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.
- 2.3. This Policy primarily addresses the protections to whistleblowers offered by the *Corporations Act 2001* (Cth) ("**the Corporations Act**") (i.e. general corporate whistleblowing).
- 2.4. There is a separate tax whistleblower regime under part IVD of the *Taxation Administration Act 1953* (Cth) ("**the Tax Act**"). This Policy includes some references to the Tax Act where relevant.

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The Tax Act offers protection in relation to taxation matters and more details of these can be found on the website of the Australian Taxation Office ("ATO") on <https://www.ato.gov.au/general/gen/whistleblowers/>.

- 2.5. In addition, new whistleblowing laws for corporations in Australia came into effect on 1 July 2019 under the *Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2019* (Cth). This Bill significantly increases the protections for whistleblowers and penalties that individuals and organisations can face for not upholding whistleblower laws through the Corporations Act.

3. WHO THIS POLICY APPLIES TO

- 3.1. Under this Policy, an eligible whistleblower is an individual who is, or has been, any of the following in relation to CLI:
- (a) an officer or employee of CLI (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, directors and company secretaries);
 - (b) a supplier of services or goods to CLI (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
 - (c) an associate of CLI; and
 - (d) a relative, dependant or spouse of an individual referred to above in items 3(a) –(c) in this section of the Policy (i.e. relatives, dependants or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners).
 - (e) A discloser qualifies for protection as a whistleblower under the Corporations Act if they are an eligible whistleblower in relation to CLI and:
 - (f) they have made a disclosure of information relating to a 'disclosable matter' directly to an 'eligible recipient' or to ASIC, APRA or another Commonwealth body prescribed by regulation as well as the ATO;
 - (g) they have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act; or
 - (h) they have made an 'emergency disclosure' or 'public interest disclosure'.

4. THE MATTERS THAT THIS POLICY APPLIES TO

4.1. Disclosable matters

This Policy applies to disclosures about certain types of matters ("disclosable matters") that qualify for protection, so that if a whistleblower makes a disclosure, they will be protected under this Policy. Disclosable matters involve information that the whistleblower has reasonable grounds to suspect concerns misconduct involving fraud, negligence, default, breach of trust or breach of duty, or an

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improper state of affairs or circumstances, in relation to CLI or an officer or an employee of CLI and include:

- (a) illegal activity such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of State or Federal law;
- (b) fraud, money laundering, misappropriation of funds or financial irregularities including in relation to the tax affairs of CLI;
- (c) dishonest, fraudulent or corrupt activity, including bribery or other activity in breach of the CLI Code of Conduct Policy;
- (d) failure to comply with, or breach of, legal or regulatory requirements;
- (e) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
- (f) unethical behaviour or behaviour in breach of CLI's policies (such as dishonestly altering company records or data, adopting questionable accounting practices or deliberately breaching CLI's Employee Code of Conduct or other policies or procedures);
- (g) activity resulting in financial loss to CLI or which damages its reputation or is otherwise detrimental to CLI's interests;
- (h) activity involving harassment, discrimination, victimisation or bullying;
- (i) conduct representing a significant risk to public safety or the stability of, or confidence in, the financial system;
- (j) any activity potentially damaging to CLI, a CLI employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of CLI property or resources;
- (k) any activity that amounts to an abuse of authority or any other kind of serious offensiveness; and
- (l) Significant breaches of CapitaLand Investment Limited's (CLI) Group policies or internal controls.



Disclosable matters include conduct that may not necessarily involve a contravention of a particular law, but nevertheless be conduct that is inappropriate.

A whistleblower can still qualify for protection even if their disclosure turns out to be incorrect.

CLI regards any wrongdoing that is capable of harming or threatening the interests of CLI or our employees as "disclosable misconduct" and therefore a disclosable matter.

4.2. Non-Disclosable matters

Not all inappropriate or unacceptable behaviour is "disclosable". Some matters may be relatively minor and insignificant and do not fall under the scope of this Policy. Others may be personal, work-

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related grievances, which are not disclosable and are not captured by the Policy. Such matters should be raised with CLI's Human Resources Business Unit.

Disclosures that are not disclosable matters do not qualify for protection under this Policy.

If you have a complaint regarding occupational health and safety issues, these should where possible be made to CLI's Human Resources Business Unit and/or your direct manager.

Disclosures that are not about disclosable matters do not qualify for protection under the Corporations Act (or the Tax Act where relevant). Such disclosures may be protected under other legislation (e.g. the *Fair Work Act 2009* (Cth)).

4.3. Personal work-related grievances

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the whistleblower are not disclosable matters and do not qualify for protection under this Policy.

Personal work-related grievances are those that relate to the whistleblower's current or former employment and have, or tend to have, implications for the whistleblower personally, but do not:

- (a) have any other significant implications for CLI; or
- (b) relate to any conduct, or alleged conduct, about a disclosable matter.

Examples of personal work-related grievances include:

- (a) an interpersonal conflict between the whistleblower and another employee;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision about the engagement, transfer or promotion of the whistleblower;
- (d) a decision about the terms and conditions of engagement of the whistleblower; or
- (e) a decision to suspend or terminate the engagement of the whistleblower, or otherwise to discipline the whistleblower.

A personal work-related grievance may still qualify for protection if:

- (a) it includes information about wrongdoing, or information about wrongdoing includes or is accompanied by a personal work-related grievance (a "mixed report");
- (b) CLI has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure

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relates to information that suggests wrongdoing beyond the whistleblower's personal circumstances;

- (c) the whistleblower suffers from or is threatened with detriment for making a disclosure;
- (d) the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections; or
- (e) the grievances represent a pattern or systemic problem that form a protected disclosure.

If you have a personal work-related grievance or other type of issues or concerns that are not covered by this Policy, then you should raise the matter with your direct manager (and where this is not possible), to CLI's Human Resources Business Unit or you can seek independent legal advice about your rights and protections under employment or contract law to resolve your personal work-related grievances.

4.4. Discouraging false reporting

CLI will not tolerate false reporting (i.e. a report that the whistleblower knows to be untrue, and such reporting will be constituted as a form of misconduct).

However, we encourage anyone to make a report where a whistleblower has some information leading to a suspicion, but not all the details.

4.5. Who can receive a disclosure?

There are a number of people and organisations who can receive disclosures that qualify for protection under this Policy. They are called "eligible recipients". You need to make a disclosure directly to one of these recipients to qualify for protection under this Policy.

You can make a disclosure to an eligible recipient who is either:

- (a) within CLI; or
- (b) external to CLI without making a prior disclosure to CLI.

However, we would encourage you to disclose the matter to us first. CLI would like to identify and address wrongdoing as early as possible, and our approach is intended to build confidence and trust in this Policy and its processes and procedures.

4.6. Eligible recipients at CLI (internal)

An eligible recipient includes:

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- (a) Chairman of the CLI Audit Committee (c/o Head of Internal Audit at CLI); and
- (b) any internal or external auditor (including a member of an audit team conducting an audit) or actuary of CLI or any related body corporate.

4.7. CLI's Whistleblower Protection Officer

The Whistleblower should report his/her concern to the Chairman of the Audit Committee c/o Head of Internal Audit, who will handle all reported cases and ensure that issues raised are properly resolved by Management or such parties as appropriate. In Chairman's absence, one of the Audit Committee members will be appointed to take charge of the matter.

The WPO may be contacted via email or by post using the following details.

Email	Whistleblowing.ACChair@capitaland.com
Mail	Chairman of the Audit Committee c/o Head of Internal Audit 168 Robinson Road #30-01 Capital Tower Singapore 068912

Whistleblowers can verify and inquire about the whistleblowing process with local compliance. Local compliance can be reached via telephone, online, email or in person at the CLI office. Contact: Carmine D'Angelo, +61 431 671 340, cdangelo@wingate.com.au.

4.8. Eligible recipients outside CLI (external)

Your Call

CLI has appointed Your Call, an independent external third party who are experts in listening and receiving whistleblower disclosures. They are open 24 hours a day, 7 days a week and may be accessed via telephone, online, email and by post.

Your Call will act as an intermediary between the whistleblower and CLI.

Your Call can be contacted on 1300 788 712 or visiting www.yourcall.com.au/report.

Auditors and actuaries

You can make a disclosure to any:

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- (a) auditor, or a member of an audit team conducting an audit, of CLI or a related body corporate; or
- (b) actuary of CLI or a related body corporate.

4.9. Legal practitioners

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act are protected (even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter).

4.10. Regulatory bodies

A whistleblower can make a disclosure directly to a Government regulatory body like the Australian Securities & Investments Commission (“ASIC”), the Australian Prudential Regulation Authority (“APRA”), the ATO or another prescribed Commonwealth body about a disclosable matter and qualify for protection under this Policy without making a prior disclosure to CLI.

For further information on how to report a disclosable matter to ASIC, see ASIC’s Information Sheet 239 “How ASIC handles whistleblower reports”.

4.11. Journalists and parliamentarians

Disclosures can be made to a journalist or a parliamentarian under certain circumstances and qualify for protection.



5. **HOW TO MAKE A DISCLOSURE**

Disclosures can be made:

- (a) by email or by post to the WPO using the details set out above in section 4.7 of this Policy; or
- (b) via telephone, online, email and by post to Your Call using the details set out above in section 4.8 of this Policy; and
- (c) anonymously, confidentially, securely, and outside business hours.

5.1. Anonymous disclosures

An anonymous disclosure is still protected under this Policy.

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A whistleblower can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised.

A whistleblower can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations.

A whistleblower who wishes to remain anonymous should maintain ongoing two-way communication with CLI, so that CLI can ask follow-up questions or provide feedback.

A whistleblower may adopt a pseudonym for the purpose of their disclosure. This may be appropriate in circumstances where the whistleblower's identity is known to their supervisor, the WPO or equivalent, but the whistleblower prefers not to disclose their identity to others.

5.2. Useful details

The following details may be useful to include or requested when making a disclosure:

- (a) date, time and location;
- (b) names of person(s) involved, roles and their Business Unit;
- (c) your relationship with the person involved;
- (d) the general nature of your concern;
- (e) how you became aware of the issue; and
- (f) any other information that you have to support your disclosure.

6. **LEGAL PROTECTION FOR DISCLOSERS**



There are four fundamental protections for whistleblowers:

- (a) identity protection (confidentiality);
- (b) protection from detrimental acts or omissions;
- (c) compensation and other remedies; and
- (d) civil, criminal and administrative liability protection.

7. **SUPPORT AND PRACTICAL PROTECTION FOR WHISTLEBLOWERS**

7.1. Identity protection (confidentiality)

CLI will apply the following measures and mechanisms for protecting the confidentiality of a whistleblower's identity (where applicable):

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Reducing the risk that the whistleblower will be identified from the information contained in a disclosure

- (a) all personal information or reference to the whistleblower witnessing an event will be redacted;
- (b) the whistleblower will be referred to in a gender-neutral context;
- (c) the whistleblower may be referred to under a pseudonym;
- (d) where possible, the whistleblower will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- (e) disclosures will be handled and investigated by qualified staff.

Secure record-keeping and information-sharing processes

- (a) all paper and electronic documents and other materials relating to disclosures will be stored securely;
- (b) access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- (c) only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of a whistleblower's identity (subject to the whistleblower's consent) or information that is likely to lead to the identification of the whistleblower;
- (d) communications and documents relating to the investigation of a disclosure will not to be sent to an email address or to a printer that can be accessed by other staff; and
- (e) each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a whistleblower's identity may be a criminal offence.

CLI's WPO is responsible for discussing with the whistleblower CLI's measures for ensuring confidentiality of a whistleblower's identity.

In practice, people may be able to guess the whistleblower's identity if:

- (a) the whistleblower has previously mentioned to other people that they are considering making a disclosure;
- (b) the whistleblower is one of a very small number of people with access to the information; or
- (c) the disclosure relates to information that a whistleblower has previously been told privately and in confidence.

7.2. Protection from detrimental acts or omissions

CLI will, in practice, protect whistleblowers from detriment. CLI may:

- (a) assess the risk of detriment against a whistleblower and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;

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- (b) provide support services (which may include CLI's Employee Assistance Program) that are available to whistleblowers;
- (c) develop strategies to help a whistleblower minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- (d) take action for protecting a whistleblower from risk of detriment (e.g. allowing the whistleblower to perform their duties from another location, reassign the whistleblower to another role at the same level, make other modifications to the whistleblower's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter);
- (e) develop processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, a whistleblower;
- (f) develop procedures on how a whistleblower can lodge a complaint if they have suffered detriment, and the actions CLI may take in response to such complaints (e.g. the complaint will be investigated as a separate matter by an officer who is not involved in dealing with disclosures and the investigation findings will be provided to the Risk and Compliance Committee and/or CLI Board as applicable); and
- (g) develop interventions for protecting a whistleblower if detriment has already occurred (e.g. investigating and addressing the detrimental conduct, such as by taking disciplinary action, or CLI could allow the whistleblower to take extended leave, develop a career development plan for the whistleblower that includes new training and career opportunities, or offer compensation or other remedies).

A whistleblower may seek independent legal advice or contact regulatory bodies, such as ASIC, APRA or the ATO, if they believe they have suffered detriment.

7.3. Assessing and controlling the risk of detriment

CLI will undertake the following steps to assess and control the risk of detriment:

Risk identification

Assessing whether anyone may have a motive to cause detriment. Information will be gathered from a whistleblower about:

- (a) the risk of their identity becoming known;
- (b) who they fear might cause detriment to them;
- (c) whether there are any existing conflicts or problems in the workplace; and
- (d) whether there have already been threats to cause detriment.

Risk analysis and evaluation

Analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences.

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Risk control

Developing and implementing strategies to prevent or contain the risks. For anonymous disclosures, it may be worthwhile assessing whether the whistleblower's identity can be readily identified or may become apparent during an investigation.

Risk monitoring

Monitoring and reassessing the risk of detriment where required. The risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised.

8. HANDLING AND INVESTIGATING A DISCLOSURE

CLI will seek to ensure that an initial assessment of the disclosure is undertaken within 5 business days of the initial disclosure being made. It will determine the next steps and an appropriate timetable. The process will vary depending on the nature of the disclosure.

CLI will need to assess each disclosure to determine whether:

- (a) it qualifies for protection; and
- (b) a formal in-depth investigation is required.

CLI's WPO may explain that, if CLI considers that it will need to investigate a disclosure, CLI will determine:

- (c) the nature and scope of the investigation;
- (d) the person(s) within and/or outside CLI that should lead the investigation;
- (e) the nature of any technical, financial or legal advice that may be required to support the investigation; and
- (f) the timeframe for the investigation.

CLI will focus on the substance of a disclosure, rather than what it believes to be the whistleblower's motive for reporting. CLI will not assume that disclosures about conduct or behaviour that appear to have had a personal impact on a whistleblower are somehow less serious. The whistleblower's experience may indicate a larger or systemic issue.

CLI will seek to ensure that all investigations under this Policy:

- (g) are conducted in a fair and unbiased way, objectively and independently while preserving confidentiality;
- (h) take all necessary steps to make a thorough investigation, including the use of subject matter experts where appropriate;
- (i) are completed as quickly as is reasonably possible, with all parties being kept informed of developments;

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- (j) ensure that all relevant information, material and documentation are collected;
- (k) observe the rules of natural justice and evidence;
- (l) are conducted in private with confidentiality maintained; and
- (m) allow legal or other representation to anyone in serious matters.

Investigations will be made by authorised persons who will endeavour to investigate the matter in good faith and make all necessary enquiries into the matter.

Without the whistleblower's consent, CLI cannot disclose information that is likely to lead to the identification of the whistleblower as part of its investigation process unless:

- (n) the information does not include the whistleblower's identity;
- (o) CLI removes information relating to the whistleblower's identity or other information that is likely to lead to the identification of the whistleblower (e.g. the whistleblower's name, position title and other identifying details); and
- (p) it is reasonably necessary for investigating the issues raised in the disclosure.
- (q) CLI may not be able to undertake an investigation if it is not able to contact the whistleblower (e.g. if a disclosure is made anonymously and the whistleblower has refused to provide, or has not provided, a means of contacting them).

If the eligible recipient believes the behaviour complained of to be:

- (r) minor or unbelievable, they should discuss this with the whistleblower, decide to dismiss the allegation and then notify the whistleblower of their decision; or
- (s) neither minor or unbelievable, ensure that the allegation is investigated, a finding is made, and the whistleblower is informed of the finding.

Subject to the above, confidentiality will be maintained during the investigative process. All information obtained will be properly secured to prevent unauthorised access.

All relevant witnesses will be interviewed, and evidence examined.

Comprehensive notes of all discussions, phone calls and interviews will be made. Appropriate records and documentation for each step in the process will be maintained.

The person or persons conducting the investigation will be as far as possible unbiased and experienced for the task.

8.1. Keeping a whistleblower informed

CLI will acknowledge receipt of a disclosure and will provide the whistleblower with regular updates if the whistleblower can be contacted (including through anonymous channels) during the key stages, such as:

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- (a) when the investigation process has begun;
- (b) while the investigation is in progress; and
- (c) after the investigation has been finalised.

The frequency and timeframe may vary depending on the nature of the disclosure.

9. REPORTING

Not all investigations may require a written report. A discussion with the parties involved may be all that is necessary.

However, a file note (at a minimum) is required for all investigations so that there is a record of the claim and outcome.

If following an investigation, the person to whom the matter has been reported considers that a written report is necessary, that report should contain, as appropriate, details of:



- (a) the nature of the disclosable matter;
- (b) the person or persons responsible for the disclosable matter;
- (c) the facts on which the whistleblower's belief that a disclosable matter has occurred, and has been committed by the person named, are founded;
- (d) the nature and whereabouts of any further evidence that would substantiate the whistleblower's allegations, if known;
- (e) the conclusions reached (including the damage caused, if any, and the impact on CLI and other affected parties) and their basis;
- (f) a determination as to whether the wrongdoing is proven;
- (g) any detriment by the whistleblower during the case, and how this was dealt with; and
- (h) any recommendations based on those conclusions to address any wrongdoing identified, and the most appropriate action to take in response.

The method of documenting and reporting the findings will depend on the nature of the disclosure. While the report should generally be provided to the whistleblower (with, if necessary, any applicable confidentiality stipulations), there may be circumstances where it may not be appropriate to provide details of the outcome to the whistleblower.

Where privacy protections and consent allow, the report may also be made available to the:

- (a) Risk and Compliance Committee; and/or
- (b) CLI and/or Wingate Board (at their next meetings or sooner if appropriate); or
- (c) Chairman of the CLI Audit Committee (c/o Head of Internal Audit at CLI).

The manner in which the results are reported through these bodies will be determined on a case-by-case basis.

Policies & Procedures				
Whistleblowing Policy: ADDENDUM FOR AUSTRALIA		  <small>A CapitaLand Investment Group Company</small>	Effective Date:	CAPL: 27 January 2026 WGH: 17 November 2025
Approved by:	The Boards of CAPL & WGH		Date Last Updated:	October 2025
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9.1. Review of findings

If the whistleblower is not satisfied with the outcome of the investigation, they may request a review of whether the policy, processes and procedures have been adhered to. CLI is not obliged to re-open an investigation and it can conclude a review if it finds that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation.

The review, if appropriate, may be conducted by CLI's Risk and Compliance Committee.

In addition, a whistleblower may lodge a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of CLI's investigation.

10. **ENSURING FAIR TREATMENT OF INDIVIDUALS MENTIONED IN A DISCLOSURE**

CLI will ensure the fair treatment of its employees who are mentioned in a disclosure that qualifies for protection, including those who are the subject of a disclosure.

CLI may apply the following measures and mechanisms for ensuring fair treatment of individuals mentioned in a disclosure (where applicable):

- (a) disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- (b) each disclosure will be assessed and may be the subject of an investigation;
- (c) the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported;
- (d) when an investigation needs to be undertaken, the process will be robust, objective, fair and independent;
- (e) an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken (e.g. if the disclosure will be the subject of an investigation); and
- (f) an employee who is the subject of a disclosure may contact the entity's support services (e.g. counselling).

11. **REVIEW OF THIS POLICY**

This Policy will be reviewed (and updated if necessary) as and when required by the Legal, Risk & Compliance Business Unit.

The Policy was last updated October 2025.