

**Internal Control and Compliance System Attestation  
For the year ended 31 December 2022**

Concrete Aggregates 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 management, and the formulation of sound policies and controls.

The Board of Directors is responsible for the governance of the corporation. Corollary to setting the policies for the accomplishment of the corporate objectives, it provides an independent check on Management. The Board ensures the corporation's faithful compliance with all applicable laws, regulations and best business practices. It likewise ensures the corporation's proper and efficient implementation and monitoring of compliance with the Code of Business Conduct and ethics and internal policies.

The Audit and Risk Management Committee assists the Board in the performance of its oversight responsibility for the financial reporting process, system of internal control, internal and external audit processes, and monitoring of compliance with applicable laws, rules and regulations.

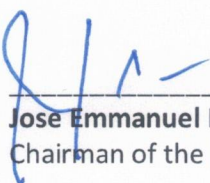
Through the Internal Audit Department, the Audit and Risk Management Committee monitors and evaluates the adequacy and effectiveness of the corporation's internal control system, integrity of financial reporting, and security of physical and information assets. Well-designated internal control procedures and processes that will provide a system of checks and balances are in place in order to (a) safeguard the company's resources and ensure their effective utilization, (b) prevent occurrence of fraud and other irregularities, (c) protect the accuracy and reliability of the company's financial data, and (d) ensure compliance with applicable laws and regulations.


The Audit and Risk Management Committee also monitors and evaluates the adequacy and effectiveness of the corporation's internal control system, including financial reporting control and information technology security.

Management is responsible for formulating, under the supervision of the Audit and Risk Management Committee, the rules and procedures on financial reporting and internal control in accordance with the prescribed guidelines.

The Chief Audit Executive is responsible for the establishment of a risk-based internal audit plan, including policies and procedures, to determine the priorities of the internal audit activity, consistent with the organization's goals.

Based on the above assurance provided by the internal auditors, as well as the external auditors as a result of their reviews, we attest that Concrete Aggregates Corp.'s system of internal controls, risk management, compliance and governance processes are adequate.

  
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**Jose Emmanuel H. Jalandoni**  
Chairman of the Board and President

  
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**Lea Fatima S. Sueño**  
Senior Internal Audit Officer