

# Planet Scorecard

Energy Use	FY2022 <sup>1</sup>	FY2023
<b>Total energy consumed (Gigajoules)</b>	<b>2,136,705</b>	<b>2,227,572</b>
– Grid electricity	NR	57.9%
– Natural gas & liquefied petroleum gas	NR	38.1%
– Petrol & diesel	NR	2.0%
– Renewable energy (rooftop solar, off-site renewable)	NR	2.0%
<b>Energy consumption intensity (Megajoules/patient-bed-day)</b>	<b>1,166</b>	<b>1,113</b>

Greenhouse Gas (GHG) Emissions	FY2022 <sup>1</sup>	FY2023
<b>Total Scope 1 and 2 GHG emissions (tCO<sub>2</sub>e)</b>	<b>276,883</b>	<b>290,639</b>
– Scope 1 GHG emissions (tCO <sub>2</sub> e)	71,764	80,528
– Scope 2 GHG emissions (tCO <sub>2</sub> e)	205,119	210,111
<b>Total Scope 1 and 2 GHG emissions intensity (tCO<sub>2</sub>e/patient-bed-day)</b>	<b>0.1511</b>	<b>0.1453</b>
<b>Total Scope 3 emissions (tCO<sub>2</sub>e)</b>	<b>NR</b>	<b>18,846</b>
– Business travel	NR	2,747
– Employee commuting	NR	16,099

NR: Not Reported

Data in this scorecard excludes Fortis hospitals (India), Agilis laboratories (India), and GJPMC (Brunei)

Figures may not sum accurately due to rounding differences.

Waste	FY2022 <sup>1</sup>	FY2023
<b>Total waste (metric tonnes)<sup>2</sup></b>	<b>14,308</b>	<b>39,019</b>
Total hazardous waste <sup>3</sup> (metric tonnes)	8,352	27,939
Total non-hazardous waste (metric tonnes)	5,956	11,079
– Recycled or Diverted from Landfill	NR	1,985 (17.9%)
– Incinerated	NR	4,572 (41.3%)
– Landfill	NR	4,522 (40.8%)

Water	FY2022 <sup>1</sup>	FY2023
<b>Total amount of water used (megalitres)</b>	<b>3,123</b>	<b>3,553</b>
Water usage intensity (litres/patient-bed-day)	1,704	1,776
Number of hospitals operating in water-stressed regions <sup>4</sup>	NR	27

<sup>1</sup> All 2022's energy use, GHG emissions, waste, and water data are restated due to updated reporting scope, source data, and emission factors.

<sup>2</sup> Regulatory requirements on waste reporting differ between countries. Over 2023, waste data availability improved for IHH Malaysia and IHH India. Data does not include non-hazardous unsorted waste in Türkiye and Europe.

<sup>3</sup> Hazardous waste includes medical waste. All hazardous waste are treated according to local regulatory requirements and are considered as diverted to disposal. For example, biohazard waste in Singapore undergo high temperature incineration and all bottom-ash from incineration would then be sent to landfill.

<sup>4</sup> Defined as High and Extremely High on the Water Stress levels in the World Resources Institute's tool – Aqueduct Water Risk Atlas.

# Assurance Statement

To further enhance the robustness of our GHG emissions reporting, we have a phased approach where we continue to perform limited assurance on our GHG emissions. In 2022, we conducted limited assurance for Scope 1 and Scope 2 emissions in two IHH Singapore hospitals. For 2023, limited assurance was conducted for Scope 1 and Scope 2 emissions in two IHH Malaysia hospitals. We plan to expand limited assurance on our GHG emissions to other core markets in the coming years. This verification exercise gives confidence on our data and helps us refine our processes across our markets.



## GHG Performance Report 2023

### For Prince Court Medical Centre and Pantai Hospital Ayer Keroh

This year, IHH obtained limited assurance of our Scope 1 and Scope 2 emissions for Prince Court Medical Centre (PCMC) and Pantai Hospital Ayer Keroh (PHAK) using the location-based method for emissions calculated for the period between 1 January 2023 to 31 December 2023. The two entities emitted a total of **25,392.42** tonnes CO<sub>2</sub>-equivalent (tCO<sub>2</sub>e) for their Scope 1 and 2 emissions.

The emissions calculation approach was aligned to the Greenhouse Gas (GHG) Protocol. Relevant emission factors were sourced from the Intergovernmental Panel on Climate Change (IPCC), Institute for Global Environmental Strategies (IGES), and GHG Protocol. Global Warming Potential (GWP) were obtained through the IPCC's Sixth Assessment Report (AR6) to measure the GHG emissions in equivalent amount of CO<sub>2</sub> (CO<sub>2</sub>e)

A further breakdown and details for each scope will be explained later in the document.

### Organisational Boundaries

The organisational boundaries for this report includes the entities PCMC and PHAK, which are both based in Malaysia.

Both entities are 100% owned by IHH Healthcare Berhad.

The limited assurance included the following GHG emissions for PCMC and PHAK

- **Scope 1**
  - Mobile combustion
  - Stationary combustion
  - Anaesthetic usage
  - Medical gas usage
- **Scope 2**
  - Purchased electricity



## Emission components

### Scope 1 Emissions

Scope 1 emissions comprises:

- Fuel use for mobile combustion (i.e. diesel and petrol) by company vehicles
- Fuel use for stationary combustion (i.e. piped natural gas, liquefied petroleum gas (LPG), and diesel) for boilers, kitchens, and backup generators
- Anaesthetic (i.e. desflurane, sevoflurane, isoflurane) usage for medical procedures
- Medical gases (i.e. Entonox, medical CO<sub>2</sub>) usage for medical procedures

### Scope 2 Emissions

Scope 2 emissions comprises indirect emissions from purchased electricity in PCMC and PHAK.

### Assured Scope 1 and 2 Emissions

Scope	Prince Court Medical Centre (PCMC)	Pantai Hospital Ayer Keroh (PHAK)	Total
Scope 1 Emissions (tCO <sub>2</sub> e)	851.26	604.51	1,455.77
Scope 2 Emissions (tCO <sub>2</sub> e)	16,657.52	7,279.14	23,936.66
<b>Total Scope 1 and 2 Emissions for PCMC and PHAK (tCO<sub>2</sub>e)</b>			<b>25,392.43</b>

### Methodology

#### Scope 1 – Mobile Combustion

1. Data were collected through collating diesel and petrol top-up invoices for the company vehicles used by PCMC and PHAK.
2. Emissions factors for the relevant CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O emissions for fuel combustion were extracted from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories Chapter 2.
3. CH<sub>4</sub> and N<sub>2</sub>O emissions were converted to CO<sub>2</sub>-equivalent based on GWP data in the IPCC AR6 Working Group 1 (WG1) Chapter 07 Supplementary Materials (SM).



### Scope 1 – Stationary Combustion

1. Data were collected through collating fuel top-up invoices for backup diesel generator top-ups, delivery invoices for LPG tanks, and utilities invoices for piped natural gas.
2. Emissions factors for the relevant CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O emissions for fuel combustion were extracted from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories Chapter 2.
3. CH<sub>4</sub> and N<sub>2</sub>O emissions were converted to CO<sub>2</sub>-equivalent based on GWP data in the IPCC AR6 Working Group 1 (WG1) Chapter 07 Supplementary Materials (SM).

### Scope 1 – Anaesthetic Usage

1. Data were collected through collating isoflurane, desflurane, and sevoflurane delivery invoices.
2. Data was in millilitres and converted to kilograms through density information obtained from the Association of Anaesthetists' emission calculator.
3. Emissions were calculated to CO<sub>2</sub>-equivalent through GWP conversion factors obtained from the IPCC AR6 WG1 Chapter 07 SM.

### Scope 1 – Medical Gases

1. Data were collected through collating N<sub>2</sub>O, Entonox (50% N<sub>2</sub>O, 50% O<sub>2</sub>), and medical CO<sub>2</sub> delivery invoices. Data was in kilograms.
2. Emissions were calculated to CO<sub>2</sub>-equivalent through GWP conversion factors obtained from the IPCC AR6 WG1 Chapter 07 SM.

### Sources of emissions factors

Emission factor	Source of emission factor
<b>Scope 1 Emissions</b>	
Fuel	2006 IPCC Guidelines for National Greenhouse Gas Inventories Chapter 2
Anaesthetic gas	IPCC AR6 WG1 Chapter 07 SM
Medical Gas	IPCC AR6 WG1 Chapter 07 SM
Global warming potential	IPCC AR6 WG1 Chapter 07 SM
<b>Scope 2 Emissions</b>	
Grid emissions factor	IGES v11.2's database – Combined Margin EF (Malaysia)

# Assurance Statement



Ernst & Young Consulting Sdn. Bhd.  
 Registration No. 205861910331 (61161996)  
 SST ID: W10-1808-31044234  
 Level 23A Menara Milenium  
 Jalan Damanlela, Pusat Bandar Damansara  
 50490 Kuala Lumpur, Malaysia  
 Tel: +603 7495 8000  
 Fax: +603 2095 5332  
 ey.com

To the Board of Directors of IHH Healthcare Berhad

Independent Limited Assurance Statement in connection with the Subject Matter included in the IHH GHG Performance Report 2023

### Scope

We have been engaged by IHH Healthcare Berhad ("IHH") to perform a 'limited assurance engagement', as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on IHH's (the "Company's") selected subject matters (the "Subject Matter") contained in IHH's GHG Performance Report 2023 as of 17 July 2024 for the year ended 31 December 2023 (the "Report").

The scope of our work was limited to the selected Subject Matter presented in the Report and did not include coverage of data sets or information unrelated to the data and information underlying the selected Subject Matter and related disclosures; nor did it include information reported outside of the Report, comparisons against historical data, or management's forward-looking statements.

### Subject Matter

Our limited assurance engagement was performed for the selected Subject Matter listed in the table below, as presented in the Report:

Subject Matter	Scope
Direct (Scope 1) GHG Emissions	1. Prince Court Medical Centre 2. Pantai Hospital Ayer Keroh
Energy indirect (Scope 2) GHG Emissions	1. Prince Court Medical Centre 2. Pantai Hospital Ayer Keroh

### Criteria applied by IHH

In preparing the Subject Matter, IHH applied the Global Reporting Initiative (GRI) Standards, GHG Protocol and IHH's relevant policies and procedures ("Criteria").

### IHH responsibilities

IHH's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

### EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.



We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)') and *International Standard for Assurance Engagements on Greenhouse Gas Statements* ('ISAE 3410') (collectively referred to as the "Standards") and the terms of reference for this engagement as agreed with IHH Healthcare Berhad on 14 June 2024. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

### Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.



Our procedures included:

- ▶ Conducted interviews with personnel to understand the business
- ▶ Conducted interviews with key personnel to understand the process for collecting, collating and reporting the subject matter during the reporting period
- ▶ Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria
- ▶ Undertook analytical procedures of the data and made inquiries of management to obtain explanations for any significant differences we identified
- ▶ Analytical procedures and inspection of documents on a sample basis with respect to the compilation and reporting of the Subject Matter
- ▶ Tested, on a sample basis, underlying source information to check the accuracy of the data
- ▶ Performed recalculations of Subject Matter using input data
- ▶ Checked that measurements made at the end of the reporting period are timely entered in the records and the Report.

We also performed such other procedures as we considered necessary in the circumstances.

### Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter stated above in our report as of 17 July 2024 for the year ended 31 December 2023, in order for it to be in accordance with the Criteria.

### Restricted use

This report is intended solely for the information and use of IHH and is not intended to be and should not be used by anyone other than those specified parties.

Ernst & Young Consulting Sdn. Bhd.  
 17 July 2024  
 Kuala Lumpur, Malaysia