



SIRIM QAS INTERNATIONAL SDN BHD INDEPENDENT ASSURANCE STATEMENT

To Board of Directors, Stakeholders, and Interested Parties,

SIRIM QAS International Sdn. Bhd. was engaged by Berjaya Corporation Berhad (hereafter referred to as BCorp) to perform an independent verification and provide assurance of BCorp Sustainability Statement FY2025. The main objective of the verification process is to provide assurance to BCorp and its stakeholders on the accuracy and reliability of the information as presented in this statement. The verification by SIRIM QAS International pertains to all sustainability performance information (subject matter) as listed below, within the assurance scope which is included in BCorp Sustainability Statement FY2025. The content disclosed in this Sustainability Statement includes BCorp and its four core business segments: Retail, Services, Property Development and Hospitality. However, it is to note that this assurance statement excludes information reported for REDtone Digital Berhad.

The management of BCorp was responsible for the preparation of the Sustainability Statement FY2025. The objective 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 BCorp Sustainability Statement and the Annual Report 2025.

The assurance engagement was designed to provide limited assurance in accordance with 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 process covers the verification of material matters presented in the Sustainability Statement under the following sustainability framework pillars: Economic Prosperity, Advancing Environmental Stewardship, Operating Responsibly, Empowering People and Communities. In addition, the sustainability indicators outlined by Bursa Malaysia were reviewed and verified to ensure the accuracy, completeness, and reliability of the reported information. The results of this verification are systematically presented in Appendix 1 and the Report to Management, with further details provided therein.

The verification was carried out by SIRIM QAS International between September and October 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.
- Verification of 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 BCorp's Annual Report 2025.
- 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 the corporate office at Berjaya Times Square, Kuala Lumpur. However, the verification process did not include physical inspections of any of BCorp's operations and assets.
- 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 17021-1:2015 and ISO 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 BCorp relating to the accuracy of some of the information contained in the statement. In response to the findings, the Sustainability Statement was subsequently reviewed and revised by BCorp. It is confirmed that changes that have been incorporated into the final version of the statement have addressed all issues. Based on the scope of the assessment process and evidence obtained, the following represents SIRIM QAS International's opinion:

- The level of data accuracy included in BCorp Sustainability Statement FY2025 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 statement;
- The Sustainability Statement FY2025 provides a reasonable and balanced presentation of the sustainability performance of Berjaya Corporation Berhad.

List of Assessors.

1)	Ms. Aernida Abdul Kadir	:	Team Leader
2)	Ms. Kamini Sooriamoorthy	:	Team Member
3)	Ms. Suzalina Kamaralrifin	:	Team Member
4)	Ms. Aine Jamaliah Mohamad Zain	:	Team Member
5)	Ms. Farhanah Ahmad Shah	:	Team Member

Statement Prepared by:


AERNIDA BINTI ABDUL KADIR
 Team Leader
 Management System Certification Department
 SIRIM QAS International Sdn. Bhd.

Date: 24 October 2025

Statement Approved by:


WAN SHAHIMA BINTI MIOR AHMED SHAHIMI
 General Manager
 Management System Certification Department
 SIRIM QAS International Sdn. Bhd.

Date: 28 October 2025

Note: 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 guarantee 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 October 2025).