

Brookfield

Whistleblowing Policy

Brookfield Asset Management Ltd.
May 2026

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Scope

This Whistleblowing Policy (this “Policy”) applies to all directors, officers, employees and temporary workers¹ (collectively, “you” or “Employees”) of (i) Brookfield Asset Management Ltd. (“BAM”) and its wholly-owned subsidiaries (“we,” “us,” “our,” or “Brookfield”), unless such subsidiary has adopted its own Whistleblowing Policy (or similar policy) that is consistent with the provisions of this Policy.²

All Employees are required to comply with applicable whistleblowing laws and with the whistleblowing provisions set out in BAM’s Code of Business Conduct and Ethics (the “Code”). This Policy supplements the provisions set forth in the Code and is intended to raise awareness of our approach to whistleblowing among our Employees.

Former directors, officers, employees and temporary workers can also raise whistleblowing concerns to Brookfield, which will be handled in accordance with this Policy. Those individuals who raise whistleblowing concerns under this Policy will have the same protections from retaliation as Employees who raise concerns..

Purpose

Brookfield is committed to providing a mechanism for Employees to report suspected wrongdoing or dangers in relation to Brookfield’s activities and have those concerns addressed in a timely and confidential manner. In scenarios where one Employee suspects another Employee of wrongdoing, or has other concerns covered by the Code, that Employee should refer to this Policy and to the Code on the appropriate course of action. The aim of this Policy and the Code is to provide an internal mechanism for reporting, investigating and remedying suspected wrongdoing or dangers in relation to Brookfield’s activities.

Responsibilities

All Employees are responsible for ensuring this Policy and the procedures set forth herein are used correctly, in line with the expectations of Brookfield and in compliance with applicable legislation.

Whistleblowing Procedure

Brookfield is committed to conducting its business with honesty and integrity and all staff are expected to maintain high standards and act in accordance with the Code.

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to Brookfield’s activities. This includes bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment, any breach (acts or omissions) of legal or professional obligations, complaints regarding accounting, internal accounting controls, or auditing matters, discrimination, violence, harassment, unethical behaviour and any other matter detailed in the Code. Any suspected wrongdoing should be reported as soon as possible.

How to raise a whistleblowing concern

An Employee can raise a whistleblowing concern with any of the following:

¹ For purposes of this Policy, “temporary workers” includes non-full-time employees, volunteers, paid and unpaid trainees and consultants and contractors etc. that work on our premises.

² Where a subsidiary has adopted its own Whistleblowing Policy (or similar policy) that is consistent with the provisions of this Policy, the subsidiary’s directors, officers, employees and temporary workers follow that policy, and, in case of a conflict, the terms of that policy control.

- Their supervisor
- Brookfield's Human Resources Department
- Brookfield's internal legal counsel
- Brookfield's reporting hotline (the "Reporting Hotline")

The Reporting Hotline is managed by an independent third party. The Reporting Hotline allows anyone to call or submit a report online anonymously (if they so choose) in English or another language³. The Reporting Hotline is available toll-free, 24 hours a day, 7 days a week. Refer to "Schedule A" to this Policy for the Reporting Hotline phone numbers and websites by jurisdiction.

An Employee should raise a whistleblowing concern through any channel they feel comfortable using. If an Employee suspects that a conflict of interest may arise when raising a whistleblowing concern through a particular channel (or they are otherwise uncomfortable raising a whistleblowing concern through a particular channel), they should raise a whistleblowing concern through a different channel.

Providing as much information as possible will facilitate a review of a whistleblowing concern.

Employees should not knowingly or maliciously provide false information in connection with a report.

Once an Employee has raised whistleblowing a concern, Brookfield will acknowledge receipt. If appropriate, where the Employee is not reporting anonymously, Brookfield will offer to meet with the Employee as soon as practicable. Brookfield will carry out a review and, where appropriate, consider whether the issue should be investigated further. Further investigation could be undertaken in a number of ways depending on the nature of the concern and the geographies involved and could include appointing an outside person to lead the inquiry, seeking further evidence and the accounts of witnesses. Frequently, it takes time to appropriately investigate whistleblowing concerns. Where possible and practical to do so, Brookfield will inform the Employee of any outcome.

Confidentiality

The confidentiality of reports and the identity of the employees who raise a whistleblowing concern will be maintained to the fullest extent possible to maintain privacy, consistent with the need to conduct an adequate review and subject to applicable law. Employees may make an anonymous report as well by calling the Reporting Hotline.

Reporting and Recording Process

The party receiving the initial report must record its receipt, document the concerns identified in the report and how the situation was dealt with and file a report with internal audit, which will be retained for the record. The Chief Internal Auditor will report all illegal and unethical conduct in violation of the Code to the appropriate Brookfield Board of Directors, or a committee thereof as appropriate, and externally in accordance with applicable laws.

Communications with Government Authorities

Nothing in this Policy prohibits or restricts Employees in any way from providing information to a government authority, voluntarily or in response to a request, pursuant to applicable whistleblowing regulations.

³ Subject to local law restrictions on anonymous whistleblower reporting.

Zero Tolerance for Retaliation

Employees who raise a whistleblowing concern or participate in good faith in any investigation must not suffer any form of retaliation or victimization as a result. Brookfield will treat very seriously any acts of victimization or retaliatory action taken against Employees who raise a whistleblowing concern and/or participate in a whistleblowing investigation. Any Employee who is found to have violated this provision will be subjected to disciplinary action under Brookfield's disciplinary procedure, including but not limited to dismissal. In addition, victimization or retaliation in these circumstances may be unlawful.

Employees who feel they are being or have been victimized or retaliated against for raising a whistleblowing concern should report this immediately to their supervisor or to the HR team.

Amendments

Management is responsible for reviewing this Policy on an annual basis to ensure consistency and compliance with applicable law, the Code, and other applicable corporate policies.

Schedule A

Reporting Hotline Toll Free

Australia - 1800-957-963	Luxembourg – 800-27-819
Barbados - 1-833-857-0140	Mexico – 01800-436-0065
Bermuda - 1833-388-0833	New Zealand – 0800-450-194
Brazil - 0800-550-0049	Peru – 0800-74879
Canada – 1800-665-0831	Portugal – 800-815-087
Cayman Islands – 800 337 1159	Qatar – 800-0249
Chile – 800-914-483	Saudi Arabia – 800-850-1669
China – 86 21 8036 5429	Singapore – 800-492-2253
Colombia – 01800-518-9736	South Korea – 080-880-0303
France - 0800-91-2964	Spain – 900-751-347
Germany – 0800-182-1227	Switzerland – 0800-225-163
Hong Kong – 800-967-085	United Arab Emirates - 800 0120127
India - 000-800-0502-237	United Kingdom – 0800-652-6598
Ireland – 1800-849-310	United States – 1770-613-6339
Japan – 0800-123-9234	

Online

Global (excluding China): www.brookfield.ethicspoint.com

China: BAM <https://brookfield.whispli.com.cn/pages/BAM>

Real Estate <https://brookfield.whispli.com.cn/pages/realestate>

Renewables <https://brookfield.whispli.com.cn/pages/renewables>