

**Internal Control and Compliance System Attestation**  
**For the year ended 31 December 2024**

The Internal Audit, Control and Compliance System of FILINVEST LAND, INC. (“FLI” or the “Corporation”) includes among others the following:

1. The Board of Directors is responsible for providing governance and overseeing the implementation of adequate internal control mechanisms and risk management processes;
2. Management has the primary responsibility for developing and implementing an adequate and effective system of internal controls and risk management process to manage, minimize, monitor and control the probability and impact of risks.
3. SyCip Gorres Velayo & Co. (“SGV & Co.”), FLI’s external auditor, is responsible for providing an objective assurance on the conformity of the Corporation’s audited financial statements with Philippine Financial Reporting Standards and the overall quality of the financial reporting process;
4. Internal Audit adopts a risk-based audit approach in developing an annual work plan and provides an objective assurance, advice, and insight on the adequacy of the Corporation’s internal controls and management functions relating to financial, operational, legal and other risks of FLI. The Chief Audit Executive (“CAE”) reports functionally to the Audit and Risk Management Oversight Committee which shall ensure that the CAE will have sufficient authority to fulfill its duties.

Based on the above-mentioned framework, and the results of the review of the Internal Auditors as well as SGV & Co., as its external auditors, we attest that FLI’s system of internal controls, risk management, compliance and governance processes are adequate.

(Orig. Sgd.)  
**MR. TRISTANEIL D. LAS MARIAS**  
President and Chief Executive Officer

(Orig. Sgd.)  
**MR. MICHAEL R. ROXAS**  
Chief Audit Executive