Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the following report "IJM Corporation Berhad Greenhouse Gas (GHG) FY2026 Report Version 1.2" produced by IJM Corporation Berhad	• is not materially correct and is not a fair representation of GHG data and information. • has not been prepared in accordance with ISO14064-1 and its principles.
The verification was conducted in accordance with the GHG Statement's intended use	
Lead Verifier	Salmiah Hasbullah
Verifier	Nurulashida Mohd Saad
Independent Reviewer	Vo Hong Kiet
Signed on behalf of BSI	Evelyn Chye - Managing Director, Malaysia
Issue Date	30 June 2026
BSI Malaysia Suite 29.01, Level 29, The Gardens North Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia.	
NOTE: BSI Malaysia is independent to and has no financial interest in IJM Corporation Berhad. This 3rd party Verification Opinion has been prepared for IJM Corporation Berhad 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 Berhad is true, accurate and complete. BSI Malaysia accepts no liability to any third party who places reliance on this statement.	

Verification Opinion Reference CFV 845196 30062026

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	IJM Corporation Berhad
Responsible party	IJM Corporation Berhad
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • 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
Intended Use	The intended use of the GHG Statement and Verification Opinion is to communicate IJM Corporation Berhad's FY2026 emissions to internal stakeholders. The results and details of the report shall be communicated externally through the Group's external communication channels, including but not limited to, annual reports, press releases, social media publications, public engagements, etc.
Verification evidence gathering procedures	• 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	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: IJM Corporation Berhad 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.	

Organizational GHG Statement

Organization		IJM Corporation Berhad Wisma IJM, Jalan Yong Shook Lin 46050 Petaling Jaya, Selangor Darul Ehsan, Malaysia
Organizations GHG Report containing GHG Statement		IJM Corporation Berhad GHG Report Greenhouse Gas (GHG) Emissions Report FY2026 Version 1.2 dated 30 June 2026
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:	Category 1: Direct GHG emissions	• 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 • Mobile combustion: Use of fuel for operation of company vehicles, mobile gensets, forklifts, and other machineries used on site • Fugitive emissions from facilities: Refrigerant leaks from air conditioning system and CO2 fire extinguishers
	Category 2: Indirect emissions from imported energy	Use of purchased electricity
	Category 3: Indirect GHG emissions from transportation	• Upstream land transportation & distribution of raw materials from supplier warehouse to individual project sites. • Business Travel includes business air travel and road transportation, covering passenger cars, motorcycle, rail, bus and taxi. • Employee Commuting
	Category 4: Indirect GHG emissions from products used by organization	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. • 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”. • 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. • 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.

	Category 5: Indirect GHG emissions associated with the use of products from the organization	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. 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. 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.
Exclusions from Reporting Boundary:		Indirect Emission which includes as below: 1. Capital Goods: Excluded for FY2026 as assets owned by IJM are still under construction and hence are reported under Category 1. Upon project completion, IJM will consider reporting this category aligning to the accounting principle of the Group's capital goods. 2. Downstream Transportation & Distribution: Excluded for FY2026 due to the inability to obtain reliable transport data since logistics arrangements under this Category are for transportation not arranged by IJM. Furthermore, transportation services data will be captured under Category 4: Upstream Transportation & Distribution since the Industry Division normally arranges and pays for the delivery of the sold products to customers' sites in vehicles not owned by IJM. 3. Processing of sold products: Excluded for FY2026 as intermediate products produced by Industry Division cover too many possible final products and are impossible to track and estimate this reliably and accurately. This Category is not applicable for IJM Corporation, Divisions of Construction, Property and Infrastructure. 4. End-of-life Treatment of Sold Products: Excluded for FY2026. Intermediate products sold by Industry Division will be used in variety of final products. For example, buildings and infrastructure built by Property/ Construction Division. At this moment, it is uncommon for the construction and real estate sectors to report this category of emissions. End-of-life stage (defined as C1 to C4 of the Embodied Carbon) of a building or structure will involve demolition, waste processing, transportation and disposal that will emit GHG emissions. IJM will not account for this category for now.

	5. Franchises: Not applicable for IJM's businesses. 6. Upstream Leased Assets Not applicable for IJM's businesses.
Criteria for developing the GHG inventory	ISO 14064-1:2018
Reporting period	1 April 2025 to 31 March 2026

Summary of GHG Emissions

Reporting Boundary (Emission Source)	**FY2026 (tCO_2e)**
Direct Emissions	
Mobile Combustion	14,553.4
Stationary Combustion	9,039.1
Fugitive Emission	449.7
Indirect emissions from purchased electricity	47,609.6
Indirect emissions from transportation	
Upstream transportation and distribution	6,876.9
Business travel	3,646.1
Employee commuting	4,532.7
Indirect GHG emissions from products used by organization	
Purchase goods and services	907,666.7
Disposal of waste generated in operations	6,473.7
Indirect GHG emissions associated with the use of products from the organization	
Downstream leased assets	5,909.0
Investments	4,450.4
Use of sold products	2,247.6
Gross Emission	**1,013,454.9**
Intra-Group emission overlap	**21,725.4**
Net Emission	**991,729.5**