

## ESG PERFORMANCE DATA

### Environmental Performance

Parameter	Units	2022	2023	2024
<b>Energy</b>				
<u>Electricity</u>				
Total Electricity Consumption	MWh	23,861	27,028	25,874
Rooftop Solar PV Consumption	MWh	640	664	1,120
Green Electricity Purchased via Green Electricity Tariff	MWh	5,000	6,000	5,815
<u>Fuel</u>				
Diesel Consumption	Liter	3,604,783	4,225,355	10,083,554
LPG Consumption	m <sup>3</sup>	143,192	308,875	93,504
Petrol/Gasoline Consumption	Liter	95,112	107,513	147,049
Natural Gas	mmBTU	27,348	17,144	17,765
<b>Air Emissions</b>				
NOX Emission	kg	85	99	146
SOX Emission	kg	Not Available	0	0
Volatile Organic Compounds (VOC) Emission	kg	Not Available	0	0
<b>Water &amp; Wastewater</b>				
<u>Water Consumption</u>				
Municipal potable water	m <sup>3</sup>	225,916	253,811	220,226
Harvested rainwater	m <sup>3</sup>	0	7,650	11,187
Surface water from rivers, lakes, natural ponds	m <sup>3</sup>	0	0	0
Groundwater from wells, boreholes	m <sup>3</sup>	0	29	316
Used quarry water collected in the quarry	m <sup>3</sup>	0	0	0
External wastewater	m <sup>3</sup>	0	0	0
Sea water, water extracted from the sea or the ocean	m <sup>3</sup>	0	0	0
Total water consumption	m <sup>3</sup>	225,916	261,490	231,729
<u>Wastewater/Effluent Discharge</u>				
Discharge to Off-site Water Treatment Plant	m <sup>3</sup>	10,744	1,310	9,548
Discharge to Ocean	m <sup>3</sup>	0	0	0
Discharge as Surface Water	m <sup>3</sup>	0	0	71,584
Discharge to Subsurface/Well	m <sup>3</sup>	0	0	0
Others	m <sup>3</sup>	0	0	0
Total wastewater/effluent discharge	m <sup>3</sup>	10,744	1,310	81,132
Percentage of WSC sites located in water stressed area	%	6%	5%	7%
Water consumed in water stressed area	m <sup>3</sup>	13,859	6,848	31,258
Cost associated with water-related risk	RM	0	0	0
Investment in water saving initiative	RM	0	0	0
Number of incidents related to non-compliance with water consumption related to local regulations	No. of Incidents	0	0	0

## SUSTAINABILITY REPORT

Parameter	Units	2022	2023	2024
<b>Waste</b>				
Waste Generation				
Total waste	tonnes	3,041	5,373	13,344
Hazardous	tonnes	1,070	549	2,061
Non-recycled	tonnes	1,876	3,132	7,612
Recycled	tonnes	951	1,692	3,671
<b>Environmental Management &amp; Compliance</b>				
Environmental Fines/Penalties	RM	0	0	0
<b>Greenhouse Gas and Climate Change</b>				
Scope 1	tCO <sub>2</sub> e	14,217	15,452	32,079
Scope 2	tCO <sub>2</sub> e	11,008	14,060	12,701
Internal carbon price	RM/tCO <sub>2</sub> e	Not Used		
Flaring emission from LPG storage tank	tCO <sub>2</sub> e	0	0	0
Methane Emission	tonnes	0	1	36
Emission Intensity	tCO <sub>2</sub> e/1,000 man-hours worked	2.30	1.88	2.45

## Social Performance

Parameter	Units	2022	2023	2024
<b>Health and Safety</b>				
Percentage of sites with ISO 45001:2018 certification	%	63%	69%	67%
Percentage of sites with ISO 14001:2015 Environmental Management System certification	%	56%	54%	60%
<b>H&amp;S Training</b>				
Number of staff trained on safety	No. of staff	1,702	5,352	4,092
Lost Time Incident Rate (LTIR), including contractors	per 1,000 hours worked	0	0.2	0.05
Number of work-related fatalities for staff	No. of staff	0	0	0
Number of work-related fatalities for contractor	No. of contractor	0	0	0
<b>Communities</b>				
Total Amount of donations or community investments	RM	32,253	875,433	777,578
<b>Labour Standards</b>				
Total number of staff	No. of staff	3,865	5,752	5,854
Total number of contractors	No. of contractor	1,722	4,660	4,713
Full time staff voluntary turnover rates	%	1.73%	11.00%	9.29%
Percentage of employees that are contractors or temporary staff	%	31%	81%	81%
Amount of time spent on employee development training to enhance knowledge or individual skills	hours per employee	5.00	14.00	19.68
Percentage of staff with a disability	%	0%	0%	0%
Percentage of women in the workforce (include contractors)	%	8%	8%	11%

## Governance

Parameter	Units	2022	2023	2024
<b>Anti-Bribery and Anti-Corruption</b>				
Total amount of political contributions made	RM	0	0	0
Number of staff disciplined or dismissed due to non-compliance related to Anti-Bribery/Anti-Corruption	No. of Staff	0	0	0
Cost of fines, penalties or settlements in relation to corruption	RM	0	0	0
<b>ESG Provisions</b>				
Provisions for fines and settlements specified for ESG issues	RM	0	0	0

Overview of  
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## BURSA MALAYSIA SUSTAINABILITY REPORTING DATA

Indicator	Measurement Unit	2023	2024
<b>Bursa (Anti-corruption)</b>			
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category			
Leadership Team	Percentage	100	100
Managers	Percentage	100	97
Executives	Percentage	100	96
Non-Executives	Percentage	100	95
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	0	0
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
<b>Bursa (Community/Society)</b>			
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	875,433	777,578
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	7,759	11,936
<b>Bursa (Diversity)</b>			
Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
Age Group by Employee Category			
Leadership Team Under 30	Percentage	0	0
Leadership Team Between 30-50	Percentage	38	39
Leadership Team Above 50	Percentage	62	61
Manager Under 30	Percentage	1	2
Manager Between 30-50	Percentage	76	75
Manager Above 50	Percentage	24	23
Executive Under 30	Percentage	23	27
Executive Between 30-50	Percentage	67	64
Executive Above 50	Percentage	10	9
Non-Executive Under 30	Percentage	26	26
Non-Executive Between 30-50	Percentage	68	67
Non-Executive Above 50	Percentage	6	7
Gender Group by Employee Category			
Leadership Team Male	Percentage	85	86
Leadership Team Female	Percentage	15	14
Manager Male	Percentage	77	77
Manager Female	Percentage	23	23
Executive Male	Percentage	78	77
Executive Female	Percentage	22	23
Non-Executive Male	Percentage	97	94
Non-Executive Female	Percentage	3	6
Bursa C3(b) Percentage of directors by gender and age group			
Male	Percentage	78*	75

Internal assurance   External assurance   No assurance   (\*)Restated

Indicator	Measurement Unit	2023	2024
Female	Percentage	22*	25
Under 30	Percentage	0	0
Between 30-50	Percentage	22	13
Above 50	Percentage	78	87
<b>Bursa (Energy management)</b>			
Bursa C4(a) Total energy consumption	Megawatt	27,028*	25,874
<b>Bursa (Health and safety)</b>			
Bursa C5(a) Number of work-related fatalities	Number	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.20*	0.05
Bursa C5(c) Number of employees trained on health and safety standards	Number	5,352	4,092
<b>Bursa (Labour practices and standards)</b>			
Bursa C6(a) Total hours of training by employee category			
Leadership Team	Hours	No Data Provided	398
Manager	Hours	No Data Provided	5,444
Executive	Hours	No Data Provided	17,550
Non-Executive	Hours	No Data Provided	89,036
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	81	81
Bursa C6(c) Total number of employee turnover by employee category			
Leadership Team	Number	6	7
Manager	Number	37	25
Executive	Number	177	171
Non-Executive	Number	321	368
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0
<b>Bursa (Supply chain management)</b>			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	62	60
<b>Bursa (Data privacy and security)</b>			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
<b>Bursa (Water)</b>			
Bursa C9(a) Total volume of water used	Megalitres	261*	232
<b>Bursa (Waste management)</b>			
Bursa C10(a) Total waste generated	Metric tonnes	5,373*	13,344
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	1,692*	3,671
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	3,681*	9,673
<b>Bursa (Emissions management)</b>			
Bursa C11(a) Scope 1 emissions in tonnes of CO <sub>2</sub> e	Metric tonnes	15,452*	32,079
Bursa C11(b) Scope 2 emissions in tonnes of CO <sub>2</sub> e	Metric tonnes	14,060*	12,701
Bursa C11(c) Scope 3 emissions in tonnes of CO <sub>2</sub> e (at least for the categories of business travel and employee commuting)	Metric tonnes	-	8,055

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## STATEMENT OF ASSURANCE

In strengthening the credibility of the Sustainability Report, selected aspects of this Sustainability Report have been subjected to an internal review by Wasco's internal auditors and approved by the Audit Committee of Wasco.

### Subject Matter

The subject matter covered by the internal review focused on the common material sustainability matters of the selected aspects as below and included the following common indicators:

- a. Energy Management
  - i. Total energy consumption in MWh.
- b. Emissions
  - i. GHG emissions (Scope 1 & 2) from operations in tCO<sub>2</sub>e.
  - ii. NOx and SOx emissions in kg.
- c. Water Management
  - i. Total volume of water consumed in m<sup>3</sup>.
  - ii. Total volume of water recycled and reused in m<sup>3</sup>.

### Scope

The boundary of the internal audit review are operations of Wasco, of which comprised five (5) legal entities (both local and overseas) as stated below:

- PT Wasco Engineering International ("PT WEI")
- Wasco Coatings Middle East QFC LLC ("WCME")
- Wasco Process Engineering Sdn. Bhd. ("WPE")
- Wasco AgroTech Sdn. Bhd. ("WAT")
- Wasco Coatings Malaysia Sdn. Bhd. ("WCM")

#### Note:

- i. Review for WPE and WAT focused on Renewable Energy ("RE") - solar panel only.
- ii. Validation of data for PT WEI and WCME were conducted based on desktop review.



## INDEPENDENT ASSURANCE OPINION STATEMENT

To the Directors of Wasco Berhad

Holds Statement No.: SRA 822929

The British Standards Institution (**BSI**) has conducted a limited assurance engagement on the sustainability information (described in the "Scope") in the Sustainability Report of Wasco Berhad Integrated Annual Report 2024.

### Scope

The scope of engagement agreed upon with Wasco Berhad includes the following:

The data reviewed in support of this assurance statement is provided in Appendix 1 for reference. The assurance covers the information of the following subject matters in the Wasco Berhad Sustainability Report for 2024.

1. Assurance on LTI
  - a) Total number of employees (direct & indirect)
  - b) Total number of work attendance (manhours for direct & indirect employees)
  - c) Total number of accident/incident and Lost Time Incident calculation
2. Renewable Energy Reliance
  - a) Total purchased electricity & Green Electricity Tariff (GET)
  - b) Total Rooftop Solar PV Consumption
3. Number of work-related fatalities
  - a) Number of fatal accident/incidents

### Criteria

The selected information was reported in accordance with guide requirements as following:

- Bursa Malaysia Sustainability Reporting Guide

The selected information was verified in accordance with standard requirements as following:

- International Standard on Assurance Engagements (ISAE) 3000 (Revised)

### Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the "Scope" above.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, in accordance with ISAE 3000 (Revised).

### Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised). Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top-level review of issues raised by external parties that could be relevant Wasco Berhad policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers and staffs on Wasco Berhad approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- document review of relevant systems, policies, and procedures where available.
- review of supporting evidence for claims made in the reports.
- visit of the headquarter office to confirm the data collection processes, record management and practices.

### Responsibility

Wasco Berhad is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

### Independence, Quality Control and Competence

BSI is independent to Wasco Berhad and has no financial interest in the operation of Wasco Berhad other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Wasco Berhad only for the purposes of verifying its statements relating to the Scope above.

This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by Wasco Berhad. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Wasco Berhad is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), and management systems and processes.

Issue Date: 6 March 2025

For and on behalf of BSI:



Hafriazhar Mohd. Mokhtar, Lead Assurer



Evelyn Chye, Managing Director BSI Malaysia

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**Appendix 1:**

<b>Assurance Category</b>	<b>Verified Info</b>	<b>Quantity</b>	<b>Unit</b>
Lost Time Incident (LTI)	Total number of employees (direct & indirect)	5854	Headcount
	Total number of work attendance (manhours for direct & indirect employees)	18,274,778	Hours
	Total number of accident/incident and Lost Time Incident calculation	1	Nos
	Number of work-related fatalities	0	Nos
	Number of fatal accident/incidents	0	Nos
Renewable Energy Reliance	Total purchased electricity & Green Electricity Tariff (GET)	5,814,293	kWh
	Total Rooftop Solar PV Consumption	1,120,460	MWh
	Total electricity consumption (include Solar & GET)	25,874,124.24	kWh