

Sustainable Products Revenue Report 2026



WHA Group's Sustainable Products Revenue

WHA Group aims to be a leading force in shaping Thailand's sustainable future, creating immediate impact and long-term value for all stakeholders through the integration of environmental stewardship, social empowerment, and responsible governance across all aspects of operations

Under 5 Sustainable Strategic Directions, WHA commits to reduce our environmental footprint and accelerate Thailand's transition to a low-carbon and circular economy, WHA therefore encourages sustainable product development through innovation processes to create green and future-proof business models that generate long-term value for people, planet, and performance.

With reference to internationally recognized sustainability standards like EU Taxonomy, WHA creates our own Classification System to define "Sustainable Products", particularly means product or service that can minimize negative environmental, social, and economic impacts across its entire lifecycle—from raw materials to disposal. Our classification system for WHA Group's sustainable products/services covers four main screening criteria, namely Environmental Impact, Social Responsibility and Economic Viability and Strategic Alignment. This classification has already been verified by an external sustainability assurance provider.

The Four-Pillar Classification Framework

A product or service qualifies as "Sustainable Products" under this framework only if it satisfies ALL four pillars simultaneously

Environmental Impact

Based on "Do No Significant Harm (DNSH)" Criteria

Sustainable Products/services should meet at least 1 of 5 environmental sub-criteria AND does not significantly harm others

E1 Greenhouse Gas Emission (Reduce GHG emissions relative to a baseline)

E2 Resource Efficiency (Improve efficient use of energy and/or water in production)

E3 Circular Economy (Extend material lifecycles through reuse, recycling, upcycling, or recovery)

E4 Pollution Control and Waste Minimization (Generate minimal pollution and waste across its lifecycle)

E5 Protection of Biodiversity and Ecosystems (Site and operate in a manner that does not disturb ecosystems critical to food security or rich in biodiversity)

Social Responsibility

Based on Minimum Social Safeguards (MSS) requirements

Sustainable Products/services should satisfy ALL five social safeguard requirements

S1 - Fair Wages and Safe Working Conditions (Workers throughout the product value chain receive at least statutory minimum wages and are provided safe, healthy working conditions)

S2 - No Child or Forced Labour (No engagement with suppliers that use child labour)

S3 - Human Rights in Supply Chains (Supply chain due diligence processes are in place to identify and mitigate human rights risks)

S4 - Positive Community Impact (Support or do not harm local community economies)

S5 - Community Health and Safety (Do not create unreasonable health or safety risks for surrounding communities)

Economic Viability

Create positive net economic impact and long-term value to business and realized benefits to customers

Sustainable Products/services should demonstrate value creation, meets profitability threshold, is scalable, and shows innovation trajectory

V1 Value Creation (Generate cost savings for the customer/business and/or contribute new revenue streams for WHA Group)

V2 Profitability (Financial returns meet the relevant business unit's threshold)

V3 Scalability and accessibility (Demonstrate credible potential to expand to other business units, customer segments, or geographies)

V4 Innovation and Continuous Improvement (Deploy new technology/innovation and has identified potential development roadmap)

Strategic Alignment

Align with corporate's Sustainability Strategy (2025 – 2030)

Sustainable Products/services should align with at least 1 of 5 WHA's Sustainability Strategy

P1 Environmental Stewardship (Reduce WHA Group's or its customers' environmental footprint)

P2 Social Empowerment (Improve social equity or support community development and workforce well-being)

P3 Responsible Governance and Innovation (Embed responsible business practices, governance or technology/innovation)

P4 Leadership for Green Economy (Generate long-term value for people, planet, and performance)

P5 Enablers for Sustainable Thailand (support Thailand's transition to New Economy and achieving Country's SDG)

Below is the details of Sustainable Revenue and Classification Criteria of each Sustainable Products and Services.

	Revenue and Share of profit (MB)					Environmental Impact (At least 1)					Social Responsibility	Economic Viability	Strategic Alignment
Sustainable Products/Services	2023A	2024A	2025A	Sustainable Revenue Target	% of 5Y Total CAPEX (2026 - 2030)	E1	E2	E3	E4	E5	(S1 – S5)	(V1 – V4)	(P1 – P5)
Mobilix EV Ecosystem : WHA Group accerelates the transition of Thailand's logistics sector by leasing electric vehicles (EVs), developing infrastructure such as EV charging stations within industrial estates and office buildings as well as mobilix application to reduce fossil fuel consumption for customers.	0.04	135	73	10,000 EV by 2030	27%	Y	Y	N	Y	N	Y	Y	Y
Renewable Energy : WHA Group provides comprehensive renewable energy comprising of rooftop solar power generation services, waste-to-energy and hydro power plant, enabling customers to gain access to clean energy and reduce dependence on fossil fuels.	374	473	595	1,222 MW Total Secured PPAs by 2030	12%	Y	Y	Y	Y	N	Y	Y	Y
Reclamation Water : WHA Group applies circular economy concepts to reduce dependence on surface water by reclaiming treated wastewater and converting it into demineralized water and premium clarified water for sale to industrial customers. This approach enhances the value of treated wastewater, reduces withdrawals from natural water sources and strengthens long-term water security for industrial customers.	193	291	301	24.25 million m3 Reclamation Water sales volume by 2030	1%	N	Y	Y	Y	Y	Y	Y	Y
Emission Reduction Service : WHA Group provides registration, issuance, and delivery services for Renewable Energy Certificates (RECs) generated from our solar power plants as well as the carbon accounting platform namely CO2 ZERO which enables customers to calculate greenhouse gas emissions within their organizations across all three scopes.	N/A	2	3			Y	N	N	Y	N	Y	Y	Y
LEED/EDGE Certified Buildings : Currently, WHA Group has one LEED Certified Building which is WHA Mega Logistics Center Theparak KM 21 which is LEED Gold certified and features a 0.28 MW solar rooftop system, energy-efficient technologies including high-performance HVAC, LED lighting, and advanced building automation.	N/A	1	2			Y	Y	N	Y	N	Y	Y	Y
Energy Efficiency Buildings : WHA Tower is a premium, environmentally friendly, and energy-efficient smart office building for lease with specific designs and comprehensive facilities to support health, well-being and accessibility of employees, customers, and tenants.	84	89	105			Y	Y	N	Y	N	Y	Y	Y
Total	651	991	1,078		40%								
% of Total Revenue and Share of Profit	3.83%	6.91%	5.91%										