AyalaLand
LOGISTICS HOLDINGS CORP.

Internal Control and Compliance System Attestation
For the year ended December 31, 2025

AyalaLand Logistics Holdings Corp.'s corporate governance system includes a combination of internal and external mechanisms, such as the structure of the board of directors and our committees, the oversight it exercises over the management, and the formulation of sound policies and controls.

- The Board of Directors is responsible for providing governance and overseeing the implementation of adequate internal control mechanisms and risk management processes.
- Management has the primary responsibility for designing and implementing an adequate and effective system of internal controls and risk management processes to ensure compliance with the rules and regulations and the law.
- Management is responsible for developing a system to monitor and manage risks.
- Isla Lipana & Co. (PwC Philippines), the Corporation's Independent Auditor, is responsible for assessing and expressing an opinion on the conformity of the audited financial statements with the Philippine Financial Reporting Standards and the overall quality of the financial reporting process.
- Internal Audit adopts a risk-based audit approach in developing an annual work plan and conducts reviews to assess the adequacy of the Corporation's internal controls.
- The Chief Audit Executive reports functionally to the Audit Committee to ensure independence and objectivity, allowing Internal Audit to fulfill its responsibilities.
- Internal Audit activities are guided by the Global Internal Audit Standards and are subject to an ongoing Quality Assurance and Improvement Program, including an independent external quality assessment review conducted every five years.

Based on the above reasonable assurance provided by the Internal and Independent Auditors as a result of their reviews, we attest that AyalaLand Logistics Holdings Corp.'s system of internal controls, risk management, compliance, and governance processes is adequate.

Robert S. Lao
President / Chief Executive Officer

Jeffrey R. Legaspi
Chief Audit Executive

Tristan John T. De Guzman
Chief Financial Officer &
Chief Compliance Officer