

**POLICY ON CONTROL AND  
MANAGEMENT OF COMPANY  
ASSETS AND SHAREHOLDER  
INVESTMENTS**



## **Control and Management of Company Assets and Shareholder Investments**

### **Asset Management**

CDB has in place relevant policies and procedures to control and manage the Company assets including a comprehensive Information Assets Management procedure for the effective safeguarding, utilization, and management of all assets owned by the Company. The framework outlines the principles and procedures for asset management to promote accountability, transparency, and operational efficiency. They apply to all employees and departments involved in the acquisition, management, and disposal of company assets.

### **Key principles**

- **Asset Identification and Classification:** All company assets must be clearly identified and classified according to their nature and purpose to facilitate effective management.
- **Asset Management Responsibilities:** Designated personnel will be responsible for the management, maintenance, and reporting of assets within their departments to ensure accountability.
- **Valuation and Record Keeping:** Necessary valuations and accurate record-keeping of all assets will be maintained to reflect their current status and value.
- **Risk Management:** Appropriate risk management measures will be implemented to protect assets from loss, damage, or misuse.
- **Disposal of Assets:** The disposal of assets will be conducted in a transparent and fair manner, following approved procedures to ensure compliance with legal and regulatory requirements.

### **Control and Management of Company Assets and Shareholder Investments**

At CDB, we ensure effective governance and oversight in managing our Company's assets and safeguarding shareholder investments. The framework is designed to provide transparency and to ensure that the Company's assets and investments are managed prudently, in line with both the regulatory requirements and the company's strategic objectives. The Board of Directors holds ultimate responsibility for the control of company assets and investments, regularly reviewing strategies to ensure alignment with the Company's goals.

Clear policies are in place to define the roles and responsibilities of various stakeholders, ensuring that asset management practices support long-term shareholder value.

CDB follows stringent guidelines to ensure the management of assets aligns with risk appetite and regulatory frameworks. The Assets and Liability Committee (ALCO) oversees capital and liquidity management, ensuring compliance with internal policies and external regulations.

The Treasury Investment Policy aims to preserve long-term asset wealth while generating sustainable returns. It includes provisions for investment strategy, portfolio monitoring, and risk management, with specific limits set for various investment instruments.

The policy covers the role of the Treasury Committee, which meets weekly to assess market conditions and make investment decisions. Investments are authorized based on predefined limits, and the policy is subject to periodic review and amendments as required, ensuring it remains aligned with CDB's objectives and regulatory requirements. Details of the specific investment limits and criteria are available and are clearly defined within the policy.

This entire framework enables CDB to manage its assets and shareholder investments with the highest level of integrity, ensuring transparency, accountability, and sustainability in all our operations.

*Shareholders interested in obtaining this Policy may submit a written request to the Company Secretary, and the requested documents will be provided accordingly.*