



# SIRIM QAS INTERNATIONAL SDN BHD INDEPENDENT ASSURANCE STATEMENT

## **To Board of Directors, Stakeholders, and Interested Parties,**

SIRIM QAS International Sdn. Bhd. was engaged by Petroliaam Nasional Berhad (hereafter referred to as PETRONAS) to perform an independent verification and provide assurance of selected sustainable performance information (subject matter) for PETRONAS Integrated Report 2024. The main objective of the verification process is to provide assurance to PETRONAS and its stakeholders on the accuracy and reliability of the information presented in this statement. The verification by SIRIM QAS International applied to selected sustainable performance information (subject matter) within the assurance scope is included in the PETRONAS Integrated Report 2024.

The management of PETRONAS was responsible for the preparation of the PETRONAS Integrated Report 2024. The objectivity and impartiality of this statement are 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 PETRONAS Integrated 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 the 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 involves verification of these selected subject matters. Details are provided in Appendix 1 of this statement.

The verification was carried out by SIRIM QAS International in April 2025, using the following methodologies:

- Reviewing and verifying the traceability, consistency and accuracy of information collected from various sources, internal and external documentation which are made available during the conduct of assessment.
- Verifying data which is presented in the PETRONAS Integrated Report 2024 includes a detailed review of the sampled data.
- Interviewing key personnel responsible for collating information and writing various parts 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 PETRONAS Integrated Report 2024.
- The corporate office of PETRONAS, at PETRONAS Twin Tower, Kuala Lumpur, was visited as part of this assurance engagement. The verification process did not include physical inspections of any other PETRONAS locations, buildings, or branches. And,
- The verification team did not verify any contractor or third-party data.

## 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 PETRONAS relating to the accuracy of some of the information contained in the report. In response to the raised findings, the final value of the selected subject matters was subsequently reviewed and revised by PETRONAS. It is confirmed that changes that have been incorporated into the final version of the report 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 PETRONAS 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 for the selected subject matters is fairly stated.
- The level of disclosure of the selected subject matters presented in the report was found to be properly prepared.
- The personnel responsible were able to demonstrate the origin(s) and interpretation of data contained in the report.

### List of Assessors.

1)	Ms. Kamini Sooriamoorthy	:	Team Leader
2)	Ms. Aernida Abdul Kadir	:	Team Member
3)	Ms. Aine Jamaliah Mohamad Zain	:	Team Member
4)	Ms. Suzalina Kamarulariffin	:	Team Member

Statement Prepared by:

Statement Approved by:



**KAMINI SOORIAMOORTHY**

Team Leader  
Management System Certification Department  
SIRIM QAS International Sdn. Bhd.

Date: 09 May 2025



**AMINUDIN BIN ABD AZIZ**

Acting Senior General Manager  
Management System Certification Department  
SIRIM QAS International Sdn. Bhd

Date: 09 May 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 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 (09 May 2025)

**Details are provided in Appendix 1 as below: -**

The topics and subject matter covered in this assessment are tabulated below.	Page Number	CLASSIFICATION OF DATA			
		HIGH	MEDIUM	LOW	UN-SUBSTANTIATED
Economic Contribution - Sustainability Performance Review - PETRONAS Planting Tomorrow - PETRONAS Uplifting Lives	82 117 & 127 144				
Safety Management - Sustainability Performance Review - Sustainability Key Performance Data	85 – 89 83 171				
Cyber Security and Data Protection - Sustainability Performance Review	90 – 91 82				
Employee Attraction, Retention and Development - Sustainability Performance Review - Sustainability Key Performance Data	147 – 158 83 172 – 175				
Health and Well-being - Sustainability Performance Review	159 – 162 83				
Corporate Governance - Sustainability Performance Review	176 – 203 82				
Ethics and Integrity - Sustainability Performance Review	202, 204 – 205 83				

**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 (09 May 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 this Appendix 1.

**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 has been based on secondary data, where the data origin 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.