

INDEPENDENT ASSURANCE OPINION STATEMENT

To the Directors of Johor Plantations Group Berhad

Holds Statement No.: SRA 823835

The British Standards Institution (**BSI**) has conducted a limited assurance engagement on the Sustainability-Linked Financing Progress Report (described in the "Scope") in the 2024 Sustainability Report of Johor Plantations Group Berhad (**JPG**)

Scope

The scope of engagement agreed upon with JPG includes the following:

The assurance covers the information of the following indicators in the JPG Sustainability Report for the year of 2024.

- GHG Emission
- Traceability to Supplier Plantation (Smallholders)
- Water Management

The selected information is reported in accordance with JPG's Sustainable Finance Framework dated in August 2024

The details of indicators within the scope are described in Appendix A in this independent assurance opinion statement.

Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the "Scope" above.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying sustainability information is not prepared, in all material respects, in accordance with JPG's Sustainable Finance Framework.

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) and ISO 14064-3:2019 for GHG indicators. Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top-level review of issues raised by external parties that could be relevant JPG policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers and staffs on JPG approach to stakeholder engagement. However, we had no direct contact with external stakeholders.

- interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- document review of relevant systems, policies, and procedures where available.
- review of supporting evidence for claims made in the reports.
- visit of the JPG's Headquarters to confirm the data collection processes, record management and practices.

Responsibility

JPG is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to JPG and has no financial interest in the operation of JPG other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of JPG only for the purposes of verifying its statements relating to the Scope above.

This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by JPG. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by JPG is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), GHG inventory and management systems and processes.

Issue Date: 14th April 2025

For and on behalf of BSI:



Shaiful Rahman, Lead Assurer



Evelyn Chye, Managing Director BSI Malaysia

Appendix A: Data of indicators within the scope of assurance

Key Performance Indicators ("KPIs")	Baseline	Sustainability Performance Targets	Progress as of 2024
GHG Emission	1.76 MT CO ₂ e per MT CPO and PK in 2012	<ul style="list-style-type: none"> • 50% carbon intensity reduction (Scope 1 and Scope 2) by 2025 	0.89 MT CO ₂ e per MT CPO and PK
Traceability to Supplier Plantation (Smallholders)	98.85% in 2023	<ul style="list-style-type: none"> • Achieve 100% Traceability to FFB Suppliers by 2025 	99.6% Supplier Plantation (Smallholders)
Water Management	1.2 m ³ /MT FFB in 2013	<ul style="list-style-type: none"> • Maintain mill water consumption of 1.2 m³ /MT FFB and below 	1.09 m ³ /MT FFB