

INDEPENDENT LIMITED ASSURANCE REPORT ON THE SUSTAINABILITY REPORT OF INTEGRAL DIAGNOSTICS LIMITED ("IDX")

To: The Board of Directors and Management of IDX

Scope of engagement

We have undertaken a limited assurance engagement of the following performance indicators included as part of Integral Diagnostics Limited's ("IDX") Sustainability Report for the financial year ended 30 June 2025.

This engagement was conducted in accordance with the Australian Standard on Assurance Engagements (ASAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

Subject Matter

The performance indicators presented in the Sustainability Report of IDX for the year ended 30 June 2025 ("2025 Sustainability Report") included:

Performance Indicators	Category / Measure	Sustainability Scorecard	Disclosure on Page 18 and 19, 2025 Sustainability Report (FY 2025)
People	People	Headcount	3,025
		Staff turnover %	20.96
	Training Spend	Training and development (\$'000)	1,677
	Net Promoter Score	Employee Net Promoter Score	+1
	Net Promoter Score	Patient Net Promoter Score	+82 (IDX) +70 (Capitol)
Safety	Occupational Health and Safety	Lost time injuries per million hours worked (LTIFR)	4.7
	Fatalities	Fatalities	Nil
	Clinical Health and Safety	Patients ('000)	1,115 (IDX) 729 (Capitol)
		Total exams (million)	4.123
		Patient incidents as a % of exams	0.03%
Gender	% Total workforce	Female	77
		Male	23
		Other	0.1

Performance Indicators	Category / Measure	Sustainability Scorecard	Disclosure on Page 18 and 19, 2025 Sustainability Report (FY 2025)
Gender (Cont'd)	% Senior management	Female	60
		Male	40
		Other	0
	% Executive	Female	14
		Male	86
		Other	0
	% Board	Female	38
		Male	62
		Other	0
Age diversity	% Employees	Under 30	26
		30 – 50	50
		Over 50	24
Years of Service	% Employees	Under 2 years of service	36
		Between 2 and 5 years of service	29
		Over 5 years of service	35
Environment	Co ² -e tonnes	Scope 1 greenhouse gas emissions per exam	0.0002
		Scope 2 greenhouse gas emissions per exam	0.0033
		Scope 1 greenhouse gas emissions	645 (433 IDX, 212 Capitol)
		Scope 2 greenhouse gas emissions – location based	13,609 (8,626 IDX, 4,983 Capitol)
		Scope 2 greenhouse gas emissions – market based	12,993 (8,105 IDX, 4,888 Capitol)
		Scope 3 greenhouse gas emissions	18,492

The FY 2024 Greenhouse Gas Emissions presented in the 2025 Sustainability Report of IDX included:

Greenhouse Gas Emissions (Co ² -e tonnes)	Disclosure on Page 34, 2025 Sustainability Report	
	FY 2024 (including Capitol)	FY 2025
Scope 1 greenhouse gas emissions	689	645
Scope 2 greenhouse gas emissions – location based	13,765	13,609
Scope 3 greenhouse gas emissions	17,720	18,492

Inherent Limitations

There are inherent limitations in performing assurance – for example, assurance engagements are based on selective procedures on the information being examined – and it is possible that fraud, error may occur and not be detected. There are additional inherent risks associated with assurance over non-financial information compiled using definitions and estimation methods developed by the organisation. The level of assurance obtained from a limited assurance engagement is substantially less than that which would have been obtained from a reasonable assurance engagement.

Finally, adherence to Australian Standard on Assurance Engagements (ASAE) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* is subjective and will be interpreted differently by different stakeholder groups.

Our assurance was limited to the 2025 Sustainability Report signed and dated 17 September 2025 and does not extend to the annual statutory financial statements.

Use of this Report

Our responsibility in performing our assurance engagement is to the Directors and Management of IDX only and in accordance with the terms of reference for this engagement and agreed with IDX. We do not therefore accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on this report is entirely at their own risk. No statement is made as to whether the criteria are appropriate for any third-party purpose.

Directors' Responsibility

The Directors' of IDX are responsible for:

- determining that the Subject Matter and their applicable criteria are appropriate to meet their needs and the needs of the users;
- collecting, preparing and presenting the Subject Matter and applicable criteria; and
- maintaining adequate records and internal controls that are designed to support the disclosures made in the 2025 Sustainability Report.

Assurance Practitioner's Responsibility

Our responsibility is to express a limited assurance conclusion as to whether the Subject Matter is presented in accordance with the applicable criteria in all material respects based on the procedures performed and the evidence obtained.

Assurance Approach

Our assurance approach was conducted, and our engagement has been planned and performed, in accordance with Australian Standard on Assurance Engagements (ASAE) 3000, *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("Standard").

Level of Assurance

A limited assurance engagement consists of making enquiries and applying analytical and other evidence-gathering procedures that are sufficient for us to obtain a meaningful level of assurance as the basis for a conclusion. The procedures performed depend on the assurance practitioner's judgement including the risk of a material misstatement of the specific Subject Matter information, whether due to fraud or error. While we considered the effectiveness of Management's internal controls when determining the nature and extent of our procedures, our review was not designed to provide assurance on internal controls. We believe that the evidence we obtained is sufficient and appropriate to provide a basis for our conclusion.

Our Independence and Quality Control

In accordance with APES 110 Code of Ethics for Professional Accountants (including Independence Standards), PKF and all personnel involved in this engagement have met the independence and ethical requirements. The firm also complies with the requirements of Australian Standard on Quality Control ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*.

Summary of Work Performed

Our assurance procedures performed included, but were not limited to:

- Gaining an understanding of the reporting process related to the selected Environment, Social and Governance Performance Indicators;
- Interviewing process owners of the Subject Matter to understand the key issues related to selected Environment, Social and Governance Performance Indicators;
- Assessing the suitability and application of the criteria in respect of the Subject Matter covered by Assurance;
- Evaluating the design and implementation of the key processes, systems and controls for collecting, managing and reporting the Subject Matter covered by Assurance and review of certain controls for collecting, managing and reporting the Subject Matter covered by Assurance; and
- Agreeing the Subject Matter covered by Assurance to relevant underlying sources on a sample basis.

In accordance with the Standard we have:

- Used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the performance data covered by Assurance, whether due to fraud or error;
- Considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- Ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.

Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express an opinion providing reasonable assurance about whether the Subject Matter has been reported, in all material respects, in accordance with the criteria.

Assurance Conclusion

Based on the procedures performed and evidence obtained, we are not aware of any material amendments that need to be made to the assessment of key performance indicators for them to be in accordance with the applicable criteria.

A smaller version of the PKF logo, featuring the same circular icon and 'PKF' text.

PKF

Melbourne, 17 September 2025

A handwritten signature in black ink that reads 'Kaitlynn Brady'.

Kaitlynn Brady

Partner