



SIRIM Independent Assurance Statement

To Board of Directors, Stakeholders, and Interested Parties,

SIRIM QAS International Sdn Bhd was engaged by Telekom Malaysia Berhad (hereafter referred to as Telekom Malaysia) to perform an independent verification and provide assurance of Telekom Malaysia Sustainability Statement 2023. The main objective of the verification process is to provide assurance to Telekom Malaysia and its stakeholders on the accuracy and reliability of the information as presented in this statement. The verification by SIRIM QAS International applied to sustainable performance information (subject matter) within the assurance scope which is included in Telekom Malaysia Sustainability Statement 2023.

The management of Telekom Malaysia was responsible for the preparation of the Sustainability Statement. 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 Telekom Malaysia's Sustainability Statement, and Integrated Annual Report 2023.

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 Telekom Malaysia Sustainability Statement and its overall presentation against respective frameworks such as UN-SDGs, GRI Standards requirement, TCFD and other relevant frameworks. The assurance process involves verification of 14 material matters as presented in the Sustainability Statement as follows i.e., Innovation & Technology, Customer Experience, Network Quality & Stability, Affordability & Inclusion, Community Development, Environmental Quality, Carbon Emissions, Fair & Transparent Employment, Health & Safety, Learning & Development, Sustainable Supply Chain, Responsible Communication, Cyber Security and Good Governance. Details are provided in Appendix 1.

The verification was carried out by SIRIM QAS International in February 2024 to March 2024, with 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.
- Verification of data presented in the Sustainability Statement includes a detailed check 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 Telekom Malaysia Integrated Annual Report 2023.
- The corporate office, TM HQ at Cyberjaya was visited as part of this assurance engagement. The verification process did not include physical inspections of any of Telekom Malaysia's buildings and offices. 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 Telekom Malaysia relating to the accuracy of some of the information contained in the report. In response to the raised findings, the Sustainability Statement was subsequently reviewed and revised by Telekom Malaysia. 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 Telekom Malaysia 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 Telekom Malaysia Sustainability Statement 2023 is fairly stated;
- The level of disclosure of the specific sustainability performance information 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;
- The Sustainability Statement offers a reasonable and balanced presentation of Telekom Malaysia's sustainability performance.

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List of Assessors.

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|------------------------------|---------------|
| 1) Ms. Aernida Abdul Kadir | : Team Leader |
| 2) Ms. Kamini Sooriamoorthy | : Team Member |
| 3) Ms. Farhanah Ahmad Shah | : Team Member |
| 4 Ms. Suzalina Kamaralarifin | : Team Member |

Statement Prepared by:



AERNIDA BINTI ABDUL KADIR

Team Leader

Management System Certification Department

SIRIM QAS International Sdn Bhd

Date: 21 March 2024

Statement Approved by:



Ts. MD ADHA BIN RAHMAT

Senior General Manager

Management System Certification Department

SIRIM QAS International Sdn Bhd

Date: 26 March 2024

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 (21 March 2024).

Appendix 1 The material matters covered in this assessment are tabulated below:	CLASSIFICATION OF DATA			
	HIGH	MEDIUM	LOW	UNSUBSTANTIATED
Innovation & Technology				
Customer Experience				
Network Quality & Stability				
Affordability & Inclusion				
Community Development				
Environmental Quality				
Carbon Emissions				
Fair & Transparent Employment				
Health & Safety				
Learning & Development				
Sustainable Supply Chain				
: Bumiputera Vendor Development Programme (BVDP)				
Responsible Communication				
Cyber Security				
Good Governance				

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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.