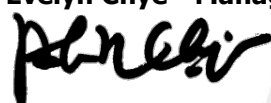


Verification Report

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is <u>no evidence</u> that the GHG statement contained in the following report "IJM Corporation Berhad Greenhouse Gas (GHG) Emissions FY2024 Report Version 3.1 dated 12 June 2024" produced by IJM Corporation Berhad	<ul style="list-style-type: none"> is not materially correct and is not a fair representation of GHG data and information.
	<ul style="list-style-type: none"> has not been prepared in accordance with ISO14064-1 and it's principles.
Lead Verifier	Shaiful Rahman
Verifier	Salmiah Hasbullah
Independent Reviewer	Noemel Macunat
Signed on behalf of BSI	Evelyn Chye - Managing Director, Malaysia 
Issue Date	26 June 2024
BSI Malaysia Suite 29.01, Level 29, The Gardens North Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia	
<p>NOTE: BSI Malaysia is independent to and has no financial interest in IJM Corporation Bhd. This 3rd party Verification Opinion has been prepared for IJM Corporation Bhd only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Malaysia has assumed that all information provided to it by IJM Corporation Bhd is true, accurate and complete. BSI Malaysia accepts no liability to any third party who places reliance on this statement.</p>	

Verification Engagement

Organization	IJM Corporation Bhd
Responsible party	IJM Corporation Bhd
Verification Objectives	<p>To express an opinion on whether the organizational GHG Statement which is historical in nature:</p> <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO14064-1: 2018 the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019 and ISO 14065: 2020
Note: IJM Corporation Bhd is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

CFV 807010 26062024

Organizational GHG Statement

Organization		IJM Corporation Berhad
Organizations GHG Report containing GHG Statement		GHG Report IJM Corporation Berhad Greenhouse Gas (GHG) Emissions Report FY2024 Version 3.1 dated 12 June 2024
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		Construction, property development, industry (quarrying and the manufacture of building materials) and infrastructure concessions (management of toll and port).
Reporting Boundary:	Direct GHG Emissions (Category 1 / Scope 1)	<ol style="list-style-type: none"> 1. Stationary combustion: use of natural gas, and diesel-fired boilers at ICP factories, the diesel-fired emergency generators, cranes, cargo handling equipment, harbour vessels and other petrol-based equipment owned or controlled by IJM 2. Mobile combustion: use of fuel for operation of company vehicles, mobile gensets, forklifts, and other machineries used on site. 3. GHG fugitive from facilities: refrigerant leaks from air conditioning system.
	Indirect GHG Emissions from imported energy (Category 2 / Scope 2)	<ol style="list-style-type: none"> 4. Use of purchased electricity
	Indirect GHG emissions from transportation (Category 3)	<ol style="list-style-type: none"> 5. Upstream land transportation & distribution of raw materials from supplier warehouse to individual project sites. 6. Business Travel: includes business air travel and road transportation, covering passenger cars, motorcycle, rail, bus and taxi.

	<p>Indirect GHG emissions from products used by organization (Category 4)</p>	<p>7. Purchased Goods and Services - purchased goods and services that collectively account for at least 80% of the total spend in terms of monetary values from suppliers.</p> <p>7.1. For construction projects and industrial manufacturing: these emissions are A1 to A3 stages of the Embodied Carbon concept, including the emissions caused in the materials production phase of the lifecycle, or "cradle-to-gate".</p> <p>7.2. For infrastructure and road projects, the bulk materials include concrete, steel, aggregates, asphalt and bitumen, which are purchased for new construction projects, as well as major maintenance repair of existing ones.</p> <p>7.3. Use of waste treatment services: wastes Generated in Operations: emissions arise from landfill disposal of non-scheduled waste or solid waste comprising domestic waste, construction waste and e-waste, and scheduled wastes which include hazardous wastes.</p>
	<p>Indirect GHG emissions associated with the use of products from the organization (Category 5)</p>	<p>8. Use of Sold Products - for the Port Division only. The Port Division reports emissions under this category in alignment to the requirements imposed by the Lembaga Pelabuhan Kuantan (LPK) to meet the IMO guidelines in terms of reporting the GHG emissions from the sea-going vessels and other services used by customers at Kuantan Port.</p> <p>9. Downstream Leased Assets: for Group Services, Property, Industry and Port Divisions. Menara Prudential building is leased out by the Group Services; the sand mining operation under Industry Division is leased to a sub-contractor; and there are tenants leasing lands at Kuantan Port. Only Scope 1 and 2 of lessees/ tenants' emissions are reported under this category.</p> <p>10. Investments: for Toll Division for the reporting of emissions for LEKAS Highway. Only the proportional Scope 1 and 2 emissions of the investment in LEKAS Highway is reported as the Scope 3 emissions.</p>

	Indirect GHG emissions from other sources	N/A
Criteria for developing the organizational GHG Inventory:		IJM GHG Procedure/1.1 – ISO 14064-1:2018
Reporting Period		1 April 2023 to 31 March 2024

	tCO ₂ e
Direct Emissions	
Mobile Combustion	8,493.8
Stationary Combustion	12,030.0
Fugitive emission from refrigeration	296.4
Indirect emissions from purchased electricity	51,429.5
Indirect emissions from transportation	
Upstream transportation and distribution	1,237.5
Business travel	6,073.1
Employee commuting	4,817.2
Indirect GHG emissions from products used by organization	
Purchase goods and services	918,618.1
Disposal of waste generated in operations	6,889.9
Indirect GHG emissions associated with the use of products from the organization	
Indirect GHG emissions from downstream leased assets	17,781.2
Indirect GHG emissions from investments	1,838.4
Indirect GHG emissions from use of sold products	983.3
Gross Emission	1,030,488.4
Intra-Group emission overlap	90,553.8
Net Emission	939,934.6