



SIRIM QAS INTERNATIONAL SDN BHD INDEPENDENT ASSURANCE STATEMENT

To Board of Directors, Stakeholders, and Interested Parties,

SIRIM QAS International Sdn. Bhd. was engaged by Pharmaniaga Berhad (hereafter referred to as Pharmaniaga) to perform an independent verification and provide assurance of the Pharmaniaga Sustainability Statement 2024. The main objective of the verification process is to provide assurance to Pharmaniaga and its stakeholders on the accuracy and reliability of the information as presented in this statement. The verification by SIRIM QAS International pertains to sustainable performance information (subject matter) within the assurance scope which is included in Pharmaniaga Sustainability Statement 2024.

The management of Pharmaniaga was responsible for the preparation of the Sustainability Statement. The objectivity and impartiality of this statement is assured as no member of the verification team and no other employee of SIRIM QAS International was involved in the preparation of any part of the Pharmaniaga's Sustainability Statement, and the Integrated Annual Report 2024.

The assurance engagement was designed to provide limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information, and BURSA Sustainability Reporting Guide, irrespective of the organization's ability to achieve its objectives, targets or expectations on their subject matter and sustainability-related issues. The assurance activity evaluates the adequacy of Pharmaniaga Sustainability Statement and its overall presentation against respective frameworks such as UN-SDGs, TCFD and other relevant frameworks. The assurance process involves verification of applicable subject matter as presented in the statement through these goals i.e., Delivering Sustainable Value and Future-Proofing the Business, Acting with Integrity, Achieving Operational Eco-Efficiency, Creating a Sustainable and High-Performance Workforce, and Building Better Society. In addition to this, we also review and verify the sustainability indicators outlined by Bursa Malaysia to ensure the accuracy, completeness, and reliability of the reported information. The results of this verification process have been systematically tabulated in Appendix 1 and Report to Management, with further details provided therein.

The verification was carried out by SIRIM QAS International between February and March 2025, with the following methodologies:

- Reviewing and verifying the traceability, consistency and accuracy of information collected from various sources; internal and external documentation made available during the assessment.
- Verifying the data presented in the Sustainability Statement, which includes a detailed review of the sampled data.
- Interviewing key personnel responsible for collating information and developing various sections of the report to substantiate the veracity of the claims.

The verification process was subjected to the following limitations:

- The scope of work did not involve verification of other information reported in Pharmaniaga Integrated Annual Report 2024.

- The review excluded all financial-related data, as these are subjected to the company's financial audit.
- As part of this assurance engagement, the verification team visited Pharmaniaga's corporate office at Kawasan Perindustrian Bukit Raja Selatan, Shah Alam. However, the verification process did not include physical inspections of any of Pharmaniaga's buildings, offices and plants.
- The verification team did not assess or verify any data related to contractors or third parties.

Conclusion

SIRIM QAS International, a Conformity Assessment Body in Malaysia, is accredited to both ISO/IEC 17021-1:2015 and ISO/IEC 17065:2012 covering all our operational activities. The appointed assessors performing the assurance engagement were selected appropriately based on our internal qualifications, training and experience. The verification process is reviewed by management to ensure that the approach and assurance are strictly followed and operated transparently. During the verification process, issues were raised, and clarifications were sought from the management of Pharmaniaga relating to the accuracy of some of the information contained in the report. In response to the findings raised, the Sustainability Statement was subsequently reviewed and revised by Pharmaniaga. It is confirmed that changes that have been incorporated into the final version of the statement have satisfactorily addressed all issues. Based on the scope of the assessment process and evidence obtained, nothing has come to our attention that causes us to believe that Pharmaniaga has not complied, in all material respects, with the referred assurance standard and guide. The following represents SIRIM QAS International's opinion:

- The level of data accuracy included in Pharmaniaga Sustainability Statement 2024 is fairly stated;
- The level of disclosure of the specific sustainability performance information presented in the statement was found to be properly prepared;
- The personnel responsible were able to demonstrate the origin(s) and interpretation of data contained in the report;
- The sustainability statement provides a reasonable and balanced presentation of the sustainability performance of Pharmaniaga.

List of Assessors.


1)	Ms. Aernida Abdul Kadir	:	Team Leader
2)	Ms. Suzalina Kamaralarifin	:	Team Member
3)	Mr. Rozaimie Ab. Rahman	:	Team Member
4)	Ms. Aine Jamaliah Mohamad Zain	:	Team Member
5)	Ms. Farhanah Ahmad Shah	:	Team Member

Statement Prepared by:

Statement Approved by:



AERNIDA BINTI ABDUL KADIR
 Team Leader
 Management System Certification Department
 SIRIM QAS International Sdn. Bhd.
 Date: 24 March 2025



AMINUDIN BIN ABD AZIZ
 Acting Senior General Manager
 Management System Certification Department
 SIRIM QAS International Sdn. Bhd.
 Date: 27 March 2025

Note 1: This Independent Assurance Statement has been issued based on the content verified prior to the approval date. SIRIM QAS International Sdn Bhd does not express an opinion on, nor guarantees the integrity and/or accuracy of the information provided with the view that the conclusion was conducted post verification assessment, hence not verified. SIRIM QAS International shall not be responsible for any changes or additions made after the referred date (24 March 2025).

Appendix 1
BURSA Performance Data

INDICATOR	Measurement Unit	2024
Bursa (Anti- corruption)		
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category		
Senior Management	Percentage	86.00
Middle Management	Percentage	93.00
Executive/ Non - executive	Percentage	90.00
Bursa C1(b) Percentage of operations assessed for corruption- related risks	Percentage	87.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0
Bursa (Community/ Society)		
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	2,948,465.76
Bursa C2(b) Total number of beneficiaries of the investment in the communities	Number	1,104
Bursa (Diversity)		
Bursa C3(a) Percentage of employees by gender and age group, for each employee category		
Age group by Employee Category		
Senior Management Under 30	Percentage	0.00
Senior Management Between 30 -50	Percentage	1.04
Senior Management Above 50	Percentage	0.66
Middle Management Under 30	Percentage	0.12
Middle Management Between 30-50	Percentage	3.89
Middle Management Above 50	Percentage	1.18
Executive Under 30	Percentage	6.48
Executive Between 30 - 50	Percentage	15.50
Executive Above 50	Percentage	2.07
Non -Executive Under 30	Percentage	18.36
Non -Executive Between 30 -50	Percentage	45.73
Non- Executive Above 50	Percentage	4.96
Gender Group by Employee Category		
Senior Management Male	Percentage	1.33
Senior Management Female	Percentage	0.37
Middle Management Male	Percentage	3.49
Middle Management Female	Percentage	1.70
Executive Male	Percentage	8.96
Executive Female	Percentage	15.10
Non- Executive Male	Percentage	47.09
Non- Executive Female	Percentage	21.96
Bursa C3(b) Percentage of directors by gender and age group		
Male	Percentage	75.00
Female	Percentage	25.00
35 - 39	Percentage	8.33
40 - 50	Percentage	25.00
Above 50	Percentage	66.67
Bursa (Energy Management)		
Bursa C4(a) Total Energy Consumption	Megawatt	46,940.08
Bursa (Health and Safety)		
Bursa C5(a) Number of work- related fatalities	Number	0.00
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.35
Bursa C5(c) Number of employees trained on health and safety standards	Number	1,669
Bursa (Labour practices and standards)		
Bursa C6(a) Total hours of training by employee category		
Senior Management	Hours	2,659
Middle Management	Hours	7,139
Executive and Non- Executive	Hours	88,209
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	14.50
Bursa C6(c) Total number of employee turnover by employee category		
Senior Management	Number	12
Middle Management	Number	17
Executive	Number	124
Non- Executive	Number	366
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0
Bursa (Supply chain management)		
Bursa C7(a) Proportion of spending on local suppliers	Percentage	80.00
Bursa (Data privacy and security)		
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0
Bursa (Water)		
Bursa C9(a) Total volume of water used	Megalitres	310.71
Bursa (Waste management)		
Bursa C10(a) Total waste generated	Metric tonnes	1,873.37
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	1,447.29
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	426.08
Bursa (Emissions management)		
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	5,610.63
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	30,328.97
Bursa C11(c) Scope 3 emissions in tonnes of CO2e	Metric tonnes	6,660.77

Appendix 2 The topics and subject matters covered in this assessment are tabulated below:	CLASSIFICATION OF DATA			
	HIGH	MEDIUM	LOW	UN SUBSTANTIATED
General				
Sustainability Highlights and Achievements				
Our Approach to Sustainability				
Goal 1 – Delivering Sustainable Value and Future-Proofing the Business				
Business Continuity				
Technology & Innovation				
Customer Satisfaction				
Sustainable Products & Services				
GOAL 2 – Acting with Integrity				
Corporate Governance & Business Ethics				
GOAL 3 – Achieving Operational Eco-Efficiency				
Environmental Compliance				
Resource Efficiency				
GHG & Climate Change				
GOAL 4 – Creating a Sustainable and High-Performance Workforce				
Talent Management				
^L Diversity & Inclusion				
Health & Safety				
^L Safeguarding Employee Human Rights				
GOAL 5 – Building a Better Society				
Supporting Local Businesses				
Corporate Responsibility				
Sustainability Data Performance				

Note 1:

This Independent Assurance Statement has been issued based on the content verified prior to the approval date. SIRIM QAS International Sdn Bhd shall not be responsible for any changes or additions made after the referred date (24 March 2025).

Note 2:

The assurance involves activity aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party, about the subject matter information. It comprises of activities carried out to assess the quality and credibility of the qualitative and quantitative information reported by the organization. This assurance is different from activities used to assess or validate the organization's performance, such as compliance assessments or the issuing of certifications against specific standards.

Note 3:

Definition of HIGH, MEDIUM, LOW and UNSUBSTANTIATED Classification of Data in the Report to Management.

HIGH: The data and information reviewed has been confirmed with the direct owners. The source of the data origin was provided during the conduct of the assessment.

MEDIUM: Data and information have been confirmed with the direct owners. However, the source of the data origin has been based on secondary data which is not accessible by the verifiers during the conduct of the assessment.

LOW: Data and information reviewed has been based on information endorsed by the data owners. Verifiers did not have access to the source of the data origin. It has been identified as one of the limitations during the conduct of the assessment.

UNSUBSTANTIATED: The sources of data and information disclosed were not made available during the assessment review period due to reasons like confidentiality, unattainable data source and unavailable data owner. It has been identified as one of the limitations during the conduct of the assessment.