

INDEPENDENT ASSURANCE STATEMENT

Control Union (Malaysia) Sdn. Bhd. (hereinafter referred to as “Control Union”) was commissioned by Johor Plantations Group Berhad (hereinafter referred to as “JPG”) to undertake an independent third-party assurance of their Sustainability Report. The Sustainability Report aligns with JPG’s financial year, covering the period from 1st January 2025 to 31st December 2025.

JPG is responsible for the collection, analysis and preparation of the information in the Sustainability Report. Control Union was not involved in the preparation of any material included in the report nor involved in the report approval, except for the issuance of this Independent Assurance Statement.

The responsibility of Control Union is to express an opinion concerning the information included in the Sustainability Report within the assurance scope mentioned below, with the purpose to inform all the Interested Parties. Control Union’s assurance engagement is based on the assumption that all data and information provided is reliable and in good faith.

Reporting Criteria and Level of Assurance

The level of assurance determines the depth and extent of procedures performed by the assurance provider to identify potential material errors, omissions, or misstatements within the reported information. For this engagement, the independent verification was designed and conducted in accordance with the AA1000 Assurance Standard (AA1000AS v3), Type 2, at a **Moderate level of assurance**. The assessment team also evaluated the adequacy and alignment of the report against the Bursa Malaysia Securities Main Market Listing Requirements (MMLR), the National Sustainability Reporting Framework, and the applicable GRI Standards.

Scope of Assurance

The scope of our limited assurance engagement, as agreed with JPG, covers selected sustainability information disclosed in JPG’s Sustainability Report, including GRI indicators and Key Performance Indicators (KPI) against Sustainability Performance Targets (SPT). In addition, our assurance includes traceability data for the Plantation segment on a limited sample basis.

The assurance was planned and performed on the applicable sustainability performance disclosures, which have been prepared in accordance with the requirements with the Global Reporting Initiative (GRI) Standards, namely GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, the relevant GRI Topic Standards, and sector-specific guidance under GRI 13: Agriculture, Aquaculture and Fishing Sectors (2022), as well as KPI against SPT enclosed in JPG’s Sustainable Finance Framework (SFF). The scope of our assurance covers selected key sustainability indicators, including:

Key Performance Indicators (‘KPIs’)	Baseline	Sustainability Performance Targets	Progress as of 2025
GHG Emission	1.76 MT CO ₂ e per MT CPO and PK in 2012	50% carbon intensity reduction (Scope 1 and Scope 2) by 2025	0.82 MT CO ₂ e per MT CPO and PK

Traceability to Supplier Plantation (Smallholders)	98.85% in 2023	Achieve 100% Traceability to FFB Suppliers by 2025	100% Supplier Plantation (Smallholders)
Water Management	1.2 m ³ /MT FFB in 2013	Maintain mill water consumption of 1.2 m ³ /MT FFB and below	1.09 m ³ /MT FFB

Control Union multi-disciplinary verification team performed the assurance process that involves verification of the following aspects:

Inclusivity:

Engagement with stakeholders in the report development process and their involvement in organizational decision making

JPG ongoing engagement with a diverse range of internal and external stakeholders, including employees and workers, NGOs, investors, financial institutions, suppliers and partners, local communities, customers, and relevant government agencies and regulators. These engagements are carried out through various channels such as surveys, townhall sessions, group meetings, site visits, programmes, and targeted outreach activities, each tailored to the specific stakeholder category.

Materiality:

Identification of issues in the report that are relevant and significant to the organization’s stakeholders, the presence of and the extent to which these material issues are disclosed in the report

For the reporting period of 2025, JPG has maintained their materiality assessment following the business segment. The materiality matrix in the report depicted the materiality assessment findings based on the level of importance with the top five material matters including Economic Impacts, Resource Management, Data Privacy and Security Cyber Security, Governance Compliance and Risk Management, Biodiversity, Deforestation and Land Protection.

Responsiveness:

Acting on stakeholder issues and provision of feedback through decisions, actions, performance and communication:

The result of engagement with their stakeholders allows JPG to directly address the concerns of stakeholders and effectively act on these concerns. The approaches of the key concerns that are specific to the category of their stakeholders provide evidence that JPG is responsive to their stakeholders.

Impact:

Monitoring, measurement and providing accountability for how the actions of the organization affect the economy, the environment, society, stakeholders or the organization itself

The Sustainability Report, presents the information and data regarding JPG’s strategies, opportunities, performances and specific goals to address environmental and social challenges, enhance employee experiences, uphold integrity in leadership, and promote a sustainable value chain.

Methodology

- Review of approach for data collection at company level
- Review of quantitative data including the data sources and calculation methodology
- Review of qualitative data and information including data sources, policies and procedures,
- Interviews of personnel with relevant divisions and personnel responsible for Sustainability Report
- Review of supporting evidence for claims made in the reports

Independence and quality control

Control Union is an accredited Certifications and Assurance body operating in more than 80 countries. These accreditations and recognitions include the need to maintain a comprehensive system of quality control including documented policies and procedures on compliance to ethical and legal requirements as well as objectivity throughout our operations. The verifiers performing the data check were selected appropriately based on our internal qualification's requirements, training and experience. It is also reviewed by management to ensure that the applied approach and assurance are strictly followed and operated transparently.

Conclusion

Based on our moderate assurance procedures, nothing has come to our attention that causes us to believe that the scope (subject matter) as described above and presented in the report is not fairly stated, in all material respects, in accordance with the applicable criteria. Our work therefore provides limited assurance that the information disclosed in the sustainability report is reliable, objective, and presented in a clear and understandable manner. Based on the evidence reviewed, nothing has come to our attention that contradicts JPG's stated practices relating to its commitments on sustainability program, performance and its response towards inclusivity, materiality responsiveness and impact based on AA1000 AS Criteria.



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