

WASTE SERVICES GROUP

November 2023

Sustainability Report



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About this Report

This is WSG's inaugural sustainability report, representing an important milestone in our ESG journey and reflects WSG's commitment to being an emerging leader in ESG within the Australian waste industry. The report provides an overview of WSG's approach to sustainability and performance on our material topics, as identified within our materiality assessment, over the last financial year (1 July 2022 to 30 June 2023) and covers all the operational brands within WSG.

WSG is committed to transparency and will regularly report on our sustainability-related impacts and progress towards achieving our sustainability goals.

This report is completed in reference to the Global Reporting Initiative (GRI) Standard and draws upon the Sustainability Accounting Standards Board (SASB) Waste Management Standard and the United Nations Development Goals (UNSDGs).

Questions about this report or sustainability at WSG can be directed to: sustainability@wsgrp.com.au

Cover image: Drink bottles collected for recycling ©AdobeStock

Sustainability Highlights

Operations



Number of employees

495



Number of vehicles

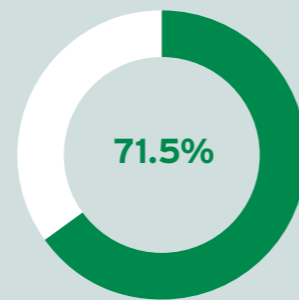
183

heavy vehicles

68

passenger and light commercial vehicles

Procurement



Amount procurement budget spent on local suppliers (99% on Australian suppliers)

Training and education



1907hrs

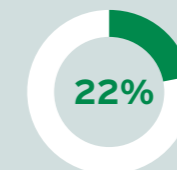
Delivered of training to employees



5.5hrs

Average annual training hours per employee

Diversity and inclusion



Proportion of women employed across WSG



Proportion of women in management roles across WSG



Proportion of women in operational office roles across WSG

Employee engagement



79%

Employee engagement



84%

of employees recommend WSG to others as a great place to work

Sustainability

- ✔ Appointment of a Group ESG Manager who sits on the WSG Executive team
- ✔ Completed our first Materiality Assessment
- ✔ Successfully met all of our Sustainability Performance Targets under our Sustainability Linked Loan for CY22
- ✔ Completed our first carbon inventory
- ✔ Launched our net zero journey
- ✔ Published our first sustainability report

Supporting our customers' waste diversion

* excludes Liquids business



553kt

Total waste collected



180kt

Total waste diverted from landfill to recycling and composting



1

Introduction

1.1 Message from the Chair and the CEO

We are pleased to present WSG's inaugural sustainability report.

WSG have prepared and publicly released this report both in response to increasing market and stakeholder expectations around environmental, social, and governance (ESG) maturity for all organisations, including our own, and to transparently outline our ESG commitment as a company in terms of what we have already achieved and where we are going.

The waste industry plays a critical role in enabling a sustainable future and the industry is undergoing a global green transition where the fundamentals are changing for how society thinks about and manages waste. WSG is very well placed through our various business models and service offerings to help lead this transition.

Recognising the importance of sustainability and our position in the waste sector, WSG is increasingly focused on ESG. This last financial year was important for the Group and we are proud of how we organised and energised our sustainability initiatives.

In March 2022 we finalised our ESG-related targets under our sustainability-linked loan (SLL) that sends a strong signal about our intentions to accelerate our ESG performance.

In June 2022 we appointed a dedicated Group ESG Manager who, along with several other resourcing and commitment changes, has enabled a step change for the Group.

With the enabling pieces in place, in FY23 we conducted our first materiality assessment which identified the most important sustainability issues for us to prioritise as a business. From here we built our first ESG Action Plan that is guiding us into 2024. WSG also completed our first comprehensive carbon inventory and launched our net zero journey which culminated in a net zero scope 1 and 2 (and scope 3 category 3) emissions target by 2050 with a near-term target of 19% reduction by FY32, from a FY22 baseline.

Next year we will take this further by submitting our science-based emissions reduction target to the Science Based Target Initiative (SBTi).

Finally, we are pleased to advise that we formally joined the United Nations Global Compact (UNGC) network in August 2023 which, along with our SLL, helps ground our sustainability efforts in global best practice.

In addition to improving our own corporate sustainability, FY23 was also an important year for WSG's ability to deliver sustainability-related services to our clients. In February 2023, the highly-respected waste services advisory firm APC Waste Consultants (APC) joined WSG. APC specialises in waste characterisation reviews and audits, waste management plans and technical advisory services, better enabling WSG to advise not only APC's but WSG's clients more broadly on efficiency and sustainability opportunities in the waste sector.



APC team performing a waste audit for a client

Sustainability has never been a higher priority for WSG and our entire team. WSG have clear commitments to be an emerging sustainability leader in the Australian waste industry while also pursuing promising financial opportunities through the delivery of sustainable waste management solutions.

It is great to see how much we have achieved in a relatively short time span. But there is much more to do, and going forward we are finalising our net zero target and our offset and decarbonisation pathway and are exploring efficiency gains and alternative fuel options for our fleet. WSG also plan to support our customers evolving requirements and more circular economy opportunities generally through our sustainability partnering approach and provision of advisory services and solutions.

Through this inaugural sustainability report we are proud to share how our ESG journey is progressing and we look forward to providing you with further updates on our progress in the months and years to come.



Phil Garling AM
Chair, WSG



Matt Tamplin
Chief Executive Officer, WSG

1.2 About Waste Services Group

Waste Services Group (WSG) is a privately owned waste services company operating in the commercial and industrial segment of the Australian waste sector. Since our inception in 2016, we have quickly become the fastest growing waste management company in the Australian market, providing services nationally and operating on the ground in Victoria, New South Wales and Queensland, supporting around 10,000 customers and employing approximately 500 people.

1.2.1 Our Network

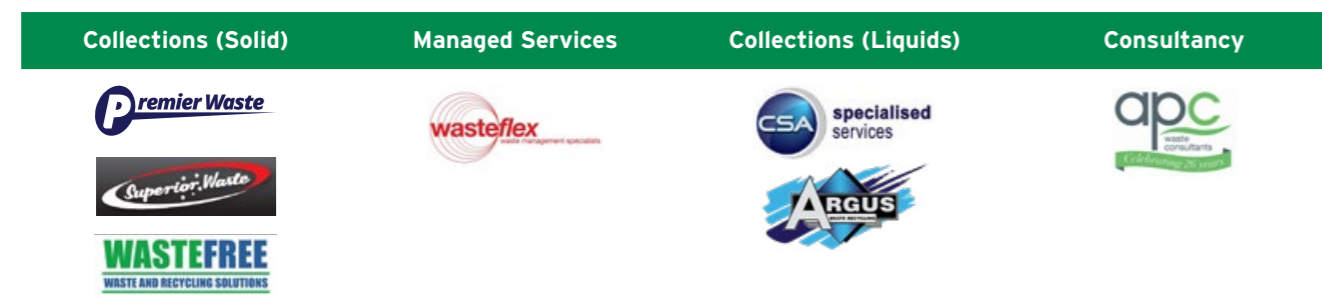
Our network of waste management services operates across the Australian waste market, and is split into four divisions (Figure 1):

- **Collections** in Victoria are operated under the Premier Waste and Superior Waste brands, while Wastefree operates in the NSW market. Through these businesses, WSG provides waste collection and disposal services for predominantly SME commercial and industrial customers, spanning a variety of sectors including consumer products distribution, healthcare, education, logistics, manufacturing, and automotive.
- **Managed Services** operates under the Wasteflex brand and as the largest business of its kind in Australia, we deliver end-to-end waste management services for our customers via a network of over 200 contractors. Through this, we provide support by co-ordinating waste collection and disposal

services, invoice and reporting consolidation, and the development of ESG-related solutions.

- **Liquids Division** supports our clients with the collection and processing of liquid waste across several industry segments in Melbourne and SE Queensland. Operating via the brands CSA Specialised Services (CSA) and Argus Waste Recycling, this division offers an important range of services, including liquid waste collection and resource recovery, specialised industrial services and non-destructive digging and location services for the broader commercial and industrial market sector, as well as the utilities and infrastructure sectors.
- **APC Waste Consultants (APC)** are an independent waste consultancy, operating for over 26 years delivering specialist waste management services, strategies and resource recovery solutions for a broad range of government, commercial and industry customers throughout Australia.

Figure 1: WSG Operations



1.2.2 Our Values

WSG maintains a people-first approach to business. We are committed to operating with transparency and integrity, and throughout FY23 we worked to create a Culture Framework that outlines our values and beliefs and models our approach to doing business. This

framework, identified in Figure 2, will shape and guide our everyday operations and is framed around three overarching principles: We are one team; We make good things happen; and We always deliver, safely.

Figure 2: WSG Culture framework

WSG Behaviours + Peer Group Questions

We are one team	We make good things happen	We always deliver, safely
<p>Whether with teammates, our customers, or partners, we're all on the same side. People-first, we believe success comes from great relationships, so we work together to get the best outcomes for all.</p>	<p>What we do makes a real difference, because we believe there are better ways to deal with waste. That's why we value fresh and creative thinking continuously improving our workplace and planet.</p>	<p>As a business on the go, we're only ever as good as our last job. So we back up the talk with action. Putting safety first and following through on promises, striving to never let ourselves or our customers down.</p>
<p>Collaborative Works in partnership with others to meet shared objectives.</p>	<p>Instils Trust Gains the confidence and trust of others through honesty, integrity, and authenticity.</p>	<p>Customer Focused Builds strong customer relationships and delivers customer-focused solutions.</p>
<p>Effective Communicator Communicates clearly and appropriately to deliver messages to varied audiences.</p>	<p>Quality Decision-makers Makes good and timely decisions that keep the organisation safe and delivering their goals.</p>	<p>Accountable Holds self and others accountable to meeting commitments.</p>
<p>Aware of impact on others Understands how behaviours and actions impact those around them.</p>	<p>Action Oriented Takes on new opportunities and challenges with a sense of urgency, high energy, and enthusiasm.</p>	<p>Results Driven Consistently achieves results, even under challenging circumstances.</p>

2

Our Approach to Sustainability



CSA Specialised Services - Emergency response services

2.1 Sustainability Position Statement

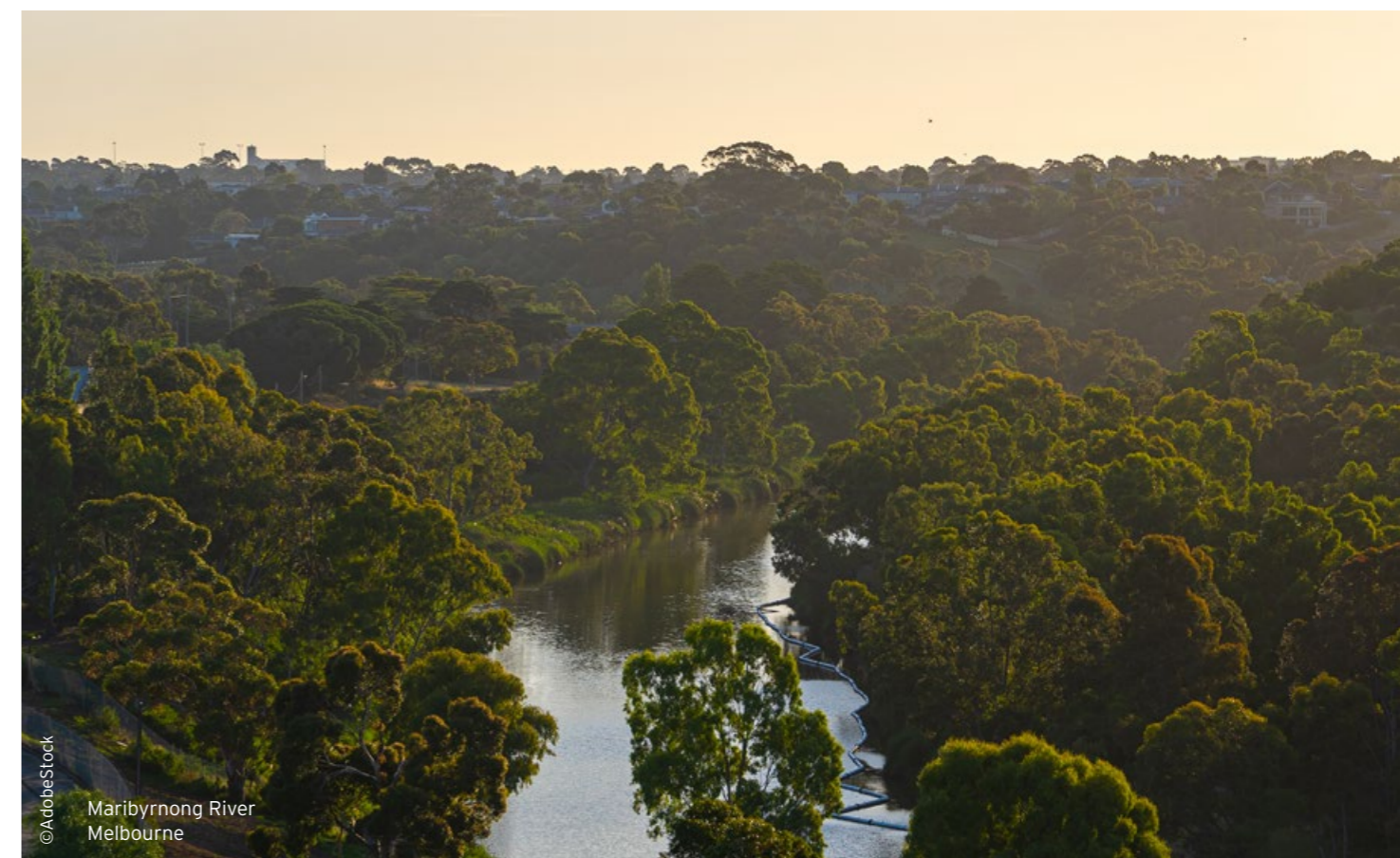
WSG recognises the importance of the Paris Agreements' objectives in ensuring a global warming limit of below 2°C and attempting to limit warming to 1.5°C compared to pre-industrial levels.

This is an acknowledgment of the Intergovernmental Panel on Climate Change (IPCC)'s evaluation of climate science. To contribute to these global objectives, WSG is looking to embed Environment, Social, and Governance (ESG) considerations throughout the Group, including a decarbonisation commitment.

WSG acknowledges its potential exposure to both the physical and transitional risks of climate change and will analyse these exposures further in the coming years. Like many businesses, WSG's operations

have the potential to be affected by increasing temperatures, extreme weather conditions and natural disasters, as well as an increasingly complex and changing regulatory environment as industries and governments attempt to curb the physical impacts of climate change.

At WSG, we recognise the importance of ESG considerations for our business and stakeholders and are committed to minimising our negative impacts on people and the planet.



©AdobeStock

Maribyrnong River Melbourne

2.2 Our ESG Journey

The ESG landscape for the Australian waste sector is experiencing significant change, driven by growing demand for emissions reductions, increased desire to see waste diverted from landfill, increasing regulation to transition to a circular economy, and expanding data requirements and transparency expectations.

Over the past 18 months we have been on an important journey, with FY23 marking several major milestones as we strive to become an emerging ESG leader in Australia's waste sector. Most notably, we finalised in early 2022 our ESG targets for a sustainability-linked loan which we see as key for focusing our efforts and keeping us accountable on ESG issues.

Another milestone was the appointment of our first Group ESG Manager at the end of FY22 which provided the enabling capacity and specialisation to set the course for the business around sustainability.

Next, we completed our first ESG materiality assessment which provided far greater understanding of our main impacts as well as the key sustainability issues affecting WSG following which we identified our priorities for FY23 and into FY24 through the development of our first ESG action plan to guide WSG's sustainability journey over the following 18 months.

Throughout FY23, WSG began implementing priority actions identified by the ESG roadmap, which most notably include:

- Conducting an emissions baseline for FY22,
- Developing WSG's net zero strategy, and
- Developing WSG's offset strategy.

In FY23 WSG implemented enabling ESG governance by involving the leadership team in driving changes to the business that have accelerated action across our material sustainability issues.

The release of this sustainability report represents a new milestone for us along our ESG journey: our commitment to ESG disclosure and transparency. WSG plan to release similar reports annually to provide an ongoing view of our sustainability impacts and maturation and to report on the important progress we are making.

2.3 Material Topics

In FY23 WSG engaged specialist consultants to support us in undertaking our first ESG materiality assessment.

This allowed us to align our ESG efforts to global best-practice, identify significant ESG impacts and embed important material issues into our organisation. The materiality process was conducted over four stages.

The first stage involved the evaluation of a range of available documents, information, and best-practice disclosures, including:

- Relevant WSG ESG information, disclosures, and documentation
- ESG changes and the landscape of the waste and recycling industry
- Emerging issues, trends, and the changing global reporting landscape
- Australian and international regulatory expectations
- The disclosures and publicly available information from industry peers

Evaluating the above provided a list of actual and potential ESG topics relevant to our business.

We then conducted several internal and external interviews covering a range of stakeholders from WSG executives and management, to customers and investors. This helped us understand what our stakeholders consider most important in relation to our business and their perspectives on our current approach to ESG.

For the next stage, we prioritised the topics based on the responses and mapped them across a materiality matrix according to their importance to internal and external stakeholders. This assisted in selecting the final shortlist of the ESG topics most material to WSG.

To garner additional input and determine an appropriate prioritisation threshold (prioritised vs secondary topics), we workshopped the final materiality matrix with our senior leadership team which includes the General Managers of our operational divisions and Heads of the enabling functions across the business including Health, Safety & Quality, Finance, Data Analytics & Reporting, and ESG.

The outcome of this materiality assessment is presented in the materiality matrix overleaf (Figure 3).

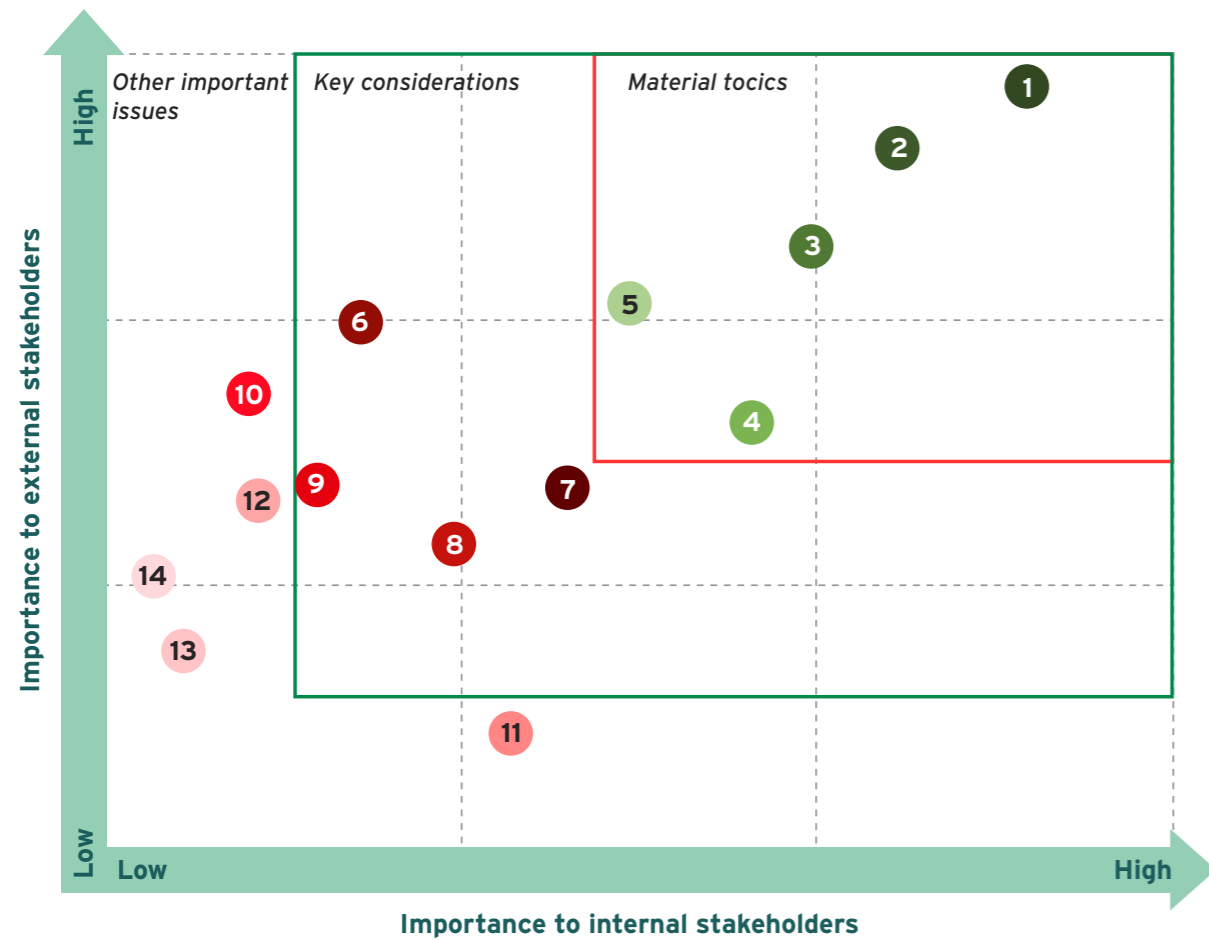
2022

2023

JANUARY Livingbridge investment in WSG	MARCH Finalise Ares Sustainability Linked Loan targets	JUNE Appointment of Group ESG Manager	JULY Completion of second Modern Slavery Statement	OCTOBER First Materiality Assessment completed	APRIL Preparation of Greenhouse Gas Emission baseline	JUNE Updated Customer Environmental Reporting	30 JUNE 100% GreenPower at all sites	AUGUST Became a Participant of United Nations Global Compact	AUGUST '7 Rules to Live By' launched	SEPTEMBER Establishment of WSG Culture Framework	OCTOBER Commitment to Net Zero target	NOVEMBER Published our first sustainability report
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Figure 3: Final FY23 Materiality Matrix

Materiality matrix - WSG - overlaid with reporting status



Prioritised Material Sustainability Topics

- 1 Circular economy / resource recovery** This refers to WSG's commitment towards increasing resource recovery (diverting waste from landfill) and accelerating the transition to a circular economy.
- 2 Sustainability reporting / customer environmental reporting** This refers to: WSG's approach to reporting on sustainability and disclosing information including referencing established frameworks such as GRI, SASB, UN SDGs, and UN Global Compact. It also refers to WSG's approach to reporting and disclosing environmental information to its customers on the service it provides, in line with customer expectations and requirements.

- 3 Carbon Footprint and Decarbonisation** This refers to addressing WSG's direct greenhouse gas (GHG) emissions (Scope 1), indirect emissions (Scope 2) and supply chain related emissions (Scope 3) that it generates through its operations.
- 4 Labour Practices and Employee Health and Safety** This refers to WSG's ability to uphold commonly accepted labour standards in the workplace, including compliance with labour laws and internationally accepted norms and standards.
- 5 Supply Chain Management** This refers to WSG's management of ESG risks within a company's supply chain. It addresses issues associated with environmental and social externalities created by suppliers through their operational activities. Such issues include but are not limited to, environmental responsibility, human rights, labour practices, and ethics and corruption.

Secondary Material Topics

- 6 Community Relations** This refers to management of the relationship between WSG and the communities in which they operate, including engagement with social enterprises and local communities.
- 7 Employee Engagement** This refers to WSG's ability to ensure that its culture, hiring and promotion practices embrace the building of a supportive workforce culture, with high staff engagement. Correlation between purpose and employee motivation levels as well as higher staff retention rates.
- 8 Training and education** This refers to WSG's approach to training, education, and professional development of employees.
- 9 Environmental Compliance** This refers to WSG's compliance with environmental regulations and ensuring that wastes are handled, stored, and disposed of appropriately, along with any other environmental compliance obligations that are part of the regulatory environment and apply to WSG's business.
- 10 Industry Collaboration** This refers to WSG's contribution to collaboration with industry to accelerate the widespread acceptance of sustainable business practices - particularly in driving the circular economy and partnerships between businesses across the supply chain.
- 11 Diversity and Inclusion** This refers to issues of discriminatory practices based on gender, ethnicity, religion, sexual orientation, and other factors, and WSG's efforts to create an inclusive workplace environment.
- 12 Indigenous Rights** This refers to WSG's management of the relationship between businesses and the First Nations communities in which they operate, including treatment of First Nations peoples and First Nations employment. This includes considering whether a Reconciliation Action Plan and other strategies have been developed.
- 13 Modern Slavery** This refers to WSG's ability to manage and mitigate risks associated with modern slavery in the company's business and within its supply chain. Practices that constitute modern slavery can include human trafficking, slavery, servitude, forced labour, debt bondage, forced marriage, and the worst forms of child labour.
- 14 Customer Welfare** This refers to WSG's ability to provide consumers with services that are aligned with societal expectations.

2.4 ESG strategy

Using the foundation of our first materiality assessment, WSG developed an ESG action plan that is guiding our activities into 2024.

WSG acknowledges that this action plan is only one facet of a comprehensive ESG strategy and are committed to developing a more robust best-practice ESG Strategy that can guide the business through the medium-term. We have engaged a specialist sustainability advisory firm to help us develop this strategy including an updated action plan. Developing this strategy involves selecting indicators, setting ambition levels and targets, and identifying further actions (or refining current ones) and WSG aims to implement this strategy in FY24.



Premier Waste - rear lift collections vehicle

2.5 United Nations Sustainable Development Goals

WSG supports global sustainable development and so we have mapped our material sustainability topics to the UN Sustainable Development Goals (SDGs) to highlight the ways in which we contribute (details shown in Appendix B). Striving to align our ESG outcomes with the UN SDGs helps us to ensure global best practice and to consider sustainable development in our daily operations.

Figure 4: Relevant United Nations Sustainable Development Goals



2.6 Governance of Sustainability

Governance Framework

WSG recognise the importance of effective governance to achieve our goal of delivering waste solutions as sustainably as possible. It includes effective oversight of ESG, risk management, and transparency.

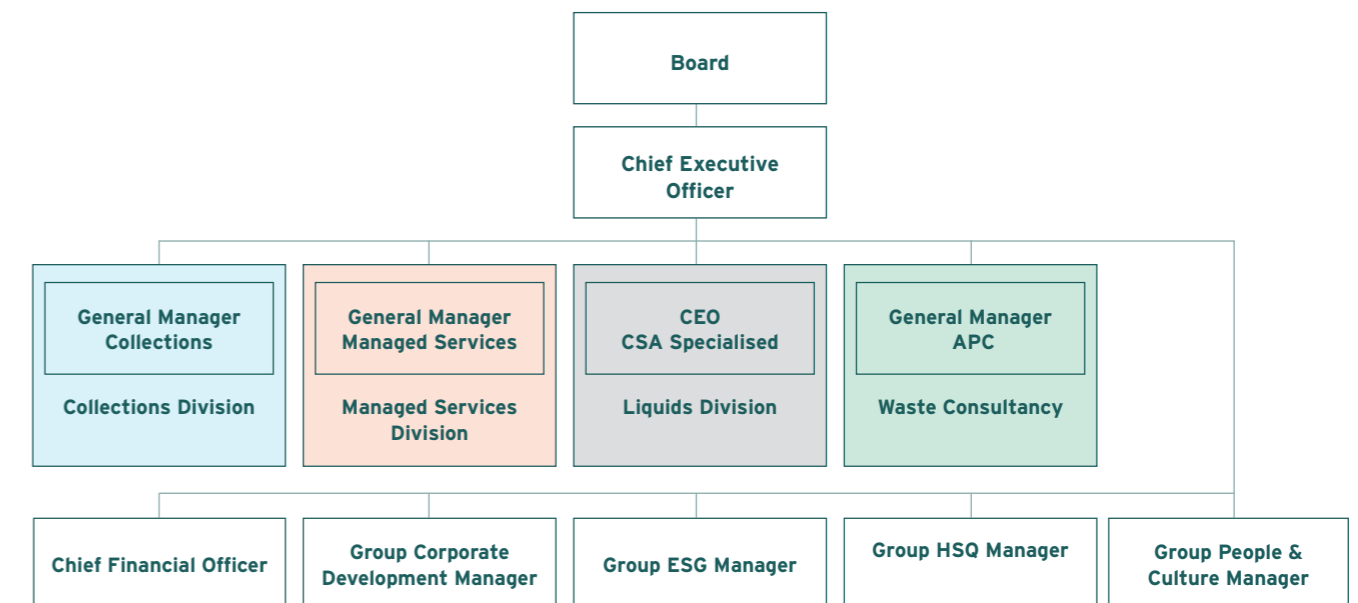
Governance of sustainability at WSG is overseen by the Board, with responsibility for day-to-day ESG management spread across our senior leadership team. WSG's Group ESG Manager (who reports to the CEO) coordinates our ESG efforts and drives the development and implementation of ESG strategy across the organisation. Other key leadership roles

overseeing aspects of ESG include the Chief Executive Officer, Group HSQ Manager and the Group People & Culture Manager.

Progress on ESG-related issues is reported to the Board via monthly ESG updates. Importantly, WSG's Board was involved in the materiality assessment process and various sustainability workshops which has helped build collective knowledge and skills for effective ESG governance and integration.

The senior leadership team were involved in the approval and review of our material ESG topics and in guiding this report.

Figure 5: Group Management Structure - Current at November 2023
CEO, direct reports and broader executive team



Commercial paper for recycling



Risk Management

Our Board's Audit & Risk Committee has oversight of our risk management framework, including ensuring that relevant ESG-related risks are assessed and managed under our enterprise-wide risk management framework. The company's risk register is reviewed and updated six monthly, with the Group HSQ Manager charged with maintaining it.

Sustainability-Linked Loan

WSG is operating under the financial arrangements of a sustainability-linked loan (SLL) provided through Ares to WSG. This was facilitated by Livingbridge, a mid-market private equity investor that acquired

a majority stake in WSG in January 2022. Our SLL helps ground our efforts to improve our sustainability performance. The SLL includes incentives for WSG to meet multiple sustainability performance targets (SPTs) for improved ESG outcomes. These include:

- **Environmental targets**, including a commitment to net zero emissions and supporting actions.
- **Social targets**, relating to the training and education of our employees.
- **Governance targets**, which include performing compliance reviews for the subcontractors and post-collections facilities we work with.



Superior Waste - front lift collections vehicle

3

Sustainability Performance (ESG)

WSG is committed to embedding ESG throughout the business and FY23 highlights the considerable progress we have made in improving our social and environmental outcomes. As we continue in these efforts, we aim to ensure our approach is guided by best practice and contributes to global sustainable development.

3.1 Environmental Performance

WSG is striving to continuously reduce the environmental impact of our operations. WSG are certified to ISO 14001 Environmental Management Systems and our Environmental Policy sets out the requirements of our Integrated Management System, which includes to identify operational aspects and controls to eliminate or minimise environmental impacts.

The following topics highlight our contributions to SDG 3 (Good Health and Wellbeing), SDG 11 (Sustainable Cities and Communities), SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action).



Wastefree - rear lift collections vehicle



Premier Waste - hook lift and bulk bin

3.1.1 Carbon Footprint and Decarbonisation

WSG acknowledges the contribution of the waste sector to climate change and that we are uniquely positioned to assist in the decarbonisation of our industry.

This year WSG completed, in close collaboration with a specialist advisory firm a comprehensive greenhouse gas (GHG) baseline assessment in line with the GHG Protocol **Corporate Value Chain (Scope 3) Standard**. This measurement was conducted for FY22 and included CSA and APC businesses that recently joined the Group. It represents an important milestone as we continue to reduce our environmental impacts and sets a baseline from which we can measure our future decarbonisation efforts.

Figure 6: Base Year Carbon Footprint (FY22)

Scope	tCO ₂ e-	%
Scope 1 ¹	9,591	5.4%
Scope 2 ²	468	0.3%
Scope 3 ³	167,010*	94.3%

*This amount for Scope 3 emissions does not include emissions from our customers' waste.

Our scope 3 emissions have been calculated using the information and tools available, however may be subject to change as this data is validated as part of the SBTi process.

1 Scope 1 - Transport Fuel Combustion & Stationary Fuel Combustion

2 Scope 2 - Electricity

3 Scope 3 - Purchased Goods and Services (Category 1), Capital Goods (Category 2), Fuel and Energy Related Activities (Category 3), Upstream Transportation and Distribution (Category 4), Waste generated in operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), Upstream Leased Assets (Category 8)

Net Zero Journey

WSG are committed to supporting global decarbonisation efforts in line with the goals of the Paris Agreement. Using our FY22 GHG emissions baseline measurement, we have set out our net zero journey.

WSG have committed to net zero scope 1 and 2 emissions (including scope 3 category 3 emissions) by 2050, with a near term target of 19% reduction by FY32 from our FY22 baseline. To demonstrate our ambitious support to ensuring increased global temperatures are kept below 1.5°C from pre-industrial levels, we are aiming to submit our science-based target to the Science Based Target Initiative (SBTi) in FY24.

To help reach these targets, we are exploring the feasibility and potential implementation of a range of energy efficiency opportunities across our fleet and facilities. WSG are currently committed to:

- Purchasing 100% GreenPower across all facilities from 1 July 2023.
- Engaging with Original Equipment Manufacturers (OEMs) to understand availability of low/zero emission collection vehicles and associated infrastructure.

Offset Strategy

WSG is committed to reducing our operational emissions before relying on offsets to reach net-zero. We are continuously exploring investment in low or zero emissions vehicles and associated infrastructure, which we consider a priority, given the impact this has on reducing absolute emissions. That being said WSG recognises the role that carbon markets play in enabling a net zero future and we will continue to explore the role they play in our decarbonisation pathway.

To guide this process, we are developing an offset strategy that will outline the minimum standard required to ensure credibility as we transition to net-zero. WSG aim for this strategy to be in place and ready to implement in FY24.

3.1.2 Circular Economy/Resource Recovery

There is a worldwide shift happening in the waste industry, away from the traditional linear model and towards a circular economy model that involves recovering and reusing resources. This is important for reducing the consumption of the world's resources, cutting waste and reducing carbon emissions associated with landfills.

WSG acknowledges that diverting waste from landfill and recycling do not equate to a circular economy, however maximising resource recovery is an important piece of the puzzle. WSG can be part of the solution by helping our customers access additional opportunities to divert their waste from landfill and have their resources recovered to the highest value. With growing customer interest in the circular economy we also have an important role to play in communicating to customers what happens to their waste once it leaves their sites so that we can build further support for circular economy initiatives.

4 Electricity from renewable energy sources.

Figure 7: Environmental Performance Data FY23

FY23	Usage	CO ₂ e
Electricity	390,252kWh	363t
Electricity GreenPower ⁴	(43,401)kWh	(41)t
Gas	1,302,779MJ	67t
Diesel	2,660,213L	7,226t
Petrol	93,824L	216t
LPG	1,808kg	5t
Water	9,682kL	3t
Sewage disposal	2,200kL	3t

* Values are included from the date of acquisition. This includes fuel used in company-owned and employee salary packaged fuel allowance which are both captured as scope 1 in our GHG inventory.

Our Facilities

WSG do not hold any customer waste at our facilities, other than Argus where we process customer's mud slurry, grease trap and industrial wash water waste. We are assessing waste streams from our facilities to reduce waste and maximise recycling opportunities. Waste streams such as tyres are removed off site and recycled, truck batteries and household batteries are also recycled, as is steel, paper and cardboard. Waste is tracked by measuring waste volumes and tip weights.

WSG are committed to recycling operational waste materials and, as required, refurbishing operational equipment to minimise landfill.

Collections

WSG proactively divert waste from landfill and improve recycling/landfill-diversion outcomes for our customers, with a significant and increasing proportion of the waste we collect disposed of in sustainable formats. For our Collections customers we offer collections for over 50 waste streams.

The primary focus of our Collections division is on commercial and industrial waste collection for small-to-medium enterprises in Melbourne and Sydney. The typical waste profile is non-hazardous general waste and recyclable materials found in logistics, manufacturing, light industrial, health care, retail, education and office environments.

Our Victorian fleet consists of 70 trucks, 14 of which are dedicated to recycling runs for pre-sorted cardboard and comingled products to be disposed of at licenced recycling facilities. For those services that do not fit within our in-house run profile, we outsource to approved third party contractors. This makes us one of Victoria's largest dedicated commercial and industrial waste and recycling collections operators.

In New South Wales, our fleet consists of 42 vehicles which includes 6 dedicated recycling runs for pre-sorted cardboard and paper as well as comingled products to be disposed of at licenced recycling facilities. Similar to Victoria, any waste streams that WSG do not service directly are undertaken by specialist sub-contractors. Our NSW business has been growing rapidly and is fast becoming one of Sydney's leading waste management providers to the commercial and industrial sector.

Our strategy to this point has been to build critical mass, at which point meaningful ESG outcomes are made possible. Collection volumes in Victoria have the potential to underwrite the economics for post-collection assets and make us a valuable asset in discussions with new technologies, such as waste-to-energy.

Our ability to deliver on diversion-from-landfill strategies is greatly dependent on Government policy. Recent step changes in the EPA levy have brought Victoria closer into line with other parts of the country, making a range of landfill-alternative technologies increasingly viable. WSG will continue to actively engage with potential new entrants to understand how we can take part in the introduction of these technologies to the Victorian market.

Tonnages under control by WSG in the Sydney market continue to build and our NSW operations will

continue to explore potential near-term partnership or medium-term development opportunities.

Managed Services

As Australia's largest Managed Services provider, Wasteflex can significantly support our customers to achieve their desired circular economy outcomes. Our network of over 200 contractors provides us with access to the largest network of waste companies in Australia, enabling us to source the most appropriate outcomes for clients, including maximising landfill diversion and resource recovery.

By not owning legacy landfills, we are unconstrained in terms of the waste destination options we use and we are able to provide our Managed Services customers with disposal and re-processing of over 100 different waste streams. Our aim is to continually identify and partner with new suppliers within the circular economy as they enter the market.

Wasteflex leads the market in waste education and reporting (see Section 3.3.2 on Customer Environmental Reporting) and part of our role is in stewarding customers on their ESG journeys. Our customers often come to us for guidance, and we take them through what they need to be looking at regarding sustainability, including landfill diversion, resource recovery and exploring options for circular economy implementation.

Liquids

WSG's liquids business operating under the CSA Specialised Services brand provides liquid waste collection related services in Melbourne and Brisbane. The business provides services for a range of clients including commercial and industrial customers, utilities companies and civil infrastructure construction companies.

Liquid waste generated from these activities is directed to sustainable disposal locations and in Melbourne, our Liquids business operates its own liquid waste processing facility, Argus Waste Recycling, in Dandenong South.



CSA Specialised Services - sludge and wastewater vacuuming

The Argus facility has two plants with Plant 1 treating grease trap and industrial wash water wastes, while Plant 2 treats mud slurry. Argus has made significant investment in its facilities under CSA/WSG's ownership which has allowed us to divert volumes away from landfill and other less sustainable disposal locations.

The process for Plant 1 includes the removal of solids from the wastes received, which is transferred to a local organics recycling company to be used as an input into the production of growing media. The plant also produces tallow which is sold into the market for use in the creation of bio-fuels.

Plant 2 involves the extraction of materials from mud slurry, with the water being reused either onsite or in other business processes. The separated aggregates, sand and soils have been used for site remediation and preparation works and the business is in the process of finalising a commercial arrangement with another local company for the product to be used as an input for a closed-loop solution for the resale of construction materials back to industry.

Waste Consultancy

APC are a valuable addition to the Group to support our customers with their waste reduction and resource recovery. APC specialises in waste characterisation measurements and audits, waste management plans and technical advisory services, better enabling WSG to advise not only APC's but WSG's clients more broadly on efficiency and sustainability opportunities in the waste sector.

From Waste Management Provider to Waste and Sustainability Partner

WSG are acutely aware of the transition that the industry is going through and the changing needs of many of our customers. WSG have been exploring how we transition from being a waste management company to a waste and sustainability partner for those companies that are seeking to improve their sustainability outcomes. As part of this transition, we have recruited resources who can assist in sourcing the right solution for our customers' waste challenges and in turn assist in optimising waste services and maximising diversion outcomes. Our broader team includes highly experienced operational and account management personnel hired for their extensive knowledge of the waste solutions available in the market. WSG have also appointed area managers in key locations who are responsible for undertaking site inspections to identify opportunities for improved service and recycling outcomes.

To accelerate our efforts in this area, in February 2023 APC, one of Australia's leading waste consultancy businesses, became part of WSG. APC has over the past 26 years carved out a unique place in the Australian waste industry through its waste characterisation audit and technical services. Leveraging APC's broad range of services and highly skilled team, WSG has further added to our waste partner capabilities and now has proven capacity to improve environmental and social outcomes around waste for our clients.

Supporting our customers to maximise diversion outcomes

Figure 8: Customer waste

Indicator Description - FY23	Collections VIC	Collections NSW	Managed Services
Total weight of waste transported	194,886 t	137,094 t	221,535 t
Total weight of waste diverted to recycling	42,817 t	72,694 t	58,794 t
Proportion of waste diverted to recycling	22%	53%	27%
Total weight of waste diverted to composting	90t	261 t	5,416 t
Proportion of waste diverted to composting	0%	0%	2%
Total proportion of waste diverted from landfill	22%	53%	29%

Solutions Examples



WSG collected five semi-trailer loads of plastic containers and pallets for an industrial services customer. We were able to recycle the product ready for manufacturing into secondary products.



WSG provided a meat processing customer with a permanent 15m³ bin for chicken waste that was previously going to landfill, now diverting and sending it to an organic recycling facility.



WSG diverted 7.4 Tonnes / 371 m³ of Polystyrene and LDPE (soft plastics / film) from landfill for a furniture retailer customer, taking it to a recycling facility for reprocessing.



WSG arranged for 125 pallets of gin from a logistics provider customer to go to a facility that recycled all of the cans and boxes, as well as the liquid.



WSG diverted 14.5 tonnes of contaminated timber waste per month for a logistics provider customer. Due to the presence of cardboard staples in the timber it was not previously fit for recycling. A local recycler in Dandenong have provided a semi-trailer and now use the 'B' Grade timber in their furnace.



WSG supported a leading provider of residential aged care with the performance of a waste audit, which informed a baseline and a revision of the previous diversion target, to something that was reflective of its waste generated and its composition.

Data Challenges

Across the industry there remains challenges regarding access to transparent data sets and the quality of available data around customer waste volumes and landfill diversion rates at disposal sites. For the purposes of this report, WSG has accessed

the best available data however where gaps exist, appropriate estimates and approximations have been used. Work is ongoing not only in WSG but in other parts of the industry to continue to improve access to data which we expect to benefit from in future reports.

3.2 Social Performance

WSG acknowledges how our operations impact our people and communities. We are committed to ensuring we operate responsibly, understand our risks, and align our practices with globally accepted goals and standards.

The following topics highlight our contributions to SDG 3 (Good Health and Wellbeing), SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth).



3.2.1 Labour Practices and Employee Health and Safety

WSG believe that the most important thing we do is ensure the health and safety of our employees, contractors and those we come into contact with. WSG does not just comply with labour laws, we strive to be recognised as a leader when it comes to occupational health and safety (OH&S) and are actively exploring ways to continuously improve.

Creating a Culture Around Safety

Central to our approach to OH&S has been to build a strong safety culture within the business. Our corporate values (Section 1.2.2) represent our commitment to always putting safety first, and we have made significant progress to further embed this in our day-to-day operations.

A major milestone has been the appointment of a Group HSQ Manager, which has significantly contributed to the way in which we manage OH&S and promote internal values and processes for a strong OH&S culture. In FY23, we designed and implemented

training guides for our trainers, which has elevated our OH&S training systems whilst further embedding strong OH&S leadership within the business. In addition, we have been working on a dedicated driver safety handbook, designed to further simplify and consolidate specific safety processes and standards that underpin our drivers' safety. The handbook, which will be released in FY24, includes a list of critical risks and controls as well as a suite of policies and processes that drivers can use to guide OH&S actions.

Another major focus throughout FY23 has been the development of '7 Rules to Live By' (Figure 9) - a simplified and unified set of rules for our employees to follow to ensure we meet the highest standards of safety and to mitigate as much as possible our critical risks. This framework was developed in collaboration with a wide range of stakeholders, including drivers, sales staff and leadership throughout FY23 and is due to be implemented at the start of FY24.

Figure 9: Seven Rules to Live By

Seven Rules to Live By



Rule 1 Keep People Clear, Always Visible

Keep People Clear, Always Visible

- Always use your driver aids
- Reversing beeper and lights are working
- STOP if you lose sight of pedestrians in your work zone
- Sound your horn to warn people if you need to
- Comply with exclusion and loading zones
- Maintain 3m clearance from moving trucks and forklifts
- Always use positive communication - never assume



Rule 2 Fit for Work, Safe and Legal

Fit for Work, Safe and Legal

- Take your scheduled breaks
- Have a valid license
- Be fit and safe to work and drive
- No Drugs or Alcohol
- Always follow the Law
- Don't speed or overload your vehicle



Rule 3 Lookup, Stay Clear, Isolate

Lookup, Stay Clear, Isolate

- Stop and look out for overhead obstructions and electrical wires
- Plan your work, stay clear of the hazard and isolate if you need to
- If you strike an electrical wire and see sparks: STOP, stay put and call for HELP



Rule 4 Hooked On, Locked In

Hooked On, Locked In

- Whenever possible, work from the ground or work platform
- If you are working above 2m without barriers, wear a harness and follow your permit
- Keep storage items secure, strapped in or locked in if it is stored above 2m



Rule 5 Lock it out, Tag it out, Brakes On

Lock it out, Tag it out, Brakes On

- Check the Park Brake is always applied
- Never allow equipment to move with someone in the body - open all the doors, use the access ladder and gate
- Never let the vehicle move when being worked on or maintained. Take the key / tag it out



Rule 6 When it's HOT, call for Help and Get IT OUT

When it's HOT, call for Help and Get IT OUT

- Get out and check, call for help
- Look for a safe area to dump the load
- Call 000 for the fire brigade to put it out
- When hot work is performed, follow your permit
- Your Safety is #1



Rule 7 Tie it down, Cover it up, Lock it Shut

Tie it down, Cover it up, Lock it Shut

- Always restrain your load.
- Always TARP a loaded bin or TIE it down
- Always lock the bin rear door closed
- Don't let anything move or fall from your vehicle

WSG are committed to continuously improving our OH&S performance and have identified several priority actions for FY24, which are presented in Figure 10.

Figure 10: Priority OH&S actions for FY24

Targeted OH&S actions for FY24
Implement '7 Rules to Live By'
Release driver safety handbook
Improve the onboarding process to establish culture fit and safety expectations
Roll out leadership program to develop safety leaders and champions
Implement digital fleet management system ⁵ to support OH&S compliance and reporting
Review and implement digital HSEQ risk management tool

OH&S Management Systems

WSG have a comprehensive OH&S management system across all our operations, which defines our approach to managing and mitigating OH&S risks and aligns with our ISO 9001 and ISO 14001 certification.

WSG take a proactive approach to risk management by implementing several processes to identify work-related hazards as defined under ISO 45001 OH&S Management System. These include formal hazard identification, job safety analysis (JSAs), safe work method statements (SWMs), hazard reports, operational risk assessments and an enterprise risk register (mentioned in Section 2.6). We evaluate the results of these processes on a regular basis to ensure our equipment, processes and procedures are continuously improved.

In addition to risk management, our accredited OH&S system is used to record and track incidents. These are documented by our employees through an online form which is received in real time by Management and reviewed by the Group HSQ Manager. WSG have established a strong reporting culture across our businesses which has been supported by our operations staff who are continuously looking for

opportunities to report on hazards and incidents and improve OH&S outcomes.

Our OH&S performance over the past three financial years is identified in Figures 11, 12 and 13 (on the following page). This data is categorised by injury type - Lost-time (LTI) or Medical treated (MTI) - and the frequency rate of occurrence (LTIFR and MTIFR). WSG also monitor and record significant safety incidents (SSIs), of which there were none during FY23. We note there were also no fatalities.

Over the past two years, the number of LTIs has remained constant, while the frequency rate has decreased. However, for MTIs, the number and frequency rate has increased. This is largely due to an improved reporting culture and the inclusion of data from our recently acquired businesses. For the CSA business, this reflects the different operations profile compared to our historical Collections or Managed Services businesses, with CSA having a large proportion of work involving manual handling tasks on changing worksites. For Wastefree, the business' safety culture has evolved since joining WSG, as evidenced by the business recording five LTIs in its first full financial year with the Group and zero LTIs more recently in FY23.

⁵ This improvement is designed to digitise our compliance processes such as chain of responsibility, fleet, equipment maintenance and repair management and monitoring processes, thereby making them more efficient and further integrated into our operational management

Figure 11: Number and rate LTIs (excluding fatalities)

Injury	FY21	FY22	FY23
LTIs	1	6	6
Number of hours worked	347,247	503,184	911,766
LTIFR	2.9	11.9	6.6

Figure 12: Number and rate of MTIs (excluding fatalities)

Injury	FY21	FY22	FY23
MTIs	3	4	13
Number of hours worked	347,347	503,184	911,766
MTIFR	8.6	7.9	14.3

Figure 13: Total days lost due to injury

Employee Health and Safety	FY21	FY22	FY23
Days lost due to injury	30	177	102

Employee Engagement

WSG strive to be an employer of choice within the waste services sector. We believe in fostering a positive environment, where our employees feel valued and involved in the decisions that affect their work. One of the major highlights for FY23 was the appointment of a Group People & Culture Manager which represents a clear direction from our board to develop a strong and supportive culture and organisational values moving forwards.

WSG recently undertook an employee engagement survey to understand our employees' views on how we performed in FY23 and areas to improve for FY24. The 71% employee participation rate was a pleasing outcome given this is our first employee engagement survey. According to the results, we scored in the top 25% of Australian businesses for employee engagement, as well as 10 points above the Logistics and Transport industry average.

Key areas with high survey scores include:

- **Alignment and involvement** - our employees generally feel that they know what they need to do to succeed in their role, and how it contributes to the broader goals of the company.
- **Engagement** - our employees are proud to work for WSG and would recommend it as a great place to work.
- **Company confidence** - our employees feel confident in our leaders, and in the competitiveness of the business into the future.

Our survey has identified several opportunities to improve employee engagement across our business, some of which were progressed in FY23, with plans for their full implementation in FY24.

Training and Education

Training and education continue to be an increasingly important focus at WSG. In FY23 we appointed a Group Training and Development Advisor to improve training opportunities across our workforce. WSG have done a lot of work throughout FY23 to engage our leaders, and we are continuously looking for ways to improve our quality management systems.

WSG provide our employees with important training opportunities to improve OH&S including through safety inductions, site traffic management, key risk identification and assessment, fatigue management and drug and alcohol awareness.

In FY23, we began streamlining our processes by providing digital, standardised training videos to assist in driver training and the onboarding of new employees.

Figure 14: Total training hours provided to employees

	FY22	FY23
Total number of training hours provided to employees	544.2	2168.6
Total number of employees at reporting date	221	495
Average training hours per employee	2.5	4.4

* FY22 data only relates to the second half of FY22

Diversity & Inclusion

WSG recognises the sector-related challenges of an evenly distributed workforce. We strive to enable a diverse set of candidates during the recruitment process and have achieved over 50% female successful candidates for our office staff. However, the majority of our employee base is made up of front-line teams and we have found that there is lower engagement among the female population for these

jobs, which include truck drivers, waste collectors and waste operators, and which are often restricted to shift work.

That being said, overall our workforce has experienced significant growth from previous years, as shown in our employment data for FY23 (Figure 15).

Figure 15: WSG employment data for FY23

Female	Male	Other	Not Disclosed	Total
Number of employees (head count / FTE)				
108	387	0	0	495
Number of permanent employees (head count / FTE)				
108	387	0	0	495
Number of temporary employees (head count / FTE)				
0	0	0	0	0
Number of non-guaranteed hours employees (head count / FTE)				
8	15	0	0	23
Number of full-time employees (head count / FTE)				
91	371	0	0	462
Number of part-time employees (head count / FTE)				
9	1	0	0	10

Figure 16: WSG workers who are not employees, FY23

Type of Work Contractor	Head Count
General Manager of APC/Waste Auditing	1
Business Development Manager	1
Consultant	1
HSE Manager	1
Workshop Mechanic	1
Grease Trap Truck Driver	1
Truck Operator	1
Additional Operator	2

3.3 Governance Performance

WSG acknowledges that much of our impact on our stakeholders relates to how we govern our business, and we are striving to improve our governance in key areas to improve our overall sustainability and ethical performance.

The following topics highlight our contributions to SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production) and SDG 16 (Peace, Justice and Strong Institutions).



3.3.1 Supply Chain Management

WSG partner with producers, suppliers, subcontractors and post-collection facilities to effectively conduct our operations and deliver our waste service solutions to clients. The companies we choose to partner with can have significant environmental and social impacts through their operational activities, therefore it is important that we select and manage our partners responsibly to bring about the best outcomes for people and the planet.

Sustainable Procurement Policy

The products and services we procure have both environmental and social impacts and we are committed to addressing these through our procurement processes. Our Sustainable Procurement Policy was put in place at the end of FY22 and describes our approach to sustainable sourcing. This includes acquiring products and services that meet our customers' needs while delivering long term value for money, maximising social and economic benefits and minimising damage to people's health and the environment.

Our approach to sustainable procurement includes:

- Enabling our people to apply sustainability principles in making procurement and purchasing decisions for and on behalf of WSG.
- Encouraging the reuse of materials as a priority in preference to the purchase of new materials.

- Requesting details from sub-contractors regarding environmental policies, management systems, and environmental breaches and assessing this information as part of our selection and approval process.
- Using local suppliers and sub-contractors where possible to minimise the environmental impact associated with transport and waste disposal (Figure 17).
- Collaborating on sustainable procurement opportunities throughout the supply chain and through membership of trade associations and regulatory bodies.
- Promoting awareness of this policy amongst employees and throughout the supply chain.

WSG are also in the process of developing a Supplier Code of Conduct.

As an Australian organisation, we choose to support Australian businesses and 99% of our spend is with other Australian organisations; or the Australian based organisation with an overseas head office. While our offices are primarily based in Victoria and New South Wales, we have suppliers that may have head offices in other states. Additionally, our Managed Services business has customers with sites located around the country, so we work with local partners to meet those requirements. As a result, the proportion of spend within the states that our staff are located can vary year to year.

Figure 17: Proportion of procurement budget spent on local* suppliers

	FY21	FY22	FY23
Proportion of procurement budget spent on local suppliers	97.30%	97.40%	97.05%

*Local = in the same state as our operations.

Contractor Screening and Management

All of our contractors must go through an initial pre-qualification process using our online contractor management portal. Each contractor is required to create an account, answer HSQ compliance questions, and upload permits and insurance documentation. WSG then review and consider each contractor on a case-by-case basis to ensure they are safe and fit-for-purpose, have appropriate management systems in place, as well as the correct permits and insurance. They are also required to comply with our terms and conditions of engagement and our other policies and standards on human rights, ethical business practices, safety, and environment.

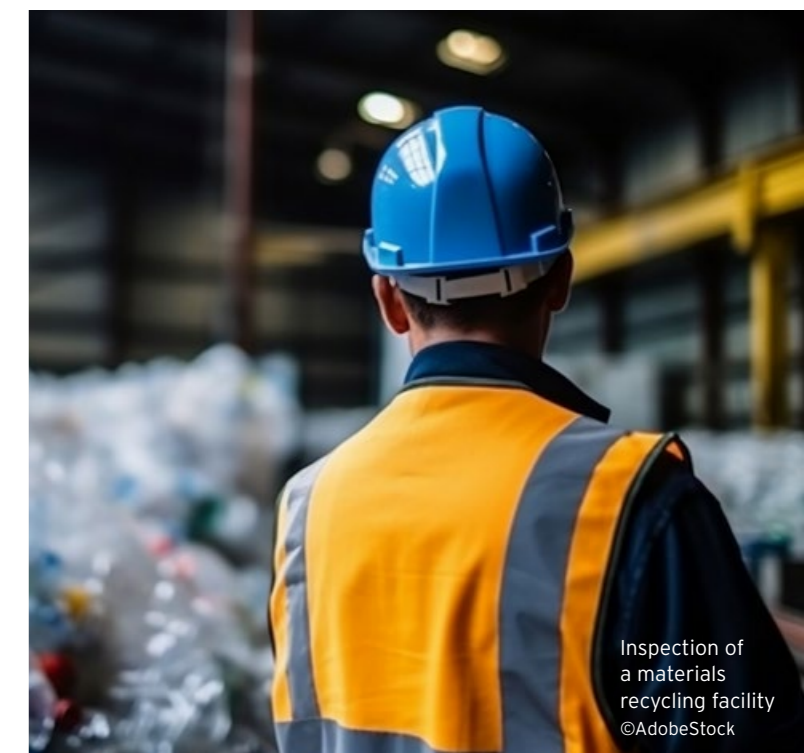
Years of engagement have led to us building strong relationships with our key suppliers. WSG work in close partnership and are kept aware of the latest technology developments. An example of this is Volvo, a key supplier of WSG's waste collection vehicles where we have had several sessions with Volvo to understand the future of low-emissions vehicles to prepare us for the transition.

WSG are committed to continuously trying to improve how we coordinate and manage our contractors. In FY23 we launched our contractor management portal which builds on our earlier contractor management system. As we continue to develop this system we plan to include modern slavery risks and compliance within the scope of our contractor management questionnaires and audit templates.

Contractor Governance Reviews

Under our SLL requirements, WSG is committed to completing audits on a proportion of our contractors and post collection facilities. These audits focus on the contractor's compliance with health and safety, environmental, operating licence and business ethics compliance.

WSG audited 16% of contractors and post-collection facilities in 2022, and is on track to audit a further 16% in 2023, representing a cumulative 32% of our annual spend. A total of five contractors and post-collection facilities were audited in Q1 and Q2 of 2023.



Inspection of a materials recycling facility
©AdobeStock



Wastefree - mini rear lift collections vehicle

Modern Slavery and Human Rights

WSG is committed to limiting the risk of modern slavery in our business operations and supply chains.

WSG meet the criteria of Australia's *Modern Slavery Act 2018* (the Act), which requires reporting entities to identify and manage their modern slavery risks and to produce an annual modern slavery statement. WSG released our first Modern Slavery Statement in 2021 and our second in 2022, outlining our risks and counter-slavery approach.

In 2022 we introduced a Modern Slavery Policy, which applies to all our suppliers and contractors, and which includes our expectations in relation to assessing and preventing modern slavery. WSG engages with our suppliers and contractors to promote and support anti-slavery practices throughout their supply chains and we are committed to introducing anti-slavery obligations in all supplier and contracted entity contracts.

Figure 18: Management of modern slavery risks

FY22	FY23	Future Plans
Conducted a high-level supply chain assessment for modern slavery risks.	Published and updated our Modern Slavery Statement and Policy.	<ul style="list-style-type: none"> Refresh Modern Slavery Statement, Policy and procedural framework to ensure it meets best practice. Deliver modern slavery training to all staff to increase capability and ensure they are able to assist suppliers in building their capabilities. Continue to manage modern slavery risk through our supply chain.

3.3.2 Sustainability Reporting / Customer Environmental Reporting

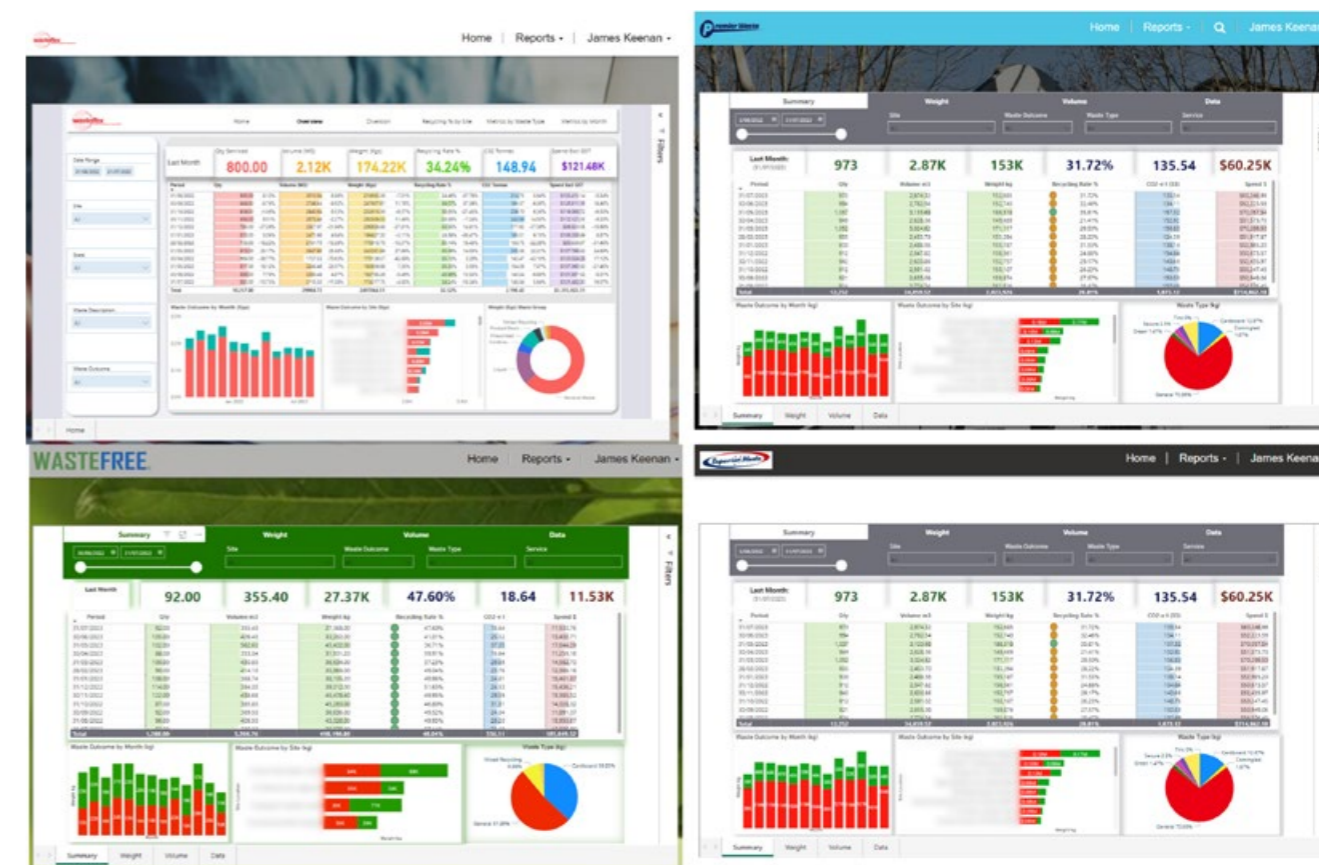
Our customers are increasingly wanting to know what happens to their waste once it leaves their sites and are calling for transparent and accurate information about the environmental and social impacts of the services we provide. As our customers' ESG reporting obligations increase, we can support them by disclosing information (such as diversion rates and carbon emissions) to enable them to understand and report on their impacts and exposure to ESG risks.

In June 2023, we launched our customer environmental reporting portal (Figure 19), a project which began in November 2022. With 400 customers and 700 users, this portal leads the industry in terms

of the level of detail and metrics provided, as well as its customisability and productionised data flows which allow customers to quickly and easily report and check performance.

While the customer reporting portal provides an accessible and effective means for customers to report on their environmental data, WSG recognises that there are still challenges in attaining an accurate measure of environmental impacts. Cognisant of the data challenges indicated in Section 3.1.2, we are continuing to look for ways to improve on the data available to our customers in line with their evolving expectations.

Figure 19: Customer environmental reporting portal



Appendix A: GRI Index

Statement of use	Waste Services Group has reported the information cited in this GRI content index for the period 1 July 2022 - 30 June 2023 (FY23) with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location	Page	
GRI 2: General Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	About this Report Our Network	2 8
	2-3	Reporting period, frequency and contact point	About This Report	2
	2-6	Activities, value chain and other business relationships	Our Network	8
	2-7	Employees	Diversity & Inclusion	31
	2-8	Workers who are not employees	Diversity & Inclusion	31
	2-9	Governance structure and composition	Governance of Sustainability	17
	2-12	Role of the highest governance body in overseeing the management of impacts	Governance of Sustainability	17
	2-13	Delegation of responsibility for managing impacts	Governance of Sustainability	17
	2-14	Role of the highest governance body in sustainability reporting	Governance of Sustainability	17
	2-17	Collective knowledge of the highest governance body	Governance of Sustainability	17
	2-22	Statement on sustainable development strategy	Message from the Chair and the CEO	6-7
	2-29	Approach to stakeholder engagement	Material Topics	13
	GRI 3: Material Topics 2021	3-1	Process to determine material topics	Material Topics
3-2		List of material topics	Material Topics	14-15
3-3		Management of material topics	Material Topics	13-15
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Sustainable Procurement Policy	32-33
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Carbon Footprint & Decarbonisation Environmental Performance Data	22 23
	305-2	Energy indirect (Scope 2) GHG emissions	Carbon Footprint & Decarbonisation Environmental Performance Data	22 23
	305-3	Other indirect (Scope 3) GHG emissions	Carbon Footprint & Decarbonisation	22

GRI Standard	Disclosure	Location	Page	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Circular Economy / Resource Recovery	23-26
	306-2	Management of significant waste-related impacts	Circular Economy / Resource Recovery	23-26
	306-3	Waste generated	Supporting our customers to maximise diversion outcomes	26
	306-4	Waste diverted from disposal	Supporting our customers to maximise diversion outcomes	26
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	OH&S Management System	29
	403-2	Hazard identification, risk assessment, and incident investigation	OH&S Management System	29
	403-3	Occupational health services	Creating a Culture Around Safety Seven Rules to Live By OH&S Management System	27-29
	403-5	Worker training on occupational health and safety	Creating a Culture Around Safety Training and Education	27 30
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Seven Rules to Live By OH&S Management System	28 29
	403-9	Work-related injuries	OH&S Management System	30
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Training and Education

Appendix B: Sustainability Accounting Standards Board (SASB) Index

WSG has reported against the Sustainability Accounting Standards Board's (SASB) Waste Management Standard (2018).

SASB Code	Accounting Metric	WSG's Responses
Workforce Health & Safety		
IF-WM-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Refer to page 30 of this report under <i>OH&S Management System, Figure 11: Number and rate of LTIs (excluding fatalities) and Figure 12: Number and rate of MTIs (excluding facilities)</i>
Recycling & Resource Recovery		
IF-WM-420a.2	Percentage of customers receiving (1) recycling and (2) composting services, by customer type	Refer to page 26 of this report under <i>Supporting our customers to maximise diversion outcomes and Figure 8: Customer waste</i>
IF-WM-420a.3	Amount of material (1) recycled, (2) composted, and (3) processed as waste-to energy	Refer to page 26 of this report under <i>Supporting our customers to maximise diversion outcomes and Figure 8: Customer waste</i> . However, no waste-to-energy was reported.

Appendix C: SDGs Alignment Map

WSG's mapping of our material sustainability topics to the UN Sustainable Development Goals (SDGs).

	Circular Economy / Resource Recovery	Sustainability Reporting / Customer Environmental Reporting	Carbon Footprint and Decarbonisation	Labour Practices and Employee Health and Safety	Supply Chain Management
1 NO POVERTY					
2 ZERO HUNGER					
3 GOOD HEALTH AND WELL-BEING	✓ Target 3.9		✓ Target 3.9	✓ Target 3.9	
4 QUALITY EDUCATION				✓ Target 4.3, 4.4	
5 GENDER EQUALITY					
6 CLEAN WATER AND SANITATION					
7 AFFORDABLE AND CLEAN ENERGY					
8 DECENT WORK AND ECONOMIC GROWTH				✓ Target 8.5, 8.8	✓ Target 8.3
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE					

	Circular Economy / Resource Recovery	Sustainability Reporting / Customer Environmental Reporting	Carbon Footprint and Decarbonisation	Labour Practices and Employee Health and Safety	Supply Chain Management
10 REDUCED INEQUALITIES					
11 SUSTAINABLE CITIES AND COMMUNITIES	✓ Target 11.6				
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	✓ Target 12.4, 12.5	✓ Target 12.6	✓ Target 12.4		
13 CLIMATE ACTION			✓ Target 13.1		
14 LIFE BELOW WATER					
15 LIFE ON LAND					
16 PEACE, JUSTICE AND STRONG INSTITUTIONS		✓ Target 16.6			
17 PARTNERSHIPS FOR THE GOALS					



Cardboard
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recycling
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