

STATEMENT OF ASSURANCE



SIRIM QAS INTERNATIONAL SDN BHD INDEPENDENT ASSURANCE STATEMENT

To Board of Directors, Stakeholders, and Interested Parties,

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

The management of Kenanga Investment was responsible for the preparation of the Sustainability Report. 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 Kenanga Investment's Sustainability Report, and the 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 process involves verification of selected subject matter as listed below, as well as the BURSA Performance Data. The results of this verification process have been systematically tabulated in Appendix 1 and the Report to Management, with further details provided therein.

Subject matter	Page no. (as in the Sustainability Report)
Energy Management	70-72,103
Greenhouse Gas Emissions Scope 1 & 2	70-71,103
Water Consumption	77,104
Employee Workforce Profile	80,104-106
New Hire and Turnover Rates	89-90,106-107
Parental Leave	90,107
Training and Development	92-93,108
Performance Appraisals	95

The verification was carried out by SIRIM QAS International between March and April 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 Report, which includes a detailed review of the sampled data.

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- 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 Kenanga Investment Annual Report 2024.
- As part of this assurance engagement, the verification team visited Kenanga Investment's corporate office at Kenanga Tower, Jalan Tun Razak. However, the verification process did not include physical inspections of any of Kenanga Investment's buildings, and offices.
- 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 Kenanga Investment relating to the accuracy of some of the information contained in the report. In response to the findings raised, the Sustainability Report was subsequently reviewed and revised by Kenanga Investment. It is confirmed that the changes that have been incorporated into the final version of the report have satisfactorily addressed all issues related to the selected subject matters. Based on the scope of the assessment process and evidence obtained, nothing has come to our attention that causes us to believe that Kenanga Investment 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 Kenanga Investment Sustainability Report 2024 is fairly stated;
- The level of disclosure of the selected 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.

List of Assessors.

1)	Ms. Aernida Abdul Kadir	:	Team Leader
2)	Ms. Kamini Sooriamoorthy	:	Team Member
3)	Ms. Hazwani Yob	:	Team Member

Statement Prepared by:

Statement Approved by:


AERNIDA BINTI ABDUL KADIR

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

Date: 10 April 2025


AMINUDIN BIN ABD AZIZ

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

Date: 11 April 2025

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Appendix 1		
BURSA Performance Data		
Indicator	Measurement Unit	2024
Bursa (Energy management)		
Total Energy Consumption	Gigajoules	19,213.20
Bursa (Emissions management)		
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric Tonnes	42.0
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric Tonnes	2,226.20
Bursa (Water)		
Bursa C9(a) Total volume of water used	Megalitres	40.6
Bursa (Diversity)		
Bursa C3(a) Percentage of employees by gender and age group, for each employee category		
Age Group by Employee Category		
Key Management Below 30	Percentage	0
Key Management 30-39	Percentage	0
Key Management 40-50	Percentage	26.3
Key Management Above 50	Percentage	73.7
Senior Management Below 30	Percentage	0
Senior Management 30-39	Percentage	4.7
Senior Management 40-50	Percentage	48.8
Senior Management Above 50	Percentage	46.5
Middle Management Below 30	Percentage	0.8
Middle Management 30-39	Percentage	31
Middle Management 40-50	Percentage	40.6
Middle Management Above 50	Percentage	27.6
Junior Management Below 30	Percentage	41.6
Junior Management 30-39	Percentage	27.9
Junior Management 40-50	Percentage	18.4
Junior Management Above 50	Percentage	12
Non-Executive Below 30	Percentage	6.1
Non-Executive 30-39	Percentage	19.2
Non-Executive 40-50	Percentage	29.3
Non-Executive Above 50	Percentage	45.5
Gender Group by Employee Category		
Key Management Male	Percentage	63.2
Key Management Female	Percentage	36.8
Senior Management Male	Percentage	62.8
Senior Management Female	Percentage	37.2
Middle Management Male	Percentage	45.6
Middle Management Female	Percentage	54.4
Junior Management Male	Percentage	45.8
Junior Management Female	Percentage	54.2
Non-Executive Male	Percentage	69.7
Non-Executive Female	Percentage	30.3
Bursa C3(b) Percentage of directors by gender and age group		
Male	Percentage	67
Female	Percentage	33
50-59	Percentage	11
60-69	Percentage	56
Above 70	Percentage	33
Bursa (Labour practices and standards)		
Bursa C6(a) Total hours of training by employee category		
Key Management	Hours	1,477.1
Senior Management	Hours	2,145.0
Middle and Junior Management	Hours	37,666.1
Non-Executive	Hours	1,005.5
Bursa C6(c) Total number of employee turnover by employee category		
Key Management	Number	0
Senior Management	Number	1
Middle Management	Number	66
Junior Management	Number	74
Non-Executive	Number	1

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Appendix 2 The topics and subject matters covered in this assessment are tabulated below:	CLASSIFICATION OF DATA			
	HIGH	MEDIUM	LOW	UN SUBSTANTIATED
Energy Management				
Greenhouse Gas Emissions Scope 1 & 2				
Water Management				
Employee Workforce Profile				
New Hires and Turnover Rates				
Parental Leave				
Training and Development				
Performance Appraisal				

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 (6 April 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 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.