

PENGURUSAN AIR SELANGOR SDN BHD

ABOUT THIS REPORT

Pengurusan Air Selangor Sdn. Bhd. (Air Selangor or the Company) is pleased to present its second Sukuk Kelestarian Air Selangor Impact Report 2022 - 2023. This report provides information about the allocation of the Company's Sukuk Kelestarian Air Selangor (Sukuk Kelestarian) proceeds to eligible projects and the impact of these projects. The reporting of both qualitative and quantitative indicators for the period between 1 October 2022 and 30 September 2023 is based on the Air Selangor Sustainable Development Sukuk Kelestarian Framework (Sukuk Kelestarian Framework).

Some data which indicate reductions or increments are shown in comparison to data of the same period last year i.e., 1 January to 30 September 2023 against 1 January to 30 September 2022. This has been indicated in the section on Allocation of Proceeds.







MESSAGE FROM THE

ACTING CHIEF EXECUTIVE OFFICER

Dear Stakeholders,

I am honoured to present to you Air Selangor's second Sukuk Kelestarian Air Selangor Impact Report which contains updates on the progress of projects funded by the Sukuk Kelestarian. The Sukuk Kelestarian forms an important part of Air Selangor's RM10 billion Sukuk Murabahah Programme which was first established in December 2020.

Proceeds from the Sukuk Kelestarian are directed to projects that contribute to the United Nations Sustainable Development Goals (SDGs). As of 30 September 2023, Air Selangor has issued four tranches of Sukuk Kelestarian totalling RM2.13 billion, which has been deployed to finance a range of sustainable water supply and sustainable water management projects, as well as renewable energy subscriptions.



OVERVIEW

Ensuring the sustainable development of water infrastructure is paramount for meeting the demands of Malaysia's expanding population, which necessitates consistent access to clean and safe treated water. The funding derived from the Sukuk Kelestarian plays a pivotal role in aiding Air Selangor's efforts to enhance, expand, and optimise its networks, systems, and storage capacities. These endeavours aim to secure a long-term, sustainable water supply while minimising disruptions and mitigating water loss. Consequently, the proceeds from the Sukuk Kelestarian have been allocated to support a range of initiatives outlined in Air Selangor's 30-year business plan. These initiatives encompass the establishment of new water treatment plants (WTPs), enhancements to the distribution network, asset maintenance and rehabilitation, and the reduction of non-revenue water (NRW).

PROGRESS UPDATE

As of September 2023, a total of 77.9% of total proceeds raised have been channelled to both capital and operating expenditure for qualifying projects. A key project that is being funded by the Sukuk Kelestarian is the Rasau Water Supply Scheme Stage 1 (Rasau Stage 1) project which is at 9.7% completion in terms of construction progress. This project will add an additional 700 million litres per day (MLD) and with a tentative completion date of December 2025, it will benefit more than 460,000 accounts in the Klang and Kuala Langat regions.

We are also consistently looking into improving the quality of our services and reducing NRW. For example, we have initiated projects to mitigate the impact of "End Zones", which are areas that are typically found at the farthest ends within a single pipeline network. As of September 2023, we have completed 7 of the 34 End Zone projects across 10 regions, which will have the effect of increasing water storage capacity and water pressure. Lastly, we have installed more than 40,000 Smart Water Meters in 2023, utilising the Ultrasonic Smart Meter technology, which is able to

remotely monitor and localise the location of leakages. As a result, we have seen a reduction in the NRW rate from 28.08% in September 2022 to 28.02% in September 2023. Through these sustained efforts and pipe replacement projects, we aim to achieve NRW of 27.5% by 2025 and 25% by 2030

LOOKING AHEAD

The majority of the funds raised from the Sukuk Kelestarian will be allocated to finance the capital expenditure needs of the Rasau Stage 1 project, with an estimated cost of RM4 billion. Additionally, these funds will support initiatives aimed at enhancing system connectivity to minimise service interruptions, reduce system losses, mitigate environmental impacts, and elevate water quality standards. Going forward, we will also be looking at utilising some of the proceeds of the Sukuk Kelestarian to invest in renewable energy projects and green buildings/assets.

Our unwavering commitment lies in investing in both the development of new water infrastructure and the upgrading of existing facilities. This commitment is vital to ensure the operational efficiency and long-term sustainability of our water supply system. Given the paramount importance of providing safe, clean and accessible treated water for present and future generations, we recognise the urgency in executing these initiatives promptly. Looking ahead, Air Selangor is confident that the Sukuk Kelestarian will facilitate the timely realisation of our sustainability goals.

As of September 2023 we have completed

of the

34

End Zone projects across 10 regions

We aim to achieve NRW of

27.5_%

25% by 2030



IR. ABAS ABDULLAH

Acting Chief Executive Officer

ABOUT AIR SELANGOR

PENGURUSAN AIR SELANGOR SDN BHD

OUR **VISION**

We will be the leading water services provider in Asia by 2030

OUR MISSION

We deliver the best experience to our customers

Air Selangor, Malaysia's largest water services provider, is responsible for the abstraction, treatment and distribution of treated water to consumers in Selangor, Kuala Lumpur and Putrajaya. We serve over 2.6 million accounts, including domestic, non-domestic and other categories.

Air Selangor Holdings Berhad (AIS Holdings) is the immediate holding company, while Menteri Besar Selangor (Incorporated), a corporate body established under Enactment No. 3 of the Menteri Besar Selangor (Incorporation), Enactment 1994, is the ultimate holding corporation of Air Selangor. With a production capacity of 5,231 million litres per day (MLD), Air Selangor distributes water to consumers through a network of 30,746 km of pipelines.

The Company is supported by a workforce of over 5,080 employees and more than 1,500 business partners. Air Selangor's operations are regulated by Suruhanjaya Perkhidmatan Air Negara (SPAN) and are governed by the Water Services Industry Act 2006.

OUR **BUSINESS** PLAN

Air Selangor operates according to its regulatory business plan, that includes the seven (7) Strategic Plans and Initiatives (SPIs) and eight (8) Key Result Areas (KRAs), which have been approved by SPAN. Over the next 30 years, Air Selangor has allocated a budget through its Capital Expenditure (CAPEX) Programme with projected investments surpassing RM35 billion to be utilised for construction of new water assets, upgrading current water infrastructure, enhancing operational efficiency and exploring new water resources. The business plan will undergo periodic revisions to align with and meet the changing dynamics of the water services industry.

SEVEN STRATEGIC PLANS AND INITIATIVES (SPIs)



SPI₁

WATER FOREVER

Towards a Sustainable Water Future



- Mitigate potential effects of climate change and raw water pollution.
- Design interventions and initiatives that ensure water supply is in tandem with water demand. These actions include reducing system water loss, optimising customer water use and identifying and developing new sources of water.



SPI 2

IMPROVEMENT IN ASSET RELIABILITY AND RESILIENCE

Towards a Resilient Water Future



SPI3

IMPROVING OPERATIONAL EFFICIENCY

Digital Utility of the Future

- Optimise management and maintenance of our
- Ensure uninterrupted water supply to our
- Rehabilitate, replace and upgrade our assets.
- Improve water storage capacity.

- Leverage the growth of digital connectivity and big data to become the Digital Utility of the
- Ensure effective use of resources across our operations, namely production, distribution, asset inventory and maintenance, and customer



SPI 4

and quality continuously.

TOWARDS BEST CUSTOMER EXPERIENCE

Drinkable Water from Tap by 2028 and **Best Customer Service**



SPI 5

NON-REVENUE WATER REDUCTION

NRW Reduction to 27.5% by 2025, 25% by 2030



SPI 6

CREATING A CONDUCIVE WORKING ENVIRONMENT

World-Class Water Services Provider



SPI7

ENVIRONMENTAL STEWARDSHIP

Waste Zero Environment

- Improve our service delivery and exceed customer Reduce water loss throughout our operations, expectations in terms of reliability, responsiveness targeting to achieve 27.5% by 2025 and 25% by 2030.
 - Optimise operational costs and increase our 2 revenue.
- Position Air Selangor as an employer of choice by creating a safe and conducive work environment.
- Develop and grow talent within our Company to ensure a sustainable pipeline of leaders and achievers.
- Operate responsibly, minimising our impact on the environment and adhering to regulations.
- Towards a zero-waste environment, optimising resource use and reducing our carbon emissions.

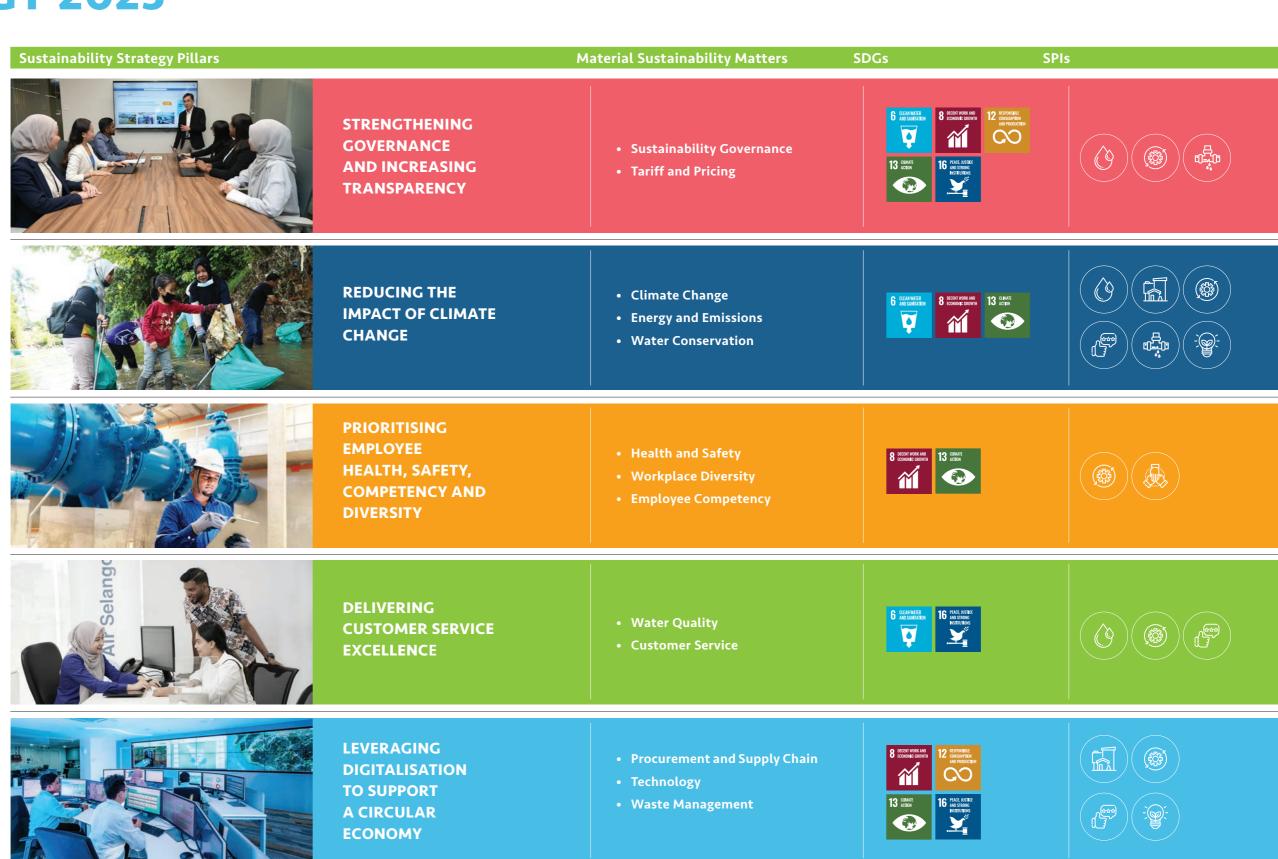
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SUSTAINABILITY STRATEGY 2023

Air Selangor In 2022, undertook a review of its operating period one (OP1) Sustainability Strategy and conducted a comprehensive reassessment of the identified material matters from 2019. This process involved the consideration of various policies, frameworks, best practices and future trends within the water industry, as well as aligning with Air Selangor's business plan as a primary reference. The input of external stakeholders was also considered through focus group discussions, surveys and comments.

gather To feedback align with current business requirements and sustainability emerging risks, engagement sessions held with internal stakeholders. These sessions aimed to identify action plans that would support Air Selangor's sustainability goals. After several thorough discussions, the Sustainability Strategy 2030 was finalised and subsequently approved by the Board on 13 January 2023. The strategy focuses on five main pillars, as illustrated in the accompanying diagram, which highlights material sustainability matters and their categorisation.



SPI 4

SPI 5

LEGEND

SPI 1

SPI 2

SPI 3

SPI 6

№ SPI 7

SUKUK KELESTARIAN FRAMEWORK

On 30 September 2020, Air Selangor developed and published its Sukuk Kelestarian Framework. The framework aims to ensure transparency, disclosure and integrity in the issuance and governance of Sukuk Kelestarian Air Selangor, our sustainable and responsible investment (SRI) Sukuk. The framework outlines the utilisation and management of proceeds, the evaluation and selection process for projects and the allocation and reporting of impacts.



The framework adheres to the recognised principles and standards below (Sustainability Bond Principles and Standards). The framework also aligns with Air Selangor's business plan, Sustainability Strategy 2030 and priority Sustainable Development Goals (SDGs).



The International Capital Market Association's (ICMA) 2018 Green Bond Principles, 2018 Social Bond Principles and 2018 Sustainability Bond Guidelines

The ASEAN Capital Markets
Forum's (ACMF) 2018 Green Bond
Standards, 2018 Social Bond
Standards and 2018 Sustainability
Bond Standards



The Securities Commission Malaysia's (SC) SRI Sukuk Framework (SC SRI Sukuk Framework)

The Framework was reviewed by RAM Sustainability Sdn. Bhd. which issued a Second Party Opinion on 9 November 2020 confirming the Framework's adherence to the abovementioned bond principles and standards. The report can be accessed here: https://www.airselangor.com/uploads/2020/12/2nd opinion sukuk.pdf

SUKUK KELESTARIAN GOVERNANCE

The Sukuk Kelestarian Framework details how the funds raised can be utilised to finance, refinance or invest in eligible projects that are aligned with Air Selangor's business plan, Sustainability Strategy 2030 and priority SDGs as indicated in the following four categories:









Eligible projects must meet the criteria set out in the Framework. The evaluation and selection of these projects are carried out by the Sukuk Kelestarian Working Group, consisting of senior officers from Air Selangor's Sustainability and Water Conservation Section, and the Finance and Strategy Department. This evaluation is carried out during the annual capital expenditure budgeting process or as and when necessary.

Air Selangor's annual capital expenditure budget undergoes a review and approval process by Air Selangor's Board of Directors and SPAN, being the regulator for the water services industry in Peninsular Malaysia and the Federal Territory of Labuan. Projects are assessed based on their contribution to Air Selangor's strategic plans and objectives, their impact on the Company's performance commitments, and their alignment with health and safety, environmental and social considerations. The cost and feasibility of the projects are also taken into account.

Air Selangor is committed to providing impact reports on the allocation and utilisation of its Sukuk Kelestarian proceeds. These reports include selected case studies that demonstrate the sustainability impact of eligible projects. This commitment emphasises the Company's dedication to transparency with its investors and adherence to the Sustainability Bond Principles and Standards.

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SRI SUKUK KELESTARIAN **AIR SELANGOR CORE ELEMENTS**

Air Selangor issued its first Sukuk Kelestarian on 29 October 2021 and has since issued four tranches of Sukuk Kelestarian amounting to RM2.13 billion in total proceeds as of 30 September 2023. As reported in the Sukuk Kelestarian Air Selangor Impact Report 2021 - 2022, RM1.43 billion was issued during the period of October 2021 to September 2022 at an average yield of 5.08%.

In the period under review, another RM700 million of Sukuk Kelestarian was issued at an average yield of 4.86%, as detailed in the table below:

A. Issuance from October 2022 to September 2023

Tranche	Tranche 5	Tranche 5	Tranche 5	Tranche 5
Series	Series 1	Series 2	Series 3	Series 4
Currency	MYR	MYR	MYR	MYR
ISIN	MYBVN2301346	MYBVS2301360	MYBVX2301352	MYBVZ2301373
Size (RM mil)	250.0	250.0	100.0	100.0
Net Proceeds (RM mil)	250.0	250.0	100.0	100.0
Issue Date	19 April 2023	19 April 2023	19 April 2023	19 April 2023
Maturity Date	19 April 2033	19 April 2038	17 April 2043	17 April 2048
Coupon	4.66%	4.89%	5.03%	5.14%

ALLOCATION OF PROCEEDS

Air Selangor has allocated and utilised 77.9% of the total proceeds raised, amounting to RM1,659.8 million for the financing of eligible CAPEX and operating expenditure (OPEX).

Purpose Projects	CAPEX (RM mil)		OPEX (RM mil)	TOTAL	
	Financing	*Refinancing	Financing	RM mil	%
Sustainable Water Supply	710.3	-	591.1	1,301.4	61.1%
Sustainable Water Management	348.1	-	9.1	357.2	16.8%
Renewable Energy	-	-	1.2	1.2	0.1%
Allocated/Utilised (RM mil)	1,058.4	-	601.4	1,659.8	77.9%
Unallocated/Unutilised					22.1%

TOTAL

RM2,130 million 100.0%

*Note: Amounts utilised for the leasing of water assets from Pengurusan Aset Air Berhad and for the funding of ongoing projects established prior to the first Sukuk Kelestarian issuance has been reclassified from refinancing to financing pursuant to a reevaluation of the nature of utilisation.

Out of the total of RM2.13 billion of proceeds raised, 49.7% was allocated and utilised for the financing of CAPEX and 28.2% was allocated and utilised for the financing of OPEX. 22.1% of the proceeds have yet to be allocated/utilised and are invested in Shariah-compliant money market instruments or fixed deposits.

ALLOCATION OF PROCEEDS

Category	Examples of Key Projects Funded	Total Allocation and Utilisation (RM mil)	Reporting Indicators (1 January 2023 to 30 September 2023)
Sustainable Water Supply	 Development of new water treatment facilities Upgrading, rehabilitation, refurbishment and/or maintenance of water treatment facilities, including dams and off-river storage (ORS) Connecting, expanding, improving, rehabilitating, refurbishing, replacing and/or maintenance of distribution network or systems 	1,301.4	 Million cubic metres of clean water produced: 5,231 mil m³ Water quality compliance: 99.92% Number of new household water connections: 51, 996 accounts Additional distributable capacity in development: 2,730 MLD Additional water supply capacity from alternative water source (reclaimed water) developed: 4 MLD
Sustainable Water Management	 Pipe replacement programme Physical loss reduction programme Commercial loss reduction programme Construction, upgrading, and/or rehabilitation of reservoirs and pumphouses Construction, expansion and/or rehabilitation of residual treatment facilities and residual disposal areas Initiatives to improve pollution detection and management, and enhance laboratory services to improve water quality and reduce service disruptions Digital, automation and IT initiatives to enhance network communication and network management to reduce service disruptions 		 Length of pipe replaced: 53.72km Energy consumption per cubic meter of water produced: 1.83 MJ CO2/m³ *Billed volume carbon intensity reduction: 0.04% *Billed volume energy intensity reduction: 0.04% *Pipe Burst Index Reduction (no./100km/year): 4.42 *Non-revenue water reduction: 0.06% Amount of water saved from NRW initiatives: 196.8 MLD Number of pollution incidences detected and prevented: 50 incidents Percentage of water treatment residuals treated: 49.2%
Renewable Energy	Green Electricity Tariff (GET) Programme Renewable Energy for Water (RENEW)	1.2	 5 accounts with a total of 5,360,00 kWh subscription of GET, 29.29 GWh clean energy used (22,845 tCO₂) from February to July 2023 7 accounts with total cumulative solar energy usage of 2.24 GWh (1,744 tCO₂) 31.5 GWh of renewable energy used in total, equivalent to 24,589 tCO₂ reduced

* Data comparison between 1 January 2022 to 30 September 2022 and 1 January 2023 to 30 September 2023.

A total of RM1,301.4 million was allocated and utilised for Sustainable Water Supply projects, which is largely attributed to the development of the new Rasau Stage 1 and the maintenance of existing water treatment and distribution infrastructure. Under the category of Sustainable Water Management projects, RM357.2 million was allocated to maintain and improve production and distribution efficiency by improving system connectivity to minimise service disruptions, reducing system losses, minimising the impact on the environment and improving water quality.

Some examples of Sustainable Water Supply and Sustainable Water Management projects and initiatives undertaken by Air Selangor are discussed in the following section.

STUDIES

Network Improvement for End Zones

Project Category: Sustainable Water Management

Link with SPIs





Link with SDGs



30,000 km and continuously expanding alongside new development areas



Air Selangor's distribution network, spanning over 30,000 km, is continuously expanding alongside new development areas. In addition to regular maintenance, replacement and monitoring of this network, certain sections are identified as "End Zones". These are specific areas that are typically found at the farthest ends within a single pipeline network.

End Zones occur due to various factors affecting the initial network design arising from geographical constraints or proposed developments that were not realised. A lack of development, where some areas remain underdeveloped or sparsely populated with a lower demand for water supply, as well as a lack of interconnections between the existing distribution networks can also lead to the formation of End Zones. Consequently, customers whose premises fall within these areas may encounter issues such as diminished water pressure or occasional sediment accumulation within the pipelines.

To enhance customer experience and establish a more sustainable water supply system, Air Selangor has implemented measures to improve the distribution network for these End Zones. To this end, 34 projects have been initiated across 10 regions, aimed at increasing treated water storage capacity and improving water pressure for the identified areas, which will also benefit those in adiacent areas.

The completion of these projects will bolster distribution grid interconnectivity between various treated water sources and reservoirs, ensuring a continuous supply of treated water during supply interruptions caused by pollution, maintenance or equipment failure. The projects encompass activities such as laying new pipelines, upgrading existing ones, expanding pipeline coverage, constructing new pumphouses and activating unused reservoirs.

Currently serving 100% of urban areas and 99.78% of rural areas in Selangor, Kuala Lumpur and Putrajaya, Air Selangor aims to extend water supply coverage to selected rural areas to achieve complete coverage, up to 99.98% by end of 2023. The areas targeted for this endeavor include Kampung Orang Asli Bukit Baja in Sepang, Kampung Orang Asli Bukit Kechil in Kuala Langat, Kampung Orang Asli Bukit Lagong in Gombak, and Kampung Kuala Perdik in Hulu Langat. This aligns with Air Selangor's commitment to Sustainable Development Goal 6, which is to "Ensure Access to Sanitation and Water for All".

Nevertheless, certain challenges persist, such as potential delays in obtaining authority approvals, design alterations and limited capital expenditure budget due to competing priorities such as reducing NRW, pipeline replacements and developing new water treatment plants. As of 30 September 2023, out of the 34 projects initiated to improve the network in End Zones, seven have already been completed, while 27 are in progress. Air Selangor will vigilantly monitor the project schedule and ensure timely approvals from local authorities to ensure the success of the network improvement projects.

Currently serving

100%

of urban areas,

99.78%

of rural areas,

in Selangor, Kuala Lumpur and Putrajaya

34

project

have been initiated across 10 regions, aimed at increasing treated water storage capacity and improving water pressure for identified areas

As of 30 September 2023,

projects completed,

projects in progress



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CASE **STUDIES**

Revolutionising Water Conservation and Leak **Prevention** through Smart Metering

Project Category: Sustainable Water Management

Link with













Approved installations of 50,000 USMs for 2023



Air Selangor has embarked on a digital solution that empowers the Company and its customers through the smart water meter technology. The journey began in 2018 when Air Selangor conducted a pilot project to install 6,000 Automatic Meter Reading (AMR) devices in the Gombak, Kuala Lumpur and Petaling Jaya regions. From there, the project progressed to more advanced Ultrasonic Smart Meter (USM) technology with the approved installation of 50,000 USMs for 2023.

USM technology was selected as it has stable accuracy throughout its entire lifecycle compared to conventional mechanical meters. The USM deployment is selected for areas with high NRW percentages, high average consumption per account and significant percentages of commercial accounts. The installations are grouped with nearby Air Selangor's Data Concentrator Units (DCU) to ensure smoother ease of network. The DCUs are solar-powered with battery backup, guaranteeing constant and reliable data transfer.

Smart metering is part of Air Selangor's NRW reduction strategy, particularly in our relentless fight against leakages. It can remotely monitor and localise leakage locations in the distribution and services connection pipeline. Mitigation action can be taken swiftly and efficiently to fix the leaks. USM also contributes to efficient and accurate billings as it reduces the need for manual

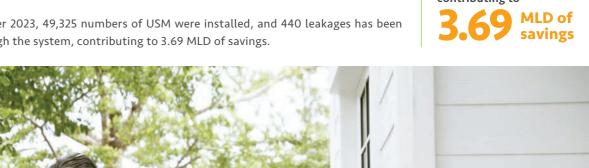
meter reading and estimation. Remote readings mean less road travel, reducing our carbon footprint and helping us move towards Air Selangor's Net Zero target.

Most importantly, smart metering benefits our customers. It provides real-time monitoring of water consumption, paving the way to more conscious water use by customers. With the technology, customers can detect whenever there is a significant increase in their water consumption, caused by unusual water consumption, possible internal leakage or when their meters are vandalised or damaged. It contributes to a better customer experience as it can potentially reduce customer complaints of incorrect billing. For Air Selangor, we are able to leverage customers' water consumption behaviours and design a suitable water conservation plan for the public, moving towards the 160 litres per capita per day (LCD) target set by the government.

As of September 2023, 49,325 numbers of USM were installed, and 440 leakages has been detected through the system, contributing to 3.69 MLD of savings.

As of September 2023. USM installed,

leakages contributing to





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STUDIES

Rasau Scheme: Advancing Water Quality and Reliability

Project Category: Sustainable Water Supply

Link with SPIs











Stage 1
is expected to be completed by

December 2025,

Stage 2
is expected to be

2028.

completed by



At Air Selangor, we are committed to the pursuit of operational excellence by continuously investing in our infrastructure to provide resilient services in meeting and exceeding expectations of our growing number of customers. One of the ways we are doing this is through the Rasau Water Supply Scheme (Rasau Scheme), where the Sg Rasau Water Treatment Plant will be fully equipped with state-of-the-art technology that will set a new industry benchmark in Malaysia.

The Rasau Scheme draws its raw water from Sg Klang and nine strategically located ponds in Sepang and Petaling. The ponds, serving as Off-River Storages (ORS), act as a vital backup, ensuring an uninterrupted water supply even in the face of pollution incidents. As the raw water comes from a cumulative 489 hectares of steady water bodies, the potential for algae and microbiome contamination is a concern we take seriously. The WTP is therefore carefully designed to guarantee the quality of the treated water distributed to each and every one of our future 934,000 customer accounts.

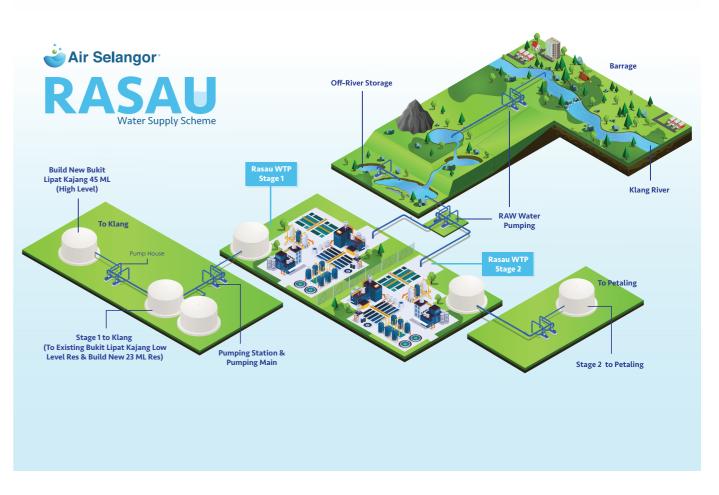
The WTP will be equipped with automated chemical dosing to absorb pollutants, ammonia, and to optimise the water pH, ensuring it is fit for consumption by meeting the necessary Ministry of Health (MOH) Drinking Water Quality standards. The WTP also incorporates technological innovations such as the Ozone Disinfection System which is able to further treat micropollutants and remove heavy metals and algae toxins, while improving the taste and odour of the treated water. To improve the efficiency of the treatment process, best fit mechanical and physical fixtures such as mixers, sedimentation tanks and filtration medias have been chosen. Aligning with Air Selangor Zero Effluent target, the residuals will be treated with advanced dewatering system and the effluent will be recycled within the treatment process. All the technologies implemented showcase Air Selangor's highest commitment towards providing the best experience, particularly in water quality, for our customers.

As of September 2023, the construction of Rasau Stage 1 is at 9.7% and is expected to be completed by December 2025 with a capacity of 700MLD, serving 467,000 customer accounts in the Klang and Kuala Langat regions. Stage 2 will increase the capacity to 1,400 MLD, serving 934,000 customer accounts in Petaling, Klang and Kuala Langat regions and is expected to be completed in 2028.

PENGURUSAN AIR SELANGOR SDN BHD

As of September 2023, the construction of the Rasau Scheme is at

9.7%



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Pengurusan Air Selangor Sdn Bhd

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