WISE STEPS CONSULTING

# ESG REPORT

Empowering Sustainability Through Insight, Innovation, and Impact

wise steps
consulting

2025

wise steps consulting

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# Glossarium.

**APAR (Alat Pemadam Api Ringan)** A portable fire extinguisher required in workplace settings as part of mandatory occupational safety standards

**BPJS Kesehatan** The national health insurance body in Indonesia, managing the public healthcare coverage program for all workers and their families

**BPJS Ketenagakerjaan** The national social security body covering employment-related risks including workplace accidents, death, old age, and pension benefits

**Carbon Credits Verified Carbon Unit / VCU** Tradeable certificates representing the verified reduction or removal of one tonne of CO2e from the atmosphere, generated by certified climate projects and used by organisations to offset their emissions.

**Carbon Emission** Greenhouse gases released into the atmosphere as a direct or indirect result of organisational activities. Typically measured and reported in tonnes of carbon dioxide equivalent (tCO2e) across Scope 1, 2, and 3 categories.

**Carbon Offset** A compensation mechanism whereby an organisation finances emission reductions or carbon removals elsewhere to balance out its own GHG emissions, often through the purchase of verified carbon credits.

**Company-initiated Contribution** Social initiatives independently organized by the company outside of project contexts, such as blood donation drives, food sharing programs, and disaster relief fundraising

**DEI (Diversity, Equity, and Inclusion)** A set of organizational principles aimed at fostering diverse representation, equitable treatment, and an inclusive environment for all individuals in the workplace

**Double Materiality Assessment** A materiality evaluation approach that considers two perspectives simultaneously: the organisation's impact on the environment and society (impact materiality), and how sustainability issues affect the organisation's own financial performance (financial materiality).

**Due Diligence** A systematic process of investigation and assessment conducted before entering into a business relationship or transaction, intended to identify potential legal, financial, ethical, or reputational risks.

**Emission Factor** A coefficient that converts activity data (such as litres of fuel consumed or kilowatt-hours of electricity used) into an estimated quantity of GHG emissions expressed in CO2e.

**Employee Turnover** The rate at which employees leave and are replaced within a given period, used as an indicator of workforce stability and employee retention

**External Assurance** An independent third-party verification process applied to sustainability report data to enhance its credibility, accuracy, and reliability for external stakeholders.

**GHG Protocol (Greenhouse Gas Protocol)** The most widely adopted international accounting and reporting standard for greenhouse gas emissions, developed jointly by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It defines the Scope 1, 2, and 3 framework.

**GSTC (Global Sustainable Tourism Council)** An international body that develops and maintains global baseline standards for sustainable tourism, known as the GSTC Criteria, applicable to destinations, hotels, and tour operators.

**IMS (Internal Management System)** WSC's internal platform used for staff-management coordination, official company communications, and internal reporting, including whistleblowing functions .

**ISO 9001:2015** An internationally recognised standard for Quality Management Systems (QMS) published by the International Organization for Standardization (ISO), specifying requirements for organisations to consistently provide products and services that meet customer and regulatory requirements.

**Living Wage** A wage level that goes beyond the legal minimum, sufficient to cover the basic living needs of an employee and their dependents

**Whistleblowing Mechanism** A reporting system that enables employees or related parties to safely and confidentially report misconduct, violations, or irregularities within the organization

# Foreword.

We are pleased to present the second ESG Report of Wise Steps Consulting, marking another important step in our sustainability journey. This year, our focus has been on strengthening our internal systems through a more structured, data-driven approach, ensuring that our commitments are not only aspirational but also measurable and accountable.

A key milestone in this effort is the development of our Internal Management System (IMS), an integrated ERP platform designed to enhance how we manage and monitor our operations. Through IMS, we have begun systematically measuring key environmental indicators such as emissions, water, and energy consumption, while also improving our internal governance and people management practices. This includes structured KPI measurement through a 360-degree assessment, as well as more transparent monitoring of workload, learning and development through our learning hub, and employee administrative processes such as leave and overtime.

In parallel, we have initiated the preparation for ISO 9001:2015 certification, as part of our commitment to establishing a robust quality management system. While we continue to grow as a company, we believe that adopting internationally recognized standards is essential to ensure consistency, credibility, and continuous improvement in the services we deliver.

This ESG Report reflects our ongoing commitment to transparently communicate our initiatives, progress, and impacts to our stakeholders. We see this not merely as a reporting exercise, but as a form of accountability—an opportunity to reflect, improve, and contribute meaningfully to a more sustainable future.

We recognize that this journey is still evolving, and there is much more to be done. However, we remain committed to taking purposeful steps forward, guided by data, integrity, and responsibility.

**-Mochamad Nalendra Pradono-**
***CEO and Founder of Wise Steps Consulting***

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# 01

# Introduction

# Trusted Partner of Your Sustainability Journey.

**Wise Steps Consulting (PT. Wise Destinasia Konsultan)** is a strategic consulting firm specializing in tourism business development, sustainability management, and innovation within the hospitality, tourism, and creative economy industries. With extensive experience in assisting clients, especially in the tourism and hospitality sector, Wise Steps Consulting delivers data-driven solutions and in-depth analyses to foster sustainable business growth with a positive impact.

*Wise Steps Consulting (PT. Wise Destinasia Konsultan) adalah firma konsultasi strategis yang berfokus pada pengembangan bisnis pariwisata, pengelolaan keberlanjutan, serta inovasi dalam industri perhotelan, pariwisata, dan ekonomi kreatif. Dengan pengalaman luas dalam mendampingi klien, terutama sektor pariwisata, Wise Steps Consulting menghadirkan solusi berbasis data dan analisis yang mendalam untuk mendorong pertumbuhan bisnis yang berkelanjutan dan berdampak positif.*

**As part of Wise Steps Group**, the company benefits from a broad network across multiple industries and remains committed to helping businesses thrive through innovative, adaptive, and community-based approaches. Wise Steps Group is a business ecosystem comprising various enterprises engaged in consulting, travel agents, and foundations, with a primary objective of using the power of responsible tourism to transform the industry, travelers' minds, and local livelihoods.

*Sebagai bagian dari Wise Steps Group, perusahaan ini memiliki jaringan luas dalam berbagai industri dan terus berkomitmen untuk membantu bisnis berkembang dengan pendekatan yang inovatif, adaptif, dan berbasis komunitas. Wise Steps Group sendiri adalah ekosistem bisnis yang terdiri dari berbagai unit usaha yang bergerak di bidang konsultasi, travel operator, dan yayasan pengembangan komunitas, dengan tujuan utama menggunakan kekuatan pariwisata berkelanjutan untuk mentransformasi industri, mengubah pola pikir wisatawan, dan meningkatkan kesejahteraan masyarakat lokal.*

## Our Team and Partners

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## Our Partners

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**AYU MASITA**

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# Our Services

## We provide services as a partner in your journey

Wise Steps Consulting (WSC) provides a range of professional services aimed at helping organizations integrate sustainability principles into their strategies, operations, and long-term development. Our services are designed to support organizations such as governments, private sector entities, international organizations, and local communities in addressing increasingly complex sustainability challenges, particularly within the tourism sector, including accommodation, travel services, and tourism destinations.

*Wise Steps Consulting (WSC) menyediakan berbagai layanan profesional yang bertujuan untuk membantu organisasi mengintegrasikan prinsip keberlanjutan ke dalam strategi, operasional, dan pengembangan jangka panjang. Layanan kami dirancang untuk mendukung organisasi-organisasi seperti pemerintah, sektor swasta, organisasi internasional, serta komunitas lokal dalam menghadapi tantangan keberlanjutan yang semakin kompleks, khususnya dalam sektor pariwisata, seperti akomodasi, jasa perjalanan, hingga destinasi wisata.*

WSC's service portfolio focuses on three main areas: consulting and advisory, research and strategic analysis, as well as capacity building and training. Through these services, WSC delivers data-driven analysis, practical and actionable strategic recommendations, and knowledge transfer to support stakeholders in implementing more sustainable practices.

*Portofolio layanan WSC berfokus pada tiga area utama, yaitu konsultasi dan advisory, riset dan analisis strategis, serta pengembangan kapasitas dan pelatihan. Melalui layanan tersebut, WSC menghadirkan analisis berbasis data, rekomendasi strategis yang aplikatif, serta transfer pengetahuan yang mendukung para pemangku kepentingan dalam menerapkan praktik yang lebih berkelanjutan.*

### Consulting
### *Konsultansi*

WSC supports various organizations in developing sustainability strategies that align with international standards and national policies.

*WSC mendukung berbagai organisasi dalam menyusun strategi keberlanjutan yang selaras dengan standar internasional serta kebijakan nasional.*

### Research
### *Riset*

WSC conducts a range of studies and analyses to support data-driven decision-making.

*WSC melaksanakan berbagai studi dan analisis untuk mendukung pengambilan keputusan berbasis data.*

### Training
### *Pelatihan*

WSC organizes training programs, workshops, and knowledge-sharing activities to enhance the capacity of tourism stakeholders.

*WSC menyelenggarakan berbagai program pelatihan, workshop, serta kegiatan berbagi pengetahuan untuk meningkatkan kapasitas para pelaku pariwisata.*

### Smart Tourism
### *Pariwisata Cerdas*

WSC supports companies in designing and building ERP systems that focus on sustainability monitoring and the implementation of ESG principles.

*WSC membantu merancang dan membangun sistem ERP perusahaan yang berfokus pada pemantauan keberlanjutan serta penerapan prinsip ESG.*

# Our Services

## What we do to transform the impact of our partner

### Service Implementation in 2025

Throughout 2025, WSC continued to support various stakeholders through consulting projects, research studies, and training activities related to sustainable tourism development, ESG implementation, and strengthening community-based economies.

These initiatives were carried out through collaborations with government institutions, international organizations, academic institutions, and private sector partners.

In 2025, we began developing an integrated sustainability solutions system that spans comprehensively from upstream to downstream. This approach is designed to ensure that Wise Steps Consulting (WSC) can provide comprehensive support to partners in addressing evolving sustainability challenges.

*Sepanjang tahun 2025, WSC terus memberikan dukungan kepada berbagai pemangku kepentingan melalui proyek konsultansi, studi riset, serta kegiatan pelatihan yang berkaitan dengan pengembangan pariwisata berkelanjutan, implementasi ESG, serta penguatan ekonomi berbasis komunitas.*

*Berbagai inisiatif tersebut dilaksanakan melalui kolaborasi dengan institusi pemerintah, organisasi internasional, institusi akademik, serta mitra dari sektor swasta.*

*Pada tahun 2025, kami memulai pengembangan sistem layanan solusi keberlanjutan yang terintegrasi secara menyeluruh dari hulu hingga hilir. Pendekatan ini dirancang untuk memastikan bahwa Wise Steps Consulting (WSC) dapat memberikan dukungan yang komprehensif kepada para mitra dalam menghadapi berbagai tantangan keberlanjutan yang terus berkembang.*

### Development Direction for 2026

As organizational needs for more measurable sustainability performance management continue to grow, and as WSC's service offerings become increasingly integrated, WSC has begun developing a service approach that incorporates technology- and digital-based solutions into sustainability consulting practices.

This approach includes the development of digital platforms, data-driven monitoring systems, and various technological solutions that can assist organizations in measuring, managing, and reporting sustainability performance more effectively.

Through this development, WSC aims to strengthen its role not only as a consulting service provider but also as a strategic partner in advancing technology-based sustainability solutions, particularly in the tourism sector and sustainable development.

*Seiring dengan berkembangnya kebutuhan organisasi dalam mengelola kinerja keberlanjutan secara lebih terukur dan jangkauan layanan WSC yang semakin terintegrasi, WSC mulai mengembangkan pendekatan layanan yang mengintegrasikan solusi berbasis teknologi dan digital dalam praktik konsultansi keberlanjutan.*

*Pendekatan ini mencakup pengembangan platform digital, sistem monitoring berbasis data, serta berbagai solusi teknologi yang dapat membantu organisasi dalam mengukur, mengelola, dan melaporkan kinerja keberlanjutan secara lebih efektif.*

*Melalui pengembangan ini, WSC berupaya memperkuat perannya tidak hanya sebagai penyedia layanan konsultansi, tetapi juga sebagai mitra perjalanan strategis dalam pengembangan solusi keberlanjutan berbasis teknologi, khususnya dalam sektor pariwisata dan pembangunan berkelanjutan.*

## Ownership Structure and Legal

**Wise Steps Consulting is listed under the legal name PT. Wise Destinasia Konsultan with SK Kemenkumham AHU-0089403.AH.01.01.TAHUN 2022 Tanggal 22 Desember 2022 and the shareholder structure was as follows:**

**Mochamad Nalendra** | share in the company's registered capital: 70%, registered in Bandung, Indonesia.

**Wise Steps Group (PT. Matayu Jelajah Khatulistiwa)** | share in the company's registered capital: 30%, registered in Jakarta, Indonesia.

### List of Wise Steps Consulting Legality Documents

| DOCUMENT NAME | DOCUMENT LEGALITY NUMBER |
|---|---|
| No. Act | No. 426, December 21, 2022 |
| Decree of the Ministry of Law and Human Rights | AHU-0089403. AH.01.01.YEAR 2022 Date December 22, 2022 |
| TIN | 62.189.650.5-422.000 |
| NIB | 0034815 |

### List of KBLI Codes in NIB Wise Steps Consulting

| KBLI CODE | KBLI NAME | RISK LEVEL |
|---|---|---|
| 70201 | Tourism Consultancy Activities | Low |
| 70209 | Other Management Consulting Activities | Low |

## Company Clients & Partners

At Wise Steps Consulting (WSC), we take pride in our diverse and strategic collaborations across sectors. Over the years, we have successfully delivered projects for a wide range of institutions, including government agencies, non-governmental organizations (NGOs), and academic institutions.

*Wise Steps Consulting (WSC) bangga menjadi mitra strategis bagi berbagai institusi lintas sektor. Selama bbeberapa tahun, kami telah melaksanakan proyek-proyek untuk lembaga pemerintah, organisasi non-pemerintah (NGO), serta institusi akademik.*

**60.7%**

**Non Governmental Organization**

**28.6%**

**Government Intitutions**

**10.7%**

**Academic Institutions**

## Reporting Period

This ESG Report of Wise Steps Consulting is prepared with reference to the Global Reporting Initiative (GRI) Standards and covers the reporting period from 1 January 2025 to 31 December 2025. The period is intended to provide a comprehensive overview of the Company's sustainability initiatives, performance, and progress in implementing Environmental, Social, and Governance (ESG) principles. It should be noted that some information in this report may overlap with the previous ESG report, as the prior reporting cycle covered the period March 2024 to March 2025. In this report, the Company begins repositioning its reporting period to align with its annual operational and reporting cycle, which follows a January to December timeline. This report therefore serves as a transition towards the new reporting structure. Future ESG reports will consistently follow the January to December reporting cycle.

*Laporan ESG Wise Steps Consulting ini disusun dengan mengacu pada standar Global Reporting Initiative (GRI) with reference dan mencakup periode pelaporan 1 Januari 2025 hingga 31 Desember 2025. Periode ini dipilih untuk memberikan gambaran yang lebih komprehensif mengenai inisiatif, kinerja, serta perkembangan penerapan Environmental, Social, and Governance (ESG) di perusahaan. Perlu dicatat bahwa sebagian informasi dalam laporan ini dapat memiliki penyebutan ganda (overlap) dengan laporan ESG sebelumnya, karena periode pelaporan sebelumnya mencakup Maret 2024 hingga Maret 2025. Dalam laporan ini, perusahaan mulai mereposisi periode pelaporan agar selaras dengan siklus operasional dan pelaporan tahunan perusahaan, yaitu Januari hingga Desember. Oleh karena itu, laporan ini juga menjadi fase transisi menuju standar periode pelaporan baru. Untuk laporan ESG di tahun-tahun berikutnya, periode pelaporan akan secara konsisten mengikuti siklus Januari hingga Desember.*

## Restatement Information

This report represents the second year of ESG reporting by Wise Steps Consulting. Compared to the previous reporting cycle, this report reflects several methodological and operational improvements, particularly in the maturity of internal standard operating procedures (SOPs) related to client engagement, the refinement of sustainability practices and programmes, and the strengthening of data collection and internal coordination processes.

*Laporan ini merupakan tahun kedua Wise Steps Consulting dalam menerbitkan laporan ESG. Dibandingkan dengan periode pelaporan sebelumnya, laporan ini mencerminkan berbagai perkembangan dan penyempurnaan, khususnya pada peningkatan kematangan standar operasional prosedur (SOP) yang berkaitan dengan customer, perbaikan metode dan pendekatan dalam upaya keberlanjutan, serta penguatan proses pengumpulan data dan koordinasi internal.*

## External Assurance

This ESG report has not been subject to an external assurance process. Wise Steps Consulting has not yet engaged an independent third party to provide assurance over the information disclosed in this report. Nevertheless, the Company remains committed to strengthening the credibility, reliability, and transparency of its ESG data and disclosures.

*Laporan ESG ini belum melalui proses assurance eksternal. Wise Steps Consulting belum melibatkan pihak independen untuk melakukan penjaminan atas informasi yang disajikan dalam laporan ini. Meskipun demikian, perusahaan tetap berkomitmen untuk terus meningkatkan kredibilitas, keandalan, dan transparansi data serta pengungkapan ESG.*

For any questions, clarifications, or feedback regarding this report, stakeholders are encouraged to contact:

+62 812-3632-1361 consulting@wisesteps.id wise Steps Consulting

wise steps consulting

# 02

# Our Vision and Commitment to Sustainability

## Commitment

This year marks the second year of sustainability reporting for Wise Steps Consulting (WSC). Publishing this report reflects our commitment to annually disclose the impacts of our business activities, including our economic, social, and environmental performance.

*Tahun ini merupakan tahun kedua Wise Steps Consulting (WSC) menerbitkan laporan keberlanjutan. Penerbitan laporan ini mencerminkan komitmen kami untuk secara konsisten mengungkapkan dampak kegiatan bisnis perusahaan setiap tahun, termasuk kinerja ekonomi, sosial, dan lingkungan.*

Looking ahead, in 2026 we aim to pursue B Lab Certification (B Corp) to validate our sustainability journey against international standards and strengthen the credibility of our sustainability claims. In parallel, we also plan to obtain ISO 9001:2015 certification to enhance our internal quality management and support continuous organisational improvement. We are also strengthening our internal management system, which is currently being developed using an Enterprise Resource Planning (ERP) approach. This system is intended to improve internal management processes while enabling better tracking, documentation, and comparison of sustainability performance over time. In addition, we are developing a more structured social and environmental funding mechanism. Starting in 2026, the Wise Impact Fund will be introduced as a group-level initiative to support grassroots programmes as well as broader systemic initiatives. One of our long-term aspirations is to contribute to the establishment of a Stakeholder Platform for Sustainable and Quality Tourism in Indonesia, fostering collaboration among key actors in advancing responsible tourism.

*Ke depan, pada tahun 2026 kami menargetkan untuk memperoleh Sertifikasi B Lab (B Corp) sebagai upaya memvalidasi perjalanan keberlanjutan kami berdasarkan standar internasional serta memperkuat kredibilitas klaim keberlanjutan perusahaan. Secara paralel, kami juga berencana memperoleh sertifikasi ISO 9001:2015 guna memperkuat sistem manajemen mutu internal dan mendorong peningkatan kinerja organisasi secara berkelanjutan. Kami juga terus mengembangkan sistem manajemen internal yang saat ini dibangun dengan pendekatan Enterprise Resource Planning (ERP). Sistem ini dirancang untuk mendukung proses manajemen internal sekaligus memfasilitasi pelacakan, dokumentasi, serta perbandingan kinerja keberlanjutan dari waktu ke waktu. Selain itu, kami sedang mengembangkan mekanisme pendanaan sosial dan lingkungan yang lebih terstruktur. Mulai tahun 2026, Wise Impact Fund akan diperkenalkan sebagai inisiatif di tingkat grup untuk mendukung program berbasis masyarakat sekaligus inisiatif yang bersifat sistemik. Salah satu aspirasi jangka panjang kami adalah berkontribusi pada pengembangan Stakeholder Platform for Sustainable and Quality Tourism in Indonesia, guna mendorong kolaborasi antar pemangku kepentingan dalam memajukan pariwisata yang bertanggung jawab.*

### 1. Environmental Responsibility

*We recognize our role in reducing the environmental impact of tourism operations. Our commitment includes:*

#### SUSTAINABLE RESOURCE USE

Promoting efficient use of energy, water, and materials in the project recommendation and within our own business practices.

*Mendorong penggunaan energi, air, dan bahan secara efisien dalam rekomendasi proyek dan dalam praktik bisnis kami sendiri.*

#### WASTE MANAGEMENT

Advocating for responsible waste management practices, including reducing single-use plastics and waste reduction

*Mendukung praktik manajemen limbah yang bertanggung jawab, termasuk mengurangi penggunaan plastik sekali pakai dan pengurangan limbah.*

#### BIODIVERSITY & CONSERVATION

Supporting conservation initiatives and promoting ecotourism through internal programs and external with clients.

*Mendukung inisiatif konservasi dan mempromosikan ekowisata melalui program internal dan eksternal dengan klien.*

#### SUSTAINABLE PROCUREMENT

Prioritizing eco-friendly suppliers and partners that share our commitment to environmental sustainability.

*Memprioritaskan pemasok dan mitra yang ramah lingkungan dan memiliki komitmen yang sama terhadap keberlanjutan lingkungan.*

#### CARBON FOOTPRINT REDUCTION

Encouraging low-carbon activities through sustainable resource use, waste management, and business travel management. Employees are allowed to work from home (WFH) one day per week and work from anywhere (WFA) for one month per year.

*Mendorong aktivitas rendah karbon melalui penggunaan sumber daya secara berkelanjutan, pengelolaan limbah, dan pengaturan perjalanan bisnis Karyawan diperbolehkan untuk bekerja dari rumah (WFH) satu hari per minggu dan bekerja dari mana saja (WFA) selama satu bulan per tahun.*

## 2. Social Responsibility

We strive to ensures fair treatment of all stakeholders and foster inclusive and responsible tourism that benefits local communities. Our commitments include:

*Kami berusaha untuk memastikan perlakuan yang adil terhadap semua pemangku kepentingan, serta mendorong pariwisata yang inklusif dan bertanggung jawab yang memberikan manfaat bagi masyarakat lokal. Komitmen kami mencakup:*

### ETHICAL TOURISM PROMOTION

Advocating for responsible travel that respects local cultures, minimizes overtourism, and upholds ethical tourism practices.

*Mendorong perjalanan yang bertanggung jawab yang menghormati budaya lokal, meminimalkan overtourism, dan menjunjung tinggi praktik pariwisata etis.*

### COMMUNITY ENGAGEMENT

Collaborating with local communities to promote cultural preservation, heritage protection, and economic growth.

*Berkolaborasi dengan komunitas lokal untuk mempromosikan pelestarian budaya, perlindungan warisan, dan pertumbuhan ekonomi.*

### DIVERSITY & INCLUSION

Promoting an inclusive workplace that respects gender equality, human rights, and non-discriminatory practices.

*Mempromosikan tempat kerja yang inklusif yang menghormati kesetaraan gender, hak asasi manusia, dan praktik non-diskriminatif.*

### FAIR EMPLOYMENT PRACTICES

Ensuring fair wages, safe working conditions, and professional development opportunities for employees.

*Memastikan upah yang adil, kondisi kerja yang aman, dan kesempatan pengembangan profesional bagi karyawan.*

### CAPACITY BUILDING

Providing training, knowledge-sharing, and workshops to empower employees, local stakeholders and individuals.

*Memberikan pelatihan, berbagi pengetahuan, dan lokakarya untuk memberdayakan karyawan, pemangku kepentingan lokal, dan individu.*

## 3. Governance & Ethical Business Practices

We adhere to strong governance principles to ensure transparency, laws and regulations related to tourism and sustainability.

*Kami mematuhi prinsip-prinsip tata kelola yang kuat untuk memastikan transparansi serta kepatuhan terhadap hukum dan peraturan yang terkait dengan pariwisata dan keberlanjutan.*

**Implementation & Continuous Improvement.**
Wise Steps Consulting is dedicated to continuously improving our sustainability efforts by monitoring performance, setting measurable goals, and updating our strategies to align with best practices in sustainable tourism.

***Implementasi & Peningkatan Berkelanjutan.***
*Wise Steps Consulting berkomitmen untuk terus meningkatkan upaya keberlanjutan kami dengan memantau kinerja, menetapkan tujuan yang terukur, dan memperbarui strategi kami untuk menyesuaikan dengan praktik terbaik dalam pariwisata berkelanjutan.*

**Collective Actions**
We encourage our employees, clients, and partners to support this policy and work collaboratively toward a more sustainable future for the tourism industry.

***Aksi Kolektif***
*Kami mendorong karyawan, klien, dan mitra kami untuk mendukung kebijakan ini dan bekerja sama menuju masa depan yang lebih berkelanjutan bagi industri pariwisata.*

### ANTI CORRUPTION AND BRIBERY

Conducting business with integrity, transparency, and accountability. Establishing our zero-tolerance approach towards bribery and corruption in all business dealings and transactions. Ensuring compliance with applicable anti-bribery and corruption laws and regulations.

*Melakukan bisnis dengan integritas, transparansi, dan akuntabilitas. Menerapkan pendekatan nol toleransi terhadap suap dan korupsi dalam semua transaksi dan hubungan bisnis. Memastikan kepatuhan terhadap hukum dan peraturan anti-suap serta korupsi yang berlaku.*

### RISK MANAGEMENT

Identifying and mitigating environmental, social, and economic risks that may impact tourism sustainability.

*Mengidentifikasi dan mengurangi risiko lingkungan, sosial, dan ekonomi yang dapat mempengaruhi keberlanjutan pariwisata.*

## Prohibited Conduct:

### Bribery

Offering, promising, giving, or accepting anything of value to improperly influence a decision or gain an unfair advantage is strictly prohibited.

*Menawarkan, menjanjikan, memberikan, atau menerima sesuatu yang bernilai untuk mempengaruhi keputusan secara tidak tepat atau memperoleh keuntungan yang tidak adil sangat dilarang.*

### Facilitation Payments

Small payments made to expedite routine government actions are not permitted under this Policy.

*Pembayaran kecil yang dilakukan untuk mempercepat tindakan rutin pemerintah tidak diizinkan berdasarkan kebijakan ini.*

### Conflicts of Interest

Any actual or perceived conflict of interest must be disclosed and managed appropriately.

*Setiap konflik kepentingan yang nyata atau yang dianggap ada harus diungkapkan dan dikelola dengan tepat.*

### Kickbacks and Commissions

Receiving or offering kickbacks or commissions to secure business is not allowed.

*Menerima atau menawarkan uang pelicin atau komisi untuk mendapatkan suatu bisnis tidak diperbolehkan.*

### Gifts and Hospitality

While modest business-related gifts and hospitality may be acceptable, they must not influence business decisions or create an impression of impropriety.

*Meskipun hadiah dan jamuan yang bersifat bisnis dan bersifat wajar mungkin dapat diterima, hadiah tersebut tidak boleh mempengaruhi keputusan bisnis atau menciptakan kesan ketidakwajaran.*

# Double Materiality Assessment

## Prioritizing Impact for Sustainable Progress

Taking into account the evolving regulatory landscape and growing stakeholder expectations, WSC adopts a double materiality approach that captures **two** critical perspectives:

- **The organization's impact on the environment and society** (impact materiality), and
- **How sustainability issues affect the long-term viability of the business** (financial materiality).

***"The materiality assessment presented in this report refers to the results of the double materiality assessment conducted in the previous reporting period. This approach is applied as the double materiality assessment process is designed to be conducted periodically, typically every three years, to maintain analytical consistency while ensuring that the identified material issues remain relevant over the medium term"***

### Identifying Potential Impact and Topic Material

As part of WSC's effort to strengthen its commitment to sustainability principles, the materiality assessment process begins with the identification and classification of potential impacts relevant to the company's business context. The inventory of material topics was carried out through external discussions and reviews that considered the company's operational characteristics, its sustainability vision and commitments, as well as references to global ESG standards. This process involved internal analysis of:

- The company's sustainability vision and policies;
- Industry characteristics and dynamics that influence the relevance of ESG issues;
- References to international ESG standards, including the Global Reporting Initiative (GRI), the Sustainable Development Goals (SDGs), and other relevant sustainability principles.

Through this approach, the company successfully identified and categorized 16 material topics that are deemed to have the potential for significant impact on both the company's sustainability and the social-environmental context in which it operates.

*Sebagai bagian dari upaya WSC untuk memperkuat komitmen terhadap prinsip keberlanjutan, proses penilaian materialitas diawali dengan tahap pengidentifikasian dan pengelompokan dampak potensial yang relevan terhadap konteks bisnis perusahaan. Inventarisasi topik material dilakukan melalui proses diskusi dan tinjauan eksternal yang mempertimbangkan karakteristik operasional perusahaan, visi dan komitmen terhadap keberlanjutan, serta acuan pada standar ESG secara global. Proses ini melibatkan analisis internal terhadap:*

- *Visi dan kebijakan keberlanjutan perusahaan;*
- *Karakteristik dan dinamika industri yang memengaruhi relevansi isu-isu ESG;*
- *Rujukan terhadap standar ESG internasional, termasuk standar Global Reporting Initiative (GRI), Tujuan Pembangunan Berkelanjutan (SDGs), serta prinsip-prinsip keberlanjutan lainnya yang relevan.*

*Melalui pendekatan ini, perusahaan berhasil mengidentifikasi dan mengelompokkan 16 topik material yang dipandang memiliki potensi dampak signifikan terhadap keberlanjutan perusahaan maupun lingkungan sosial tempat perusahaan beroperasi.*

# 16 Topic Material

**Sustainable Resources (water and energy usage)**

GRI Index: 302, 303

6 Clean Water and Sanitation · 7 Affordable and Clean Energy · 12 Responsible Consumption and Production

**DEI (Diversity, Equity, and Inclusion)**

GRI Index: 405, 406

5 Gender Equality · 10 Reduced Inequalities

**Training and Education**

GRI Index: 404

4 Quality Education · 8 Decent Work and Economic Growth

**Indirect Economic Impact**

GRI Index: 203

1 No Poverty · 8 Decent Work and Economic Growth · 10 Reduced Inequalities

**Anti-competitive Behavior**

GRI Index: 206, 410

16 Peace, Justice and Strong Institutions

**Waste**

GRI Index: 306

12 Responsible Consumption and Production

**Biodiversity**

GRI Index: 304

14 Life Below Water · 15 Life on Land

**Procurement Practices**

GRI Index: 204, 301, 308, 414

8 Decent Work and Economic Growth · 12 Responsible Consumption and Production · 13 Climate Action

**Tax**

GRI Index: 207

16 Peace, Justice and Strong Institutions

**Economic Performance**

GRI Index: 201

8 Decent Work and Economic Growth

**Marketing & Labelling**

GRI Index: 417

12 Responsible Consumption and Production

**GHG Emissions**

GRI Index: 305

13 Climate Action

**Employement**

GRI Index: 401, 402, 403, 407, 408, 409

3 Good Health and Well-Being · 8 Decent Work and Economic Growth · 10 Reduced Inequalities · 12 Responsible Consumption and Production · 16 Peace, Justice and Strong Institutions

**Local Communities**

GRI Index: 202, 411, 413

10 Reduced Inequalities · 11 Sustainable Cities and Communities

**Customer**

GRI Index: 416, 418

16 Peace, Justice and Strong Institutions

**Anti-corruption**

GRI Index: 205, 415

16 Peace, Justice and Strong Institutions

***"The identified material topics serve as the foundation for our ESG strategy, ensuring focus on the most significant impacts and business risks"***

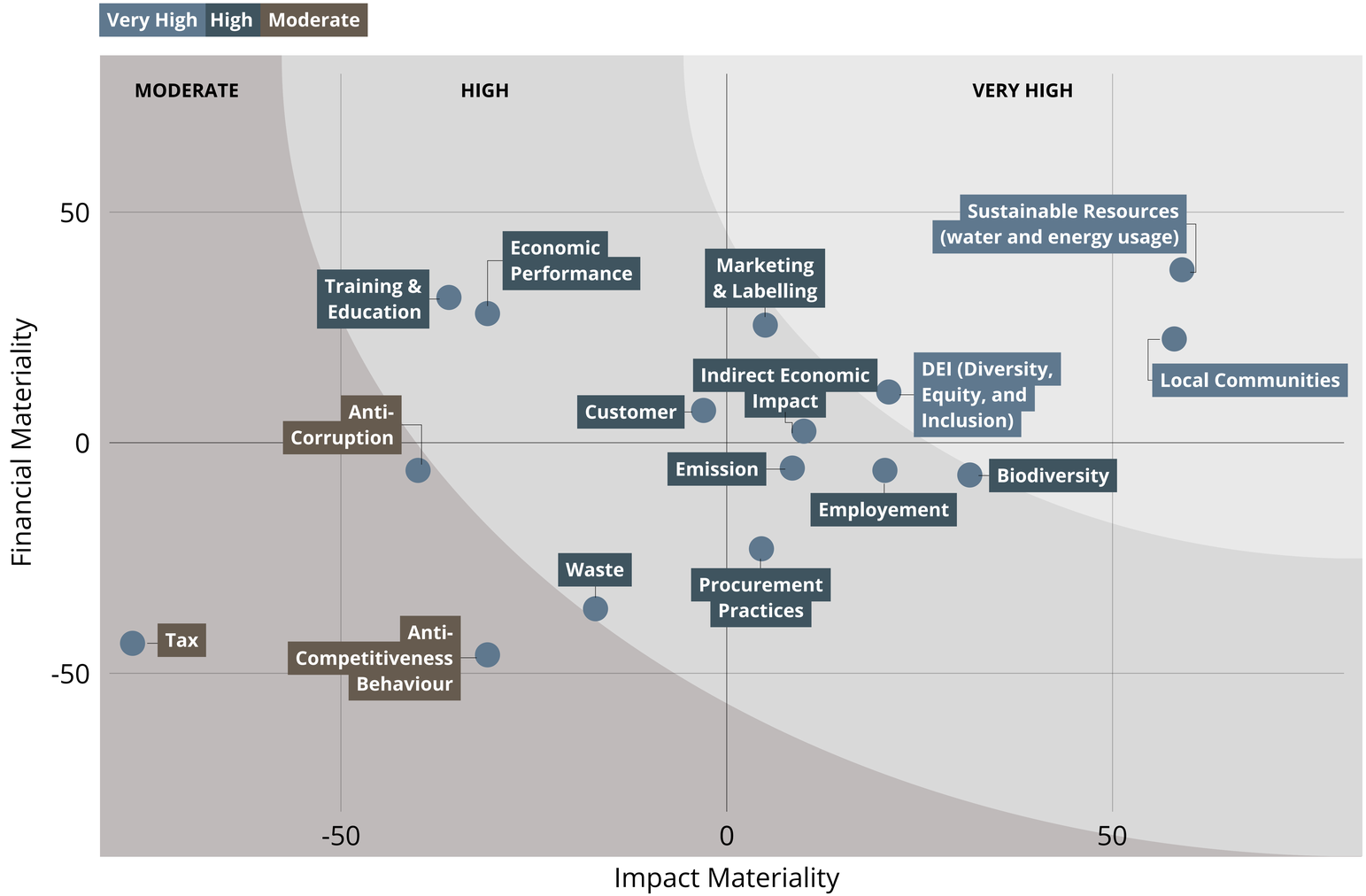
## Double Materiality Assessment Result

The analysis results show that the 16 identified ESG material topics were categorized into three levels of priority. The visual representation of this materiality assessment is presented in the following **[Graphic 2.1]**

It is recognized that the urgency and relevance of sustainability issues may evolve in response to dynamic social, environmental, and business landscapes. Thus, the Materiality Assessment process will be updated every threae years, with the expectation of producing increasingly accurate and comprehensive results to inform WSC's ESG policy development and reflect its responsibilities as a sustainability consulting firm.

*Hasil dari analisis ini menunjukkan bahwa 16 topik material ESG yang telah diidentifikasi sebelumnya dapat dikelompokkan ke dalam tiga kategori prioritas. Visualisasi penilaian materialitas ini ditampilkan dalam **[Graphic 2.1]***

*Disadari bahwa urgensi dan relevansi isu-isu keberlanjutan dapat berubah seiring dinamika sosial, lingkungan, dan bisnis. Oleh karena itu, proses Materiality Assessment ini akan diperbarui setiap tiga tahun untuk memastikan bahwa kebijakan dan strategi ESG perusahaan terus merespon isu-isu aktual yang paling signifikan dan menjadi tanggung jawab utama perusahaan dalam perannya sebagai konsultan keberlanjutan.*




*Graphic 2.1. Double Materiality Assessment Matrix*

wise steps consulting

# 03

# WSC ESG Performance

# ESG OVERVIEW

## OUR BUSINESS PERFORMANCE

**IDR 2,316,373,084**
**The total revenue generated**

↑ 23.78%
Increase vs 2024

**Revenue proportion source:**

| 33.3% | 27.8% | 22.2% | 16.7% |
|---|---|---|---|
| Government | State-Owned Enterprise | Private Sector | Non-Government Organization |

## THE PEOPLE

**IDR 36,995,000**
**Allocated for a social project**
[representing of project's profits allocation and direct impact]

**77.8%** ★★★★★
**Clients have awarded us a 5-star rating!**

**4.78/5** ★★★★★
**Is our Client Satisfaction rate score by 2025**

**WSC provides training and education to internal staff in the amount of:**

**3x** Internal training sessions
**4x** External training and certification

**we conducted a total of 4 training programs, reaching 78 participants with proportion:**

**41%** Women
**59%** Men

**43% of Our Team is Local People** BANDUNG

**with proportion:** **42%** Women **57%** Men

## OUR ENVIRONMENT IMPACT AND CONTRIBUTION

### CARBON EMISSION

**4.34** t $CO_2e$
▼ *Decrease* 38.21%

### CARBON INTENSITY

**0.43** t $CO_2e$/Service
▼ *Decrease* 19.67%

**Scope 1**

**FUEL COMBUSTION**
**0** t $CO_2e$
*Unchanged*

**Scope 2**

**ELECTRICTY PURCHASED**
**0.66** t $CO_2e$
▼ *Decrease* 83.17%

**Scope 3**

**BUSINESS TRAVEL**
**3.60** t $CO_2e$
▲ *Increase* 16.59%

**WASTE GENERATION**
**0.07** t $CO_2e$
*Calculated*

### BIODIVERSITY RESTORATION

Adoption of
**5** Baby Coral of the Genus **Acropora**

Mangrove Point
Nusa Lembongan

### CARBON OFFSET

Purchased
**5 tons** of verified carbon credits ($CO_2e$), covering WSC estimated emissions of **4.34 tons**

Katingan Peatland Restoration and Conservation Project
Central Kalimantan

# Financial Result

## Our Financial Year in Review

### Revenue Recognition

Revenue for the year is recorded on a **cash-in basis,** meaning only actual funds received within the reporting period are accounted for. Sales bookings or pending invoices that have not yet been received in cash are not included in this report.

*Pendapatan tahun ini dicatat berdasarkan **metode kas masuk (cash-in)**, artinya hanya dana yang benar-benar diterima selama periode pelaporan yang dihitung sebagai pendapatan. Pemesanan penjualan (sales booking) atau tagihan yang belum dibayarkan tidak termasuk dalam laporan ini.*

### Performance Against Target

In 2025, Wise Steps Consulting demonstrated a strong financial recovery and growth compared to the previous year. The company achieved approximately 77.2% of its annual revenue target, improving from 68% in 2024. This growth reflects the company's strengthened project pipeline, improved sales effectiveness, and expanded client base across multiple sectors.

*Sepanjang tahun 2025, Wise Steps Consulting menunjukkan peningkatan kinerja keuangan yang signifikan dibandingkan dengan tahun sebelumnya. Perusahaan berhasil mencapai 77,2% dari target pendapatan tahunan, meningkat dari 68% pada tahun 2024. Peningkatan ini mencerminkan keberhasilan strategi perusahaan dalam memperkuat pipeline proyek, meningkatkan efektivitas penjualan, serta memperluas basis klien di berbagai sektor.*

### Total Revenue

The total revenue generated in 2025 amounted to **IDR 2.316.373.084,-**

Total pendapatan sepanjang tahun 2025 adalah sebesar **Rp2.316.373.084,-**

However, the total booking value reached IDR 3.070.734.198, equivalent to 102.36% of the annual target. This gap indicates timing differences between revenue recognition and cash collection, which is common in consulting projects with milestone-based payment structures.

*Namun, total nilai pemesanan mencapai Rp3.070.734.198, setara dengan 102,36% dari target tahunan. Selisih ini menunjukkan adanya perbedaan waktu antara pengakuan pendapatan dan penerimaan kas, yang merupakan hal umum dalam proyek konsultasi dengan struktur pembayaran berbasis pencapaian (milestone).*

8 DECENT WORK AND ECONOMIC GROWTH

### Revenue Composition by Client Type

Wise Steps Consulting's revenue in 2025 was largely driven by:

*Pendapatan Wise Steps Consulting pada tahun 2024 berasal dari:*

| 33.3% | 27.8% | 22.2% | 16.7% |
|---|---|---|---|
| Government | State-Owned Enterprise | Private Sector | Non-Government Organization |

**The company serves a diverse range of clients. This diversification enhances the company's resilience against market fluctuations.**

### Revenue Composition by Source

In terms of revenue source:

*Berdasarkan sumbernya, pendapatan terbagi menjadi:*

**73.7%** **Customer-Based**

This category includes consulting and research projects that are customized according to client needs.

**26.3%** **Product-Based**

Derived from public training programs, events, and publications.

**Moving forward, the company aims to strengthen its product offerings to build a more scalable and sustainable business model.**

# Indirect Economy Impact

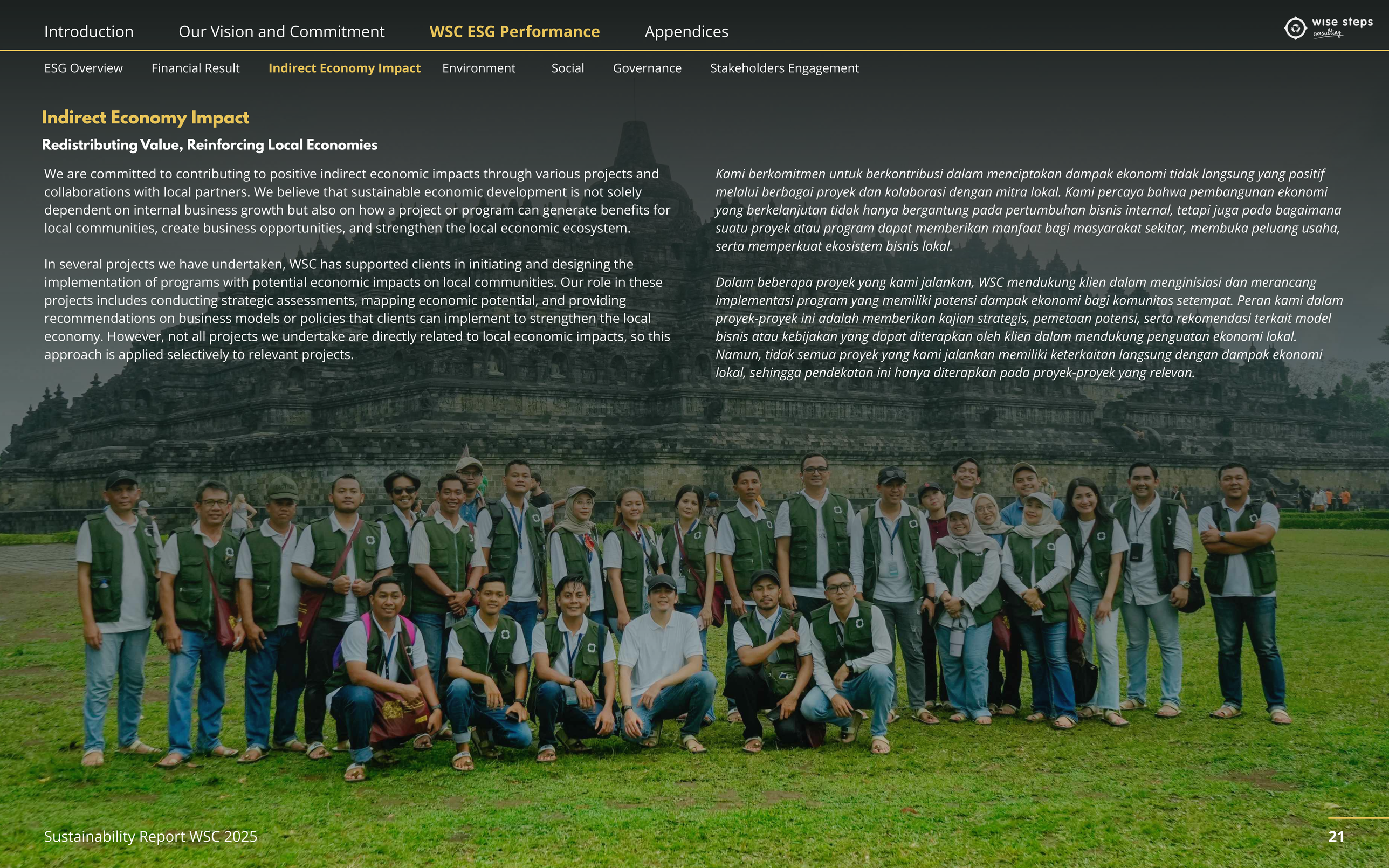
## Redistributing Value, Reinforcing Local Economies

We are committed to contributing to positive indirect economic impacts through various projects and collaborations with local partners. We believe that sustainable economic development is not solely dependent on internal business growth but also on how a project or program can generate benefits for local communities, create business opportunities, and strengthen the local economic ecosystem.

In several projects we have undertaken, WSC has supported clients in initiating and designing the implementation of programs with potential economic impacts on local communities. Our role in these projects includes conducting strategic assessments, mapping economic potential, and providing recommendations on business models or policies that clients can implement to strengthen the local economy. However, not all projects we undertake are directly related to local economic impacts, so this approach is applied selectively to relevant projects.

*Kami berkomitmen untuk berkontribusi dalam menciptakan dampak ekonomi tidak langsung yang positif melalui berbagai proyek dan kolaborasi dengan mitra lokal. Kami percaya bahwa pembangunan ekonomi yang berkelanjutan tidak hanya bergantung pada pertumbuhan bisnis internal, tetapi juga pada bagaimana suatu proyek atau program dapat memberikan manfaat bagi masyarakat sekitar, membuka peluang usaha, serta memperkuat ekosistem bisnis lokal.*

*Dalam beberapa proyek yang kami jalankan, WSC mendukung klien dalam menginisiasi dan merancang implementasi program yang memiliki potensi dampak ekonomi bagi komunitas setempat. Peran kami dalam proyek-proyek ini adalah memberikan kajian strategis, pemetaan potensi, serta rekomendasi terkait model bisnis atau kebijakan yang dapat diterapkan oleh klien dalam mendukung penguatan ekonomi lokal. Namun, tidak semua proyek yang kami jalankan memiliki keterkaitan langsung dengan dampak ekonomi lokal, sehingga pendekatan ini hanya diterapkan pada proyek-proyek yang relevan.*



The table below outlines the projects and programs that contributed to indirect economic impact in 2025:

| No. | Project Description | Potential Economic Impact |
|---|---|---|
| **Project Name**: InJourney Hospitality House<br>**Client** : PT Aviasi Pariwisata Indonesia (InJourney Group) | | |
| 1 | The Local HEROES Program by InJourney Hospitality House is an empowerment initiative designed to nurture local youth as agents of change in Indonesia's priority tourism destinations. This program equips selected participants—called Local HEROES—with the skills, confidence, and tools to lead community-based tourism development while promoting sustainability and cultural integrity. | The Local HEROES Program generates indirect impact by fostering a broader ecosystem of youth leadership and community empowerment beyond its direct participants. As trained individuals share knowledge and inspire peers, the program creates a multiplier effect that strengthens local capacity, encourages cultural pride, and supports long-term leadership development in tourism destinations. Over time, this contributes to reduced urban migration and promotes more balanced regional development. |
| **Project Name**: Jawara Desa Wisata Award 2025 Implementation<br>**Client** : Bank Indonesia Jawa Barat | | |
| 2 | Outlines a community-based tourism development and empowerment program under the Jawara initiative, designed to strengthen local economic resilience and sustainable tourism practices. The project focuses on identifying local potentials, enhancing community capacity through training and mentoring, and developing tourism products and experiences rooted in local culture and natural assets. It integrates participatory approaches, stakeholder collaboration, and structured implementation frameworks to ensure inclusive growth and long-term impact. The program also emphasizes the establishment of governance structures, business models, and monitoring systems to support scalability, improve livelihoods, and position local communities as active drivers of sustainable tourism development. | The Jawara initiative creates indirect impact by strengthening local economic systems and community cohesion through participatory tourism development. By encouraging collaboration and introducing governance structures, the program enhances transparency, accountability, and collective decision-making within communities. Additionally, the model has strong replication potential, allowing other regions to adopt similar approaches and expand the impact beyond the initial project locations. |
| **Project Name**: Sustainable Tourism Destination Management Structures for Improved Marine Wildlife Welfare with Focus on Dolphins<br>**Client** : EXO Foundation | | |
| 3 | This project aims to develop sustainable tourism destination management structures that prioritize marine wildlife welfare, with a focus on dolphin conservation. By implementing regulatory guidelines, ecotourism standards, community engagement, and habitat protection measures, the initiative seeks to balance economic benefits with responsible tourism practices. The project will enhance conservation efforts, promote ethical dolphin-watching experiences, and create a replicable model for sustainable marine tourism worldwide. | This project generates indirect impact by influencing broader industry behavior and raising awareness of ethical wildlife tourism practices. By promoting responsible dolphin-watching and conservation-based tourism models, it encourages shifts in how tour operators, tourists, and regulators approach marine tourism. The initiative also has the potential to inform policy development and serve as a replicable model for sustainable marine tourism in Buleleng, Bali. |

*Table 3.1. Indirect Economic Impact Initiatives 2025*

The table below outlines the projects and programs that contributed to indirect economic impact in 2025:

| No. | Project Description | Potential Economic Impact |
|---|---|---|
| **Project Name**: Indonesia360<br>**Client** : Evaneos | | |
| 1 | Evaneos is committed to redefining travel experiences through sustainable tourism by going beyond the conventional model, closely collaborating with local agencies to ensure responsible practices are integrated throughout the supply chain. WSC's role is to draft a commitment that local agencies sign in delivering more sustainable tourism experiences to visitors, as well as to develop a roadmap for further collaboration in sustainable tourism efforts. | The collaboration with Evaneos creates indirect impact by driving sustainability practices across the tourism supply chain. As local agencies commit to responsible tourism standards, these practices extend to partners such as accommodations, transport providers, and activity operators. The initiative also influences traveler behavior by promoting more conscious travel choices and contributes to shaping industry expectations where sustainability becomes a key requirement. |
| **Project Name**: Seascape Ecotourism Roadmap Development<br>**Client** : Yayasan Konservasi Alam Nusantara (YKAN) | | |
| 2 | Under the blue economic strategy, YKAN have been working to develop some ecotourism spot in several seascape areas in Indonesia towards sustainable tourism. In recent years, YKAN and its partners have assisted local community-based ecotourism groups (including Pokdarwis) and Village-Owned Enterprises (BUMK) in developing ecotourism packages, compiling codes of ethics for tour guides, codes of ethics for tourists, and developing ecotourism information advice. Furthermore, to support our works, a clear strategic guidance and standards are needed, ensuring all that tourism activities are aligned with YKAN conservation priorities as well as sustainable tourism practices. | The ecotourism initiatives supported by Yayasan Konservasi Alam Nusantara generate indirect impact by aligning conservation efforts with sustainable tourism development. Through the introduction of standards, codes of ethics, and capacity building, the program encourages wider adoption of responsible practices across stakeholders. It also strengthens local institutions and creates opportunities for tourism-generated revenue to support long-term conservation efforts. |
| **Project Name**: GSTC Sustainable Tourism Training in Yogyakarta<br>**Client** : WSC Internal Program | | |
| 3 | The GSTC Training in Yogyakarta organized by Wise Steps Consulting (WSC) is a blended learning program combining classroom-based sessions (understanding GSTC Criteria) and field-based experiential learning (real implementation in a destination). The highlight of this training is the site visit to Nglanggeran Tourism Village, one of Indonesia's most successful community-based tourism models. | The GSTC Training in Yogyakarta creates indirect impact by enabling participants to apply sustainability principles across various destinations and organizations beyond the training itself. By using Nglanggeran Tourism Village as a real-world example, the program encourages the replication of best practices in community-based tourism. This contributes to the broader adoption of standardized sustainability frameworks and supports long-term transformation within the tourism industry. |

*Table 3.1. Indirect Economic Impact Initiatives 2025*

# Sustainable Resources (Energy & Water)

## Our Conscious of Responsible Use

### Energy

As part of its commitment to responsible operational practices, Wise Steps Consulting (WSC) manages energy use efficiently to minimise environmental impact. As a service-based company, WSC's operational energy consumption is relatively limited and primarily derived from electricity.

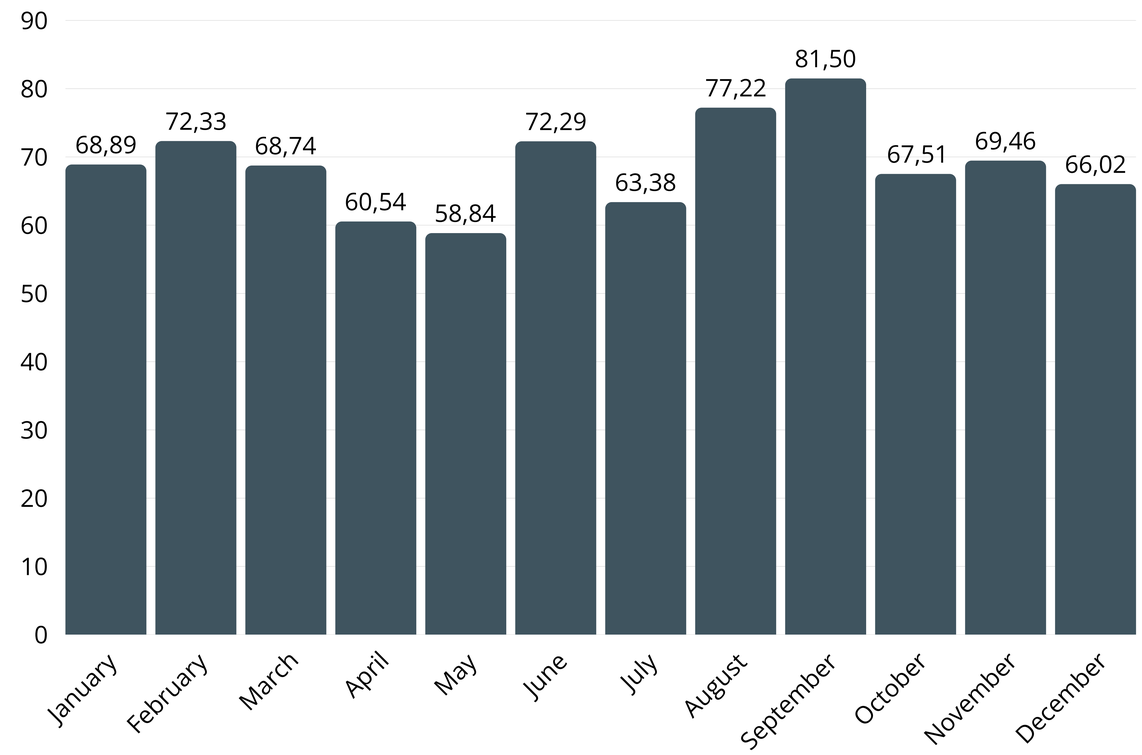
In 2025, WSC's total electricity consumption was recorded at **827 kWh**, with an energy intensity of **0.43 kWh per service (project)** and **18.37 kWh/m².** All energy consumption is sourced from electricity supplied by the national grid (PLN), and WSC does not utilise any other forms of energy. Therefore, **all energy-related emissions fall under Scope 2.**

Compared to the previous reporting period, the reported electricity consumption shows a significant decrease. This change is primarily due to an improvement in the calculation methodology. In 2025, WSC applied an **area-based approach** in accordance with the **GHG Protocol**, as operations are conducted within a shared office space without separate energy metering. Under this approach, WSC accounts for **8.18%** of the total building electricity consumption, reflecting its proportional use of the shared space.

*Sebagai bagian dari komitmen terhadap praktik operasional yang bertanggung jawab, Wise Steps Consulting (WSC) mengelola penggunaan energi secara efisien untuk meminimalkan dampak lingkungan. Sebagai perusahaan berbasis jasa, konsumsi energi operasional WSC relatif terbatas dan terutama berasal dari penggunaan listrik.*

*Pada tahun 2025, total konsumsi listrik WSC tercatat sebesar **827 kWh**, dengan intensitas energi sebesar **0,43 kWh per layanan (project)** dan **18,37 kWh/m².** Seluruh konsumsi energi berasal dari listrik yang disuplai oleh jaringan nasional (PLN), dan WSC tidak menggunakan sumber energi lain. Dengan demikian, **seluruh emisi energi yang dihasilkan termasuk dalam kategori Scope 2.***

*Dibandingkan dengan periode pelaporan sebelumnya, terjadi penurunan signifikan pada angka konsumsi listrik yang dilaporkan. Perubahan ini terutama disebabkan oleh penyempurnaan metodologi perhitungan. Pada tahun 2025, WSC menggunakan **pendekatan berbasis luas (area-based approach)** sesuai dengan panduan **GHG Protocol**, mengingat operasional dilakukan di ruang kantor bersama tanpa adanya pengukuran listrik terpisah. Melalui pendekatan ini, konsumsi energi WSC dihitung sebesar **8,18%** dari total konsumsi listrik gedung, sesuai dengan proporsi penggunaan ruang.*




*Graphic x. Electricity Consumption per Month in kWh (2025)*

**ELECTRICITY CONSUMPTION IN 2025**

**827** kWh

**ELECTRICITY INTENSITY IN 2025**

**0.43** kWh/Services

**18.37** kWh/m²

Despite the absence of a fully disaggregated energy monitoring system, WSC has begun establishing a structured approach to energy management. Initial efforts are focused on embedding energy efficiency practices into daily operations through internal Standard Operating Procedures (SOPs).

These practices serve as the foundation for building a more comprehensive energy management system in the future, aligned with the development of the Internal Management System (IMS) and sustainability performance monitoring.

*Meskipun sistem pemantauan energi secara terpisah belum sepenuhnya tersedia, WSC mulai membangun pendekatan yang lebih terstruktur dalam pengelolaan energi. Upaya awal difokuskan pada integrasi praktik efisiensi energi ke dalam operasional sehari-hari melalui Standard Operating Procedure (SOP).*

*Praktik ini menjadi fondasi dalam pengembangan sistem manajemen energi yang lebih komprehensif ke depan, seiring dengan penguatan Internal Management System (IMS) dan sistem pemantauan kinerja keberlanjutan.*

The following practices represent WSC's current operational measures to improve energy efficiency and promote responsible resource use across daily activities.

*Berikut merupakan praktik operasional yang saat ini diterapkan WSC untuk meningkatkan efisiensi energi dan mendorong penggunaan sumber daya secara bertanggung jawab dalam aktivitas sehari-hari.*

Switch off policy during lunch breaks (12:00–13:00).

*Kebijakan switch off saat istirahat makan siang (12:00–13:00)*

Apply efficiency settings for equipment (e.g., 24°C–26°C for AC)

*Pengaturan efisiensi pada peralatan (misalnya, 24°C–26°C untuk AC).*

Procure and use energy-efficient appliances.

*Pengadaan dan penggunaan peralatan hemat energi.*

Prioritize sustainable service providers and vendors

*Memprioritaskan penyedia jasa dan vendor yang berkelanjutan.*

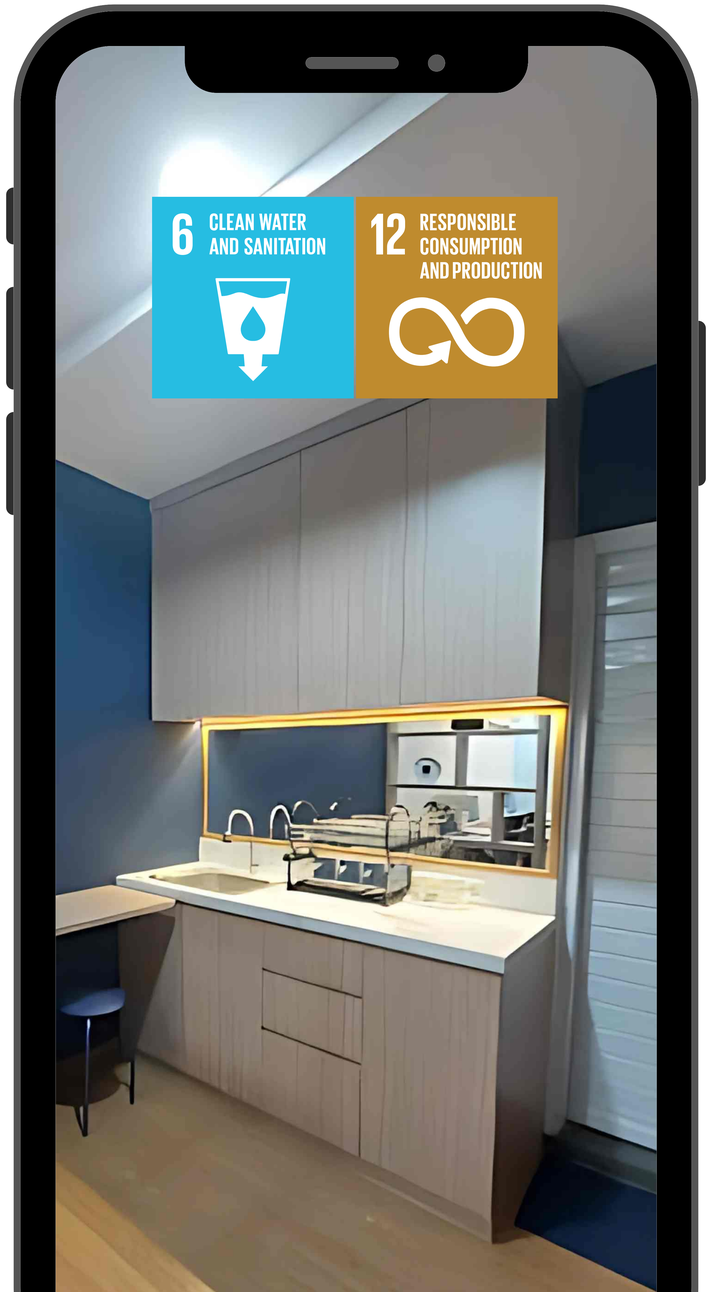
## Water

Water usage within WSC's office operations remains relatively minimal, considering the organisation's small scale and the absence of production processes that require direct water consumption. Similar to energy, operations are conducted within a shared office space, and no dedicated water metering system is currently in place. As a result, quantitative data on water consumption cannot yet be reported with a high level of accuracy.

In 2025, WSC began exploring approaches to measure water consumption more systematically, even though it is not officially established yet. This includes assessing potential methods and data collection mechanisms to improve the accuracy and reliability of future water reporting.

Despite these limitations, WSC continues to implement basic water conservation practices as part of its operational culture. These include the use of water-efficient fixtures, such as faucet aerators, and internal awareness measures to encourage responsible water use.

To date, no significant risks related to water usage have been identified from WSC's operations. Moving forward, WSC aims to further develop its water management approach by strengthening measurement methods, improving data availability, and integrating water performance monitoring into its Internal Management System (IMS).




*Penggunaan air dalam operasional kantor WSC tergolong relatif minimal, mengingat skala organisasi yang kecil serta tidak adanya proses produksi yang membutuhkan konsumsi air secara langsung. Seperti halnya energi, operasional dilakukan di ruang kantor bersama, dan hingga saat ini belum tersedia sistem metering air yang terpisah. Oleh karena itu, data kuantitatif terkait konsumsi air belum dapat disajikan secara akurat.*

*Pada tahun 2025, WSC mulai menjajaki pendekatan untuk mengukur penggunaan air secara lebih sistematis meskipun belum secara resmi reguler dilakukan. Hal ini mencakup identifikasi metode dan mekanisme pengumpulan data yang dapat meningkatkan akurasi dan keandalan pelaporan air di masa mendatang.*

*Meskipun demikian, WSC tetap menerapkan praktik konservasi air sebagai bagian dari budaya operasional, seperti penggunaan perangkat hemat air (misalnya aerator pada kran) serta upaya peningkatan kesadaran internal untuk mendorong penggunaan air secara bertanggung jawab.*

*Sejauh ini, tidak terdapat risiko signifikan terkait penggunaan air dari operasional WSC. Ke depan, WSC berkomitmen untuk memperkuat pengelolaan air melalui pengembangan metode pengukuran yang lebih akurat, peningkatan ketersediaan data, serta integrasi pemantauan kinerja air ke dalam Internal Management System (IMS).*

# Carbon Emission

## Counting Carbon, Committing to Change

**TOTAL CARBON EMISSION IN 2025**

**4.34** t $CO_2e$ — decrease (38%)

**CARBON EMISSION INTENSITY IN 2025**

**0.43** ton $CO_2e$/Service — decrease (20%)

**SCOPE 1** — constant
*Fuel combustion*
**0** t $CO_2e$

**SCOPE 2** — decrease (83%)
*Purchased electricity*
**0.66** t $CO_2e$

**SCOPE 3** — increase (19%)
*Business Travel, Waste*
**3.67** t $CO_2e$

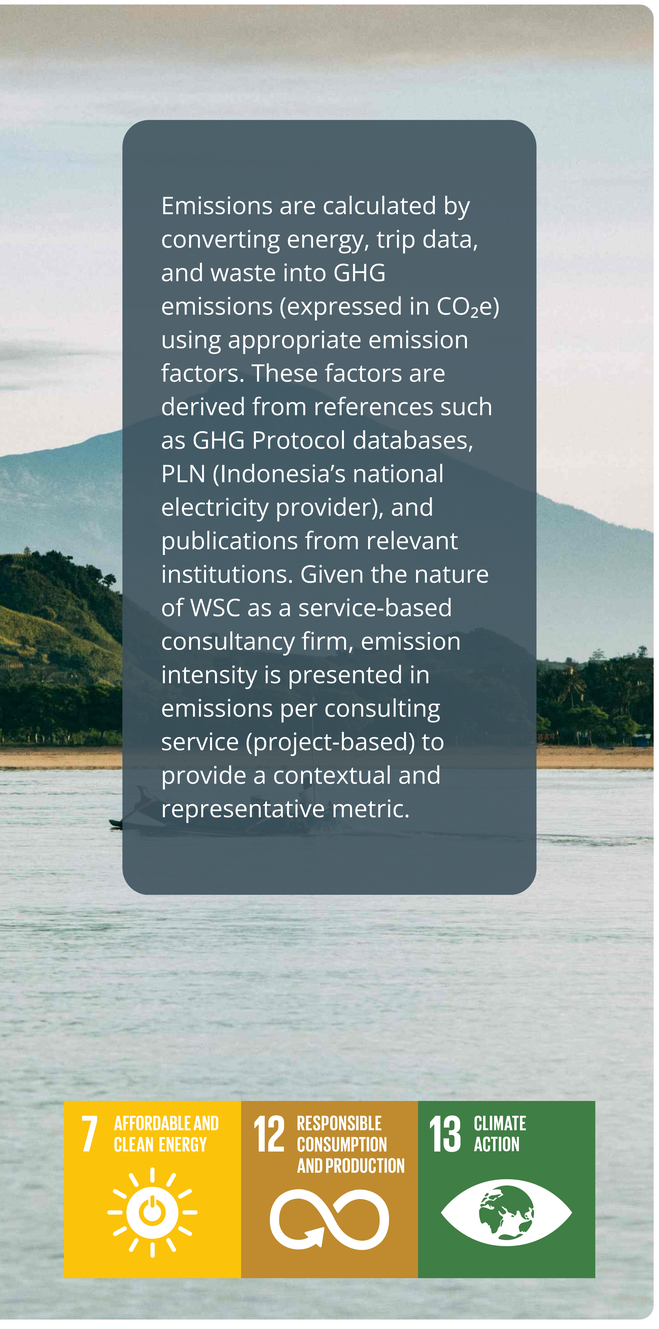
> *As a signatory of the **Glasgow Declaration**, WSC acknowledges its responsibility to contribute to the global target of achieving net zero emissions by 2050*

Each year, WSC strives to improve its performance and maturity in managing carbon emissions and climate action. In 2025, several methodological improvements were introduced to enhance the accuracy and completeness of emissions reporting. This includes the application of an area-based method for electricity consumption in accordance with the GHG Protocol, resulting in a more representative allocation of energy use within a shared office space. Additionally, WSC refined its business travel data to improve the accuracy of Scope 3 emissions. In the same year, WSC also expanded its emissions boundary by introducing waste-related emissions into Scope 3 calculations. Scope 1 emissions remain at zero, as WSC does not engage in any direct fuel combustion activities.

Overall, WSC recorded a decrease in both total emissions and emissions intensity compared to 2024. This reflects improved performance, despite the expansion of reporting scope and methodological refinements. Moving forward, WSC aims to continue expanding its carbon accounting coverage, particularly within Scope 3, while further refining methodologies to improve data accuracy and reliability.

Setiap tahunnya, WSC berupaya meningkatkan kinerja dan tingkat kematangan dalam pengelolaan emisi karbon dan aksi iklim. Pada tahun 2025, dilakukan beberapa penyempurnaan metodologi untuk meningkatkan akurasi dan kelengkapan pelaporan emisi. Hal ini mencakup penerapan pendekatan area-based method untuk konsumsi listrik sesuai dengan GHG Protocol, sehingga menghasilkan alokasi penggunaan energi yang lebih representatif dalam ruang kantor bersama. Selain itu, WSC juga melakukan penyempurnaan data perjalanan bisnis untuk meningkatkan akurasi emisi pada Scope 3. Pada tahun yang sama, WSC juga memperluas cakupan perhitungan emisi dengan memasukkan emisi dari limbah (waste) ke dalam Scope 3. Untuk Scope 1, emisi tetap tercatat nol karena WSC tidak menggunakan sumber emisi langsung dari pembakaran bahan bakar.

Secara keseluruhan, WSC mencatat penurunan total emisi dan intensitas emisi dibandingkan tahun 2024. Hal ini menunjukkan peningkatan kinerja, meskipun terdapat perluasan cakupan pelaporan serta penyempurnaan metodologi. Ke depan, WSC berkomitmen untuk terus memperluas cakupan pengukuran emisi karbon, khususnya pada Scope 3, serta menyempurnakan metodologi guna meningkatkan akurasi dan keandalan data.



Emissions are calculated by converting energy, trip data, and waste into GHG emissions (expressed in $CO_2e$) using appropriate emission factors. These factors are derived from references such as GHG Protocol databases, PLN (Indonesia's national electricity provider), and publications from relevant institutions. Given the nature of WSC as a service-based consultancy firm, emission intensity is presented in emissions per consulting service (project-based) to provide a contextual and representative metric.

7 AFFORDABLE AND CLEAN ENERGY

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

## SCOPE 1

WSC does not have any Scope 1 emissions, as it does not operate any physical facilities or own assets such as company vehicles, fuel-based machinery, or other combustion sources that would generate direct emissions. The consulting sector, by its nature, does not produce inherent direct emissions.

*WSC tidak memiliki emisi Scope 1, karena tidak mengoperasikan fasilitas atau aset fisik seperti kendaraan dinas, mesin berbahan bakar, maupun sumber pembakaran lainnya yang dapat menghasilkan emisi langsung. Selain itu, sektor usaha konsultansi yang dijalankan, memang secara inheren tidak menciptakan emisi langsung dari aktivitasnya.*

## SCOPE 2

Scope 2 emissions arise from **electricity purchased** from PLN. For the calculation, WSC uses the electricity emission factor from the 2025–2030 RUPTL (Electricity Supply Business Plan) for the Java region, to ensure contextual accuracy for the emissions produced from office operations.

*Untuk Scope 2, emisi berasal dari **konsumsi listrik** yang dibeli dari PLN. Dalam perhitungannya, WSC menggunakan faktor emisi listrik berdasarkan RUPTL 2025–2030 PLN untuk wilayah Pulau Jawa, guna memberikan pendekatan yang relevan secara geografis terhadap jejak emisi yang dihasilkan dari operasional kantor.*

## SCOPE 3

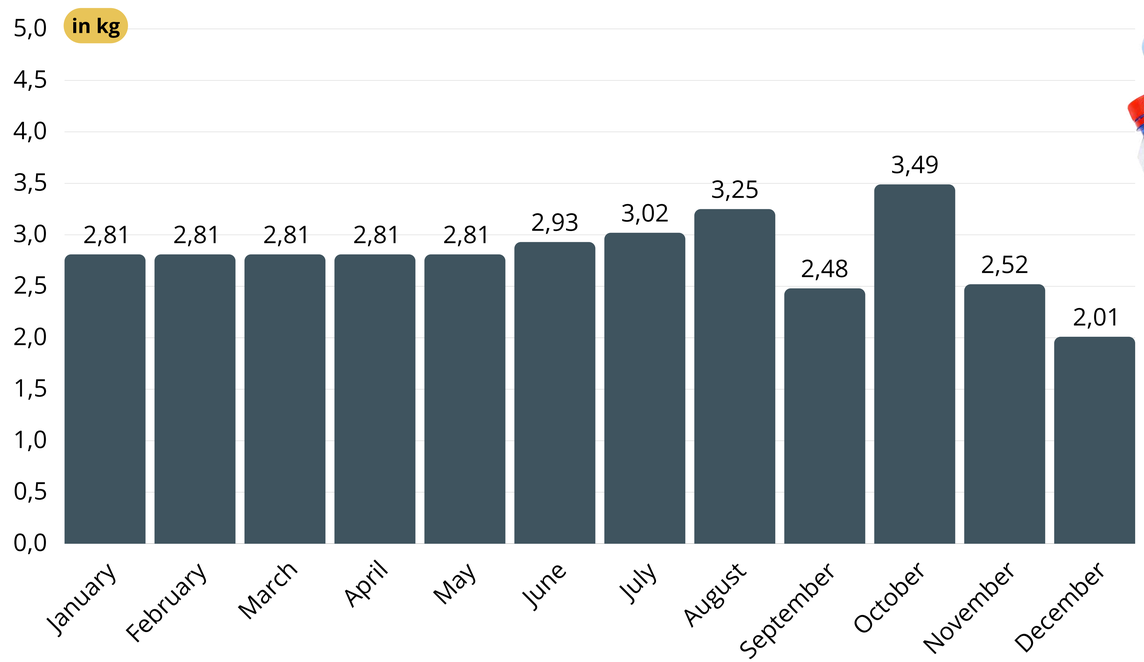
Scope 3 emissions cover indirect emissions associated with **business travel,** including trips undertaken for project implementation, training activities, and sales or promotional engagements. In 2025, WSC expanded its Scope 3 boundary by incorporating emissions from **waste** as part of a gradual improvement in its carbon emissions accounting.

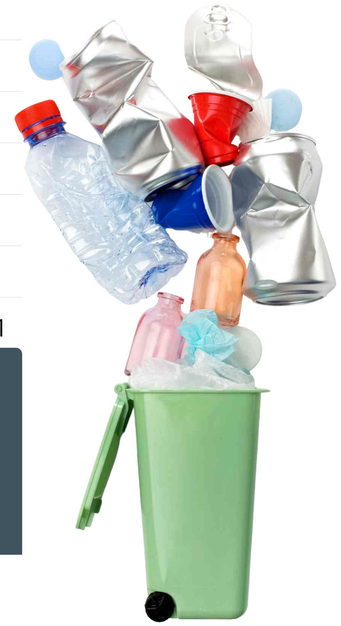
*Scope 3 mencakup emisi tidak langsung yang berkaitan dengan **business travel**, yaitu perjalanan yang dilakukan dalam rangka pelaksanaan proyek, kegiatan pelatihan, serta aktivitas penjualan atau promosi jasa. Pada tahun 2025, WSC memperluas cakupan Scope 3 dengan menambahkan emisi dari **limbah (waste)** sebagai bagian dari pembenahan bertahap dalam penghitungan emisi karbon.*

SUSTAINABLE DEVELOPMENT GOALS | GRI STANDARDS | Glasgow Declaration Climate Action in Tourism | GREENHOUSE GAS PROTOCOL

# Material & Waste

## Rethinking Resources, Reducing Waste



WSC recognises the importance of understanding the full material lifecycle from upstream to downstream, even within a small-scale operational context. While the volume of material consumption and waste generated remains relatively low due to the company's modest size, a responsible approach to material and waste management continues to be an important area of development.

The main challenge faced by WSC does not lie in material usage itself, but rather in the limited availability of local waste management systems. The absence of an integrated infrastructure that enables accurate measurement or ensures responsible waste handling, coupled with the relatively high cost of accessing sustainable waste management services that are not proportionate to the small volume of waste generated, presents a structural barrier.

In 2025, WSC reached an important milestone by initiating the independent measurement of waste generation as part of its carbon emissions accounting improvement. Due to the absence of data from January to May, as data collection only commenced in June, a proxy approach was applied using the average monthly waste generation from June to December to estimate the full-year figure.

**WASTE TOTAL**

*in 2025*

**33.8** kg

*WSC menyadari pentingnya memahami siklus hidup material secara menyeluruh, dari hulu hingga hilir, meskipun dalam konteks operasional berskala kecil. Meskipun jumlah konsumsi material dan volume limbah yang dihasilkan relatif rendah, pendekatan yang bertanggung jawab terhadap manajemen material dan limbah tetap menjadi area pengembangan yang penting.*

*Tantangan utama yang dihadapi WSC bukan terletak pada konsumsi material, melainkan pada keterbatasan sistem pengelolaan limbah di tingkat lokal. Tidak tersedianya infrastruktur terpadu yang memungkinkan pengukuran secara akurat atau memastikan pengelolaan limbah yang bertanggung jawab, serta biaya layanan pengelolaan limbah berkelanjutan yang relatif tinggi dan tidak sebanding dengan volume limbah yang kecil, menjadi hambatan struktural.*

*Pada tahun 2025, WSC mencapai milestone awal dengan mulai melakukan pengukuran timbulan limbah secara mandiri sebagai bagian dari penguatan sistem penghitungan emisi karbon. Mengingat data belum tersedia untuk periode Januari hingga Mei (pengumpulan data baru dimulai pada bulan Juni), digunakan pendekatan proxy berupa rata-rata timbulan limbah bulanan dari periode Juni hingga Desember untuk mengestimasi total limbah selama satu tahun.*

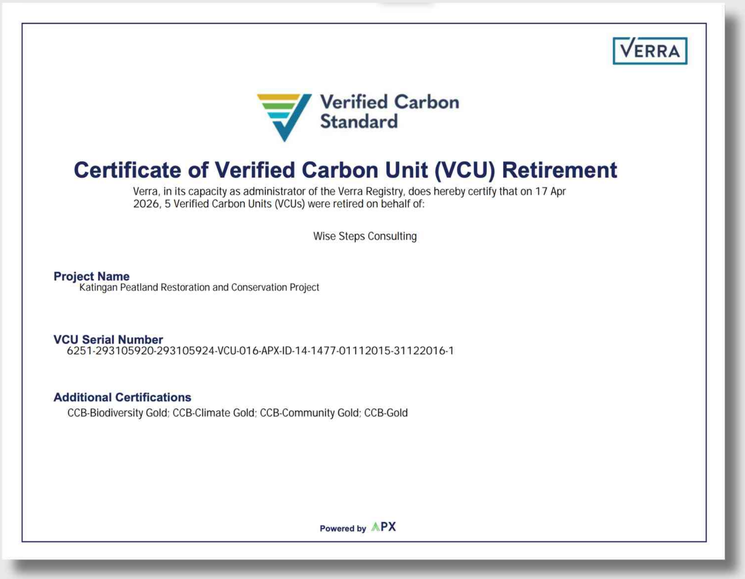
# Biodiversity

## Supporting Ecosystems Beyond the Office

In its operations, WSC does not have any significant direct impact on biodiversity. This is due to the nature of WSC's activities, which do not involve owning, leasing, or managing physical facilities located within or near protected areas, or areas with high biodiversity value outside protected zones.

*Dalam operasionalnya, WSC tidak memiliki dampak langsung yang signifikan terhadap keanekaragaman hayati. Hal ini disebabkan oleh karakteristik kegiatan WSC yang tidak memiliki, menyewa, maupun mengelola fasilitas fisik yang berada di dalam atau berdekatan dengan kawasan lindung, maupun area dengan nilai keanekaragaman hayati tinggi di luar kawasan lindung.*

*Serial Number: 6251-293105920-293105924-VCU-016-APX-ID-14-1477-01112015-31122016-1*
*Link: https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=329000*



VERRA

Verified Carbon Standard

**Certificate of Verified Carbon Unit (VCU) Retirement**

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 17 Apr 2026, 5 Verified Carbon Units (VCUs) were retired on behalf of:

Wise Steps Consulting

**Project Name**
Katingan Peatland Restoration and Conservation Project

**VCU Serial Number**
6251-293105920-293105924-VCU-016-APX-ID-14-1477-01112015-31122016-1

**Additional Certifications**
CCB-Biodiversity Gold; CCB-Climate Gold; CCB-Community Gold; CCB-Gold

Powered by APX

Nevertheless, WSC recognises the importance of its indirect role in supporting biodiversity protection and restoration. As part of its climate responsibility, WSC continues to implement a carbon offset approach through the purchase of verified carbon credits to compensate for its operational emissions.

In 2025, WSC purchased 5 $tCO_2e$ of carbon credits, rounded from the total estimated emissions of 4.34 $tCO_2e$. These credits originate from the vintage period of 1 November 2015 to 31 December 2016, representing the timeframe in which the emission reductions occurred.

*Namun demikian, WSC menyadari pentingnya peran tidak langsung dalam mendukung perlindungan dan pemulihan keanekaragaman hayati. Sebagai bagian dari tanggung jawab iklim, WSC terus menerapkan pendekatan pengimbangan emisi karbon melalui pembelian kredit karbon terverifikasi untuk mengompensasi emisi operasional.*

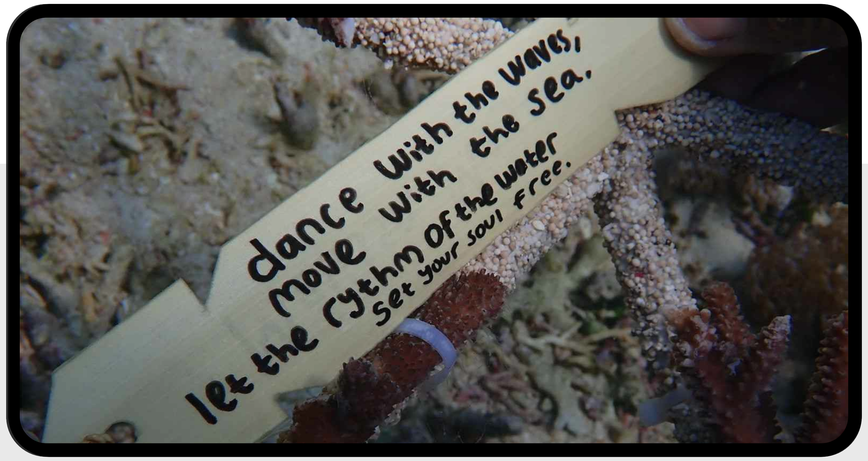
*Pada tahun 2025, WSC membeli 5 $tCO_2e$ kredit karbon, yang dibulatkan dari total estimasi emisi sebesar 4,34 $tCO_2e$. Kredit karbon tersebut berasal dari periode vintage 1 November 2015 hingga 31 Desember 2016, yang menunjukkan periode terjadinya reduksi emisi dalam proyek terkait.*

Additionally, WSC contributes to marine biodiversity restoration through coral adoption initiatives. Corals are essential marine organisms that form the foundation of reef ecosystems. The more healthy corals there are, the healthier the reefs become and the more marine life thrives in the surrounding waters. WSC has adopted five baby corals of the Acropora genus, in partnership with the Coral Triangle Center, located in the Marine Protected Area (MPA) of Nusa Lembongan. This initiative reflects WSC's tangible contribution to ocean ecosystem restoration and coastal biodiversity protection.

*Selain itu, WSC juga berkontribusi dalam upaya restorasi keanekaragaman hayati laut melalui adopsi terumbu karang. Terumbu karang merupakan organisme laut penting yang menjadi fondasi utama dari ekosistem terumbu. Semakin banyak terumbu karang yang sehat, maka semakin sehat pula ekosistem laut, termasuk jumlah populasi ikan di sekitarnya. Dalam hal ini, WSC mengadopsi lima baby corals dari genus Acropora yang ditanam bersama mitra pihak ketiga, Coral Triangle Center, di Kawasan Konservasi Perairan (MPA) Nusa Lembongan. Inisiatif ini merupakan bagian dari kontribusi konkret WSC dalam pemulihan ekosistem laut dan perlindungan keanekaragaman hayati pesisir.*

Furthermore, WSC consistently integrates biodiversity issues into its project and training activities. In every relevant engagement, WSC promotes best practices that support biodiversity and ecosystem conservation such as through sustainable ecotourism approaches in tourism projects and by strengthening the capacity of GSTC training participants on biodiversity-related topics.

*Lebih jauh, WSC juga secara konsisten mengintegrasikan isu keanekaragaman hayati dalam aktivitas proyek dan pelatihan. Dalam setiap kegiatan yang relevan, WSC mempromosikan best practices yang mendukung konservasi keanekaragaman hayati dan ekosistem. Misalnya, melalui pendekatan ekowisata berkelanjutan dalam proyek pariwisata, serta penguatan kapasitas peserta pelatihan GSTC dalam aspek keanekaragaman hayati.*



| | |
|---|---|
| **Location** | **Mangrove Point, Nusa Lembongan** |
| **Coral Type** | **Five Acropora sp** |
| **Partner** | **Coral Triangle Center** |

"In addition to offsetting carbon through tree planting, WSC is committed to contributing to marine biodiversity restoration through **coral adoption initiatives.**

# Local Community

## Empowering Communities Through Collaboration and Shared Value

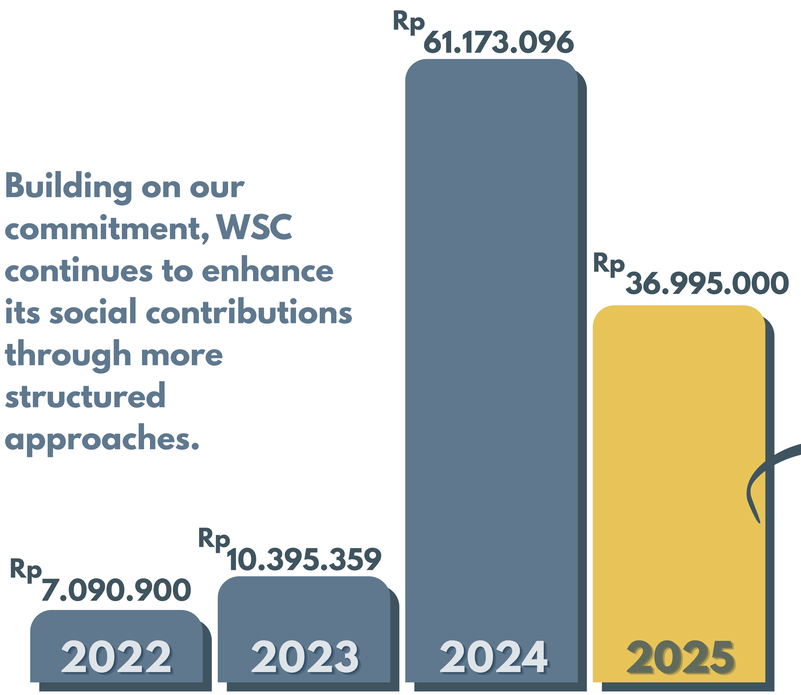
Wise Steps Consulting (WSC) is committed to respecting, engaging, and empowering local communities as an integral part of its sustainability principles. The Company recognizes that local communities are not merely beneficiaries, but strategic partners in the development of sustainable tourism. This commitment is embedded in both internal policies and project implementation practices, ensuring that community perspectives are consistently considered in decision-making processes.

As part of its approach, WSC applies stakeholder mapping and engagement processes in its projects to identify actual and potential impacts on local communities, both positive and negative. Through this participatory approach, WSC supports clients in developing strategies that are inclusive, contextually relevant, and aligned with local needs and aspirations.

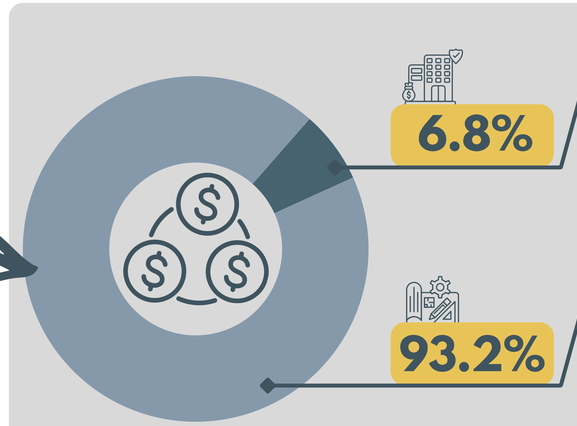
*Wise Steps Consulting (WSC) berkomitmen untuk menghormati, melibatkan, dan memberdayakan masyarakat lokal sebagai bagian integral dari prinsip keberlanjutan perusahaan. WSC memandang bahwa masyarakat lokal bukan hanya sebagai penerima manfaat, tetapi sebagai mitra strategis dalam pengembangan pariwisata berkelanjutan. Komitmen ini tercermin dalam kebijakan internal maupun praktik pelaksanaan proyek, di mana perspektif masyarakat secara konsisten dipertimbangkan dalam proses pengambilan keputusan.*

*Sebagai bagian dari pendekatannya, WSC menerapkan proses pemetaan dan pelibatan pemangku kepentingan dalam setiap proyek untuk mengidentifikasi dampak aktual maupun potensial terhadap masyarakat lokal, baik positif maupun negatif. Melalui pendekatan partisipatif ini, WSC mendukung klien dalam menyusun strategi yang inklusif, relevan dengan konteks lokal, serta selaras dengan kebutuhan dan aspirasi masyarakat.*

**Building on our commitment, WSC continues to enhance its social contributions through more structured approaches.**




In 2025, WSC's total social contribution was delivered through two main mechanisms: project-based contributions and company-initiated contributions.




**Company-initiated contributions**

refer to social initiatives organized independently by the company, including activities such as disaster relief fundraising and community support programs.

***Kontribusi yang diinisiasi oleh perusahaan***

*kegiatan sosial yang diselenggarakan secara mandiri oleh perusahaan, termasuk di dalamnya kegiatan seperti penggalangan dana untuk korban bencana dan program dukungan sosial kepada masyarakat.*

**Project-based contributions**

refer to the allocation of resources derived from ongoing projects, which are directed to support local communities involved in or connected to project activities.

***Kontribusi berbasis proyek***

*alokasi sumber daya yang berasal dari kegiatan proyek yang sedang berjalan, yang disalurkan untuk mendukung masyarakat lokal yang terlibat atau berada di sekitar lokasi kegiatan.*

## Community Engagement & Social Initiatives

In addition to structured community contributions, WSC continues to strengthen its engagement with local communities through various company-led initiatives and collaborative platforms. These efforts aim to create more direct, inclusive, and meaningful social impact beyond project-based activities.

*Selain kontribusi yang bersifat terstruktur, WSC juga terus memperkuat keterlibatannya dengan masyarakat melalui berbagai inisiatif yang diinisiasi oleh perusahaan serta platform kolaboratif. Upaya ini bertujuan untuk menciptakan dampak sosial yang lebih langsung, inklusif, dan bermakna di luar aktivitas berbasis proyek.*

### Key Social Initiatives in 2025

**Blood Donation Activity**
*9 September 2025*

Encouraging employees to participate in voluntary blood donation as part of fostering social responsibility.

*Mendorong partisipasi karyawan dalam kegiatan donor darah sebagai bentuk kepedulian sosial*

**Food Sharing Program (Jumat Berkah)**
*10 October 2025*

Distributing free meals to communities around the office through direct outreach initiatives.

*Pembagian makanan gratis kepada masyarakat sekitar melalui kegiatan berbagi secara langsung.*

**Disaster Support Initiative**
*November 2025*

Fundraising support for flood victims in Aceh, distributed through a trusted humanitarian organization.

*Penggalangan dana untuk korban banjir di Aceh yang disalurkan melalui lembaga terpercaya.*

**NGOPI Community Forum**
*09 May 2025*

Hybrid discussion on tourism issues, featuring a 2025 session on waste management in collaboration with Waste4Change.

*Diskusi hybrid terkait isu pariwisata, termasuk topik pengelolaan sampah bersama Waste4Change.*

WSC is committed to sustaining and expanding its social initiatives through more regular and flexible programs, allowing the Company to respond to evolving community needs and social priorities.

*WSC berkomitmen untuk terus menjalankan dan mengembangkan inisiatif sosial secara lebih rutin dan fleksibel, sehingga dapat menyesuaikan dengan kebutuhan masyarakat dan isu sosial yang terus berkembang.*

# Workplace Environment

## Building a Supportive and Productive Workplace

WSC is committed to creating a work environment that is safe, supportive, and conducive to both professional growth and employee wellbeing. The Company continuously strives to ensure that employees feel valued, heard, and equipped with the necessary resources to perform effectively, while maintaining a positive and collaborative workplace culture.

*WSC berkomitmen untuk menciptakan lingkungan kerja yang aman, mendukung, serta kondusif bagi pengembangan profesional dan kesejahteraan karyawan. Perusahaan berupaya memastikan bahwa setiap karyawan merasa dihargai, didengar, dan didukung dengan sumber daya yang memadai untuk bekerja secara optimal dalam budaya kerja yang positif dan kolaboratif.*

Social

### Workplace Facilities and Employee Comfort

***Fasilitas Kerja dan Kenyamanan Karyawan***

The Company fosters a comfortable and flexible working environment by providing supporting facilities such as a dedicated playroom and multimedia tools to enhance both productivity and relaxation. Employees are also encouraged to contribute ideas for improving workplace facilities, supporting a culture of continuous enhancement.

*Perusahaan menyediakan lingkungan kerja yang nyaman dan fleksibel melalui berbagai fasilitas pendukung, seperti ruang bermain (playroom) dan perangkat multimedia yang mendukung produktivitas sekaligus relaksasi. Karyawan juga didorong untuk memberikan masukan terkait pengembangan fasilitas kerja sebagai bagian dari upaya peningkatan berkelanjutan.*

### Open Communication and Transparency

***Komunikasi Terbuka dan Transparansi***

To strengthen internal communication, WSC has implemented an Internal Management System (IMS) that facilitates coordination between staff and management. The system supports the dissemination of official announcements and includes a whistleblowing mechanism to promote transparency and accountability.

*Untuk mendukung komunikasi internal, WSC telah mengimplementasikan Internal Management System (IMS) yang memfasilitasi koordinasi antara staf dan manajemen. Sistem ini juga digunakan untuk penyampaian informasi resmi perusahaan serta dilengkapi dengan mekanisme whistleblowing guna mendorong transparansi dan akuntabilitas.*

### Safe and Supportive Work Environment

***Lingkungan Kerja yang Aman dan Mendukung***

WSC provides health protection through BPJS Kesehatan and BPJS Ketenagakerjaan, with health coverage facilitated through a compensation scheme. The office is equipped with essential safety facilities, including fire extinguishers (APAR) and first aid kits (P3K). While overall workplace risks are relatively low, additional insurance coverage is provided for employees undertaking field assignments outside the office.

*WSC menyediakan perlindungan kesehatan melalui BPJS Kesehatan dan BPJS Ketenagakerjaan, dengan skema BPJS Kesehatan yang difasilitasi dalam bentuk kompensasi. Kantor juga dilengkapi dengan fasilitas keselamatan dasar seperti alat pemadam api ringan (APAR) dan perlengkapan P3K. Meskipun tingkat risiko kerja relatif rendah, perusahaan tetap memberikan perlindungan tambahan berupa asuransi bagi karyawan yang menjalankan tugas di luar kantor.*

### Employee Engagement and Collaborative Culture

***Keterlibatan Karyawan dan Budaya Kolaboratif***

WSC encourages a collaborative and engaging work environment through regular internal sharing sessions conducted on a biweekly basis. These sessions provide a platform for knowledge exchange and continuous learning, although efforts are ongoing to further improve their consistency.

*WSC mendorong terciptanya lingkungan kerja yang kolaboratif melalui kegiatan sharing session internal yang dilaksanakan secara berkala setiap dua minggu. Kegiatan ini menjadi wadah untuk pertukaran pengetahuan dan pembelajaran berkelanjutan, meskipun pelaksanaannya masih terus diupayakan agar lebih konsisten.*

# Employment

## Shaping a Workplace for Growth and Wellbeing

WSC is committed to implementing fair and responsible employment practices that support employee wellbeing while ensuring compliance with applicable labor regulations. All employees are engaged under legally binding contracts, including permanent (PKWTT) and fixed-term (PKWT) arrangements, in accordance with Indonesian labor laws.

*WSC berkomitmen untuk menerapkan praktik ketenagakerjaan yang adil dan bertanggung jawab, dengan tetap memperhatikan kesejahteraan karyawan serta kepatuhan terhadap peraturan ketenagakerjaan yang berlaku. Seluruh karyawan bekerja berdasarkan kontrak kerja yang sah, baik sebagai karyawan tetap (PKWTT) maupun karyawan kontrak (PKWT), sesuai dengan ketentuan hukum di Indonesia.*

The Company provides compensation above the Regional Minimum Wage (UMR) and continues to progress toward adopting a living wage approach. Employees are supported through a range of formal benefits, including national social security coverage (BPJS Kesehatan and BPJS Ketenagakerjaan) and Religious Holiday Allowance (THR), in line with regulatory requirements.

*Perusahaan memberikan kompensasi di atas Upah Minimum Regional (UMR) dan secara bertahap mengarah pada penerapan prinsip living wage. Karyawan juga mendapatkan berbagai manfaat formal, termasuk jaminan sosial melalui BPJS Kesehatan dan BPJS Ketenagakerjaan, serta Tunjangan Hari Raya (THR) sesuai dengan ketentuan yang berlaku.*

In addition, WSC implements performance-based compensation mechanisms to recognize employee contributions. These include project-based bonuses for delivery teams and performance incentives for business development roles. The Company also supports flexible working arrangements, including a Work From Anywhere (WFA) policy, to promote work-life balance while maintaining productivity.

*Selain itu, WSC menerapkan mekanisme kompensasi berbasis kinerja sebagai bentuk apresiasi terhadap kontribusi karyawan, termasuk bonus berbasis proyek bagi tim pelaksana serta insentif bagi tim business development. Perusahaan juga mendukung fleksibilitas kerja melalui kebijakan Work From Anywhere (WFA) guna menjaga keseimbangan antara produktivitas dan kesejahteraan karyawan.*

WSC upholds equal opportunity principles across all employment practices, ensuring that decisions related to recruitment, compensation, and career development are conducted fairly and without discrimination.

*WSC menjunjung tinggi prinsip kesetaraan kesempatan dalam seluruh praktik ketenagakerjaan, dengan memastikan bahwa setiap keputusan terkait rekrutmen, kompensasi, dan pengembangan karier dilakukan secara adil dan tanpa diskriminasi.*

## Employee Profile

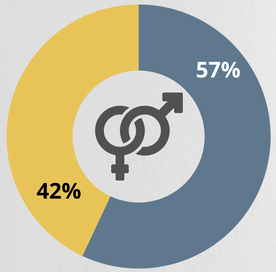
As of 2025, WSC employs a total of 7 employees, consisting of 4 male and 3 female staff members. The workforce is composed of three permanent employees (PKWTT), three fixed-term employees (PKWT), and one intern, reflecting a balanced and flexible workforce structure. Employees are engaged across various functional roles, including analysts, consultants, business development, and internship positions, supporting the Company's multidisciplinary approach to delivering services.

WSC maintains a stable workforce, with no employee turnover recorded among permanent staff during the reporting period. Changes in personnel are limited to the internship program, which is designed as a temporary engagement aligned with academic or early-career development needs. The Company also reflects a geographically diverse workforce, with the majority of employees based in Bandung, alongside team members located in other regions across Indonesia.

Pada tahun 2025, WSC memiliki total 7 karyawan, yang terdiri dari 4 karyawan laki-laki dan 3 karyawan perempuan. Struktur tenaga kerja terdiri dari 3 karyawan tetap (PKWTT), 3 karyawan kontrak (PKWT), serta 1 karyawan magang, yang mencerminkan komposisi tenaga kerja yang seimbang dan fleksibel. Karyawan WSC berasal dari berbagai fungsi, termasuk analis, konsultan, business development, serta posisi magang, yang mendukung pendekatan kerja multidisiplin dalam memberikan layanan kepada klien.

WSC memiliki tingkat stabilitas tenaga kerja yang tinggi, dengan tidak adanya turnover pada karyawan tetap selama periode pelaporan. Perubahan tenaga kerja hanya terjadi pada program magang, yang bersifat sementara dan disesuaikan dengan kebutuhan akademik maupun pengembangan awal karier. Perusahaan juga mencerminkan keberagaman geografis, dengan sebagian besar karyawan berbasis di Bandung serta beberapa karyawan lainnya yang tersebar di berbagai wilayah di Indonesia.

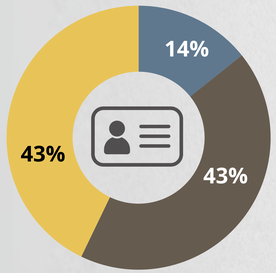
| Employment Status | Total Number | Gender | Origin |
|---|---|---|---|
| Permanent Employee (PKWTT) | 3 | Men : 2<br>Women : 1<br>Not Disclosed : 0 | • Bandung<br>• Jember<br>• Denpasar |
| Fixed-term Employee (PKWT) | 3 | Men : 1<br>Women : 2<br>Not Disclosed : 0 | • Bandung |
| Intern | 1 | Men : 1<br>Women : 0<br>Not Disclosed : 0 | • Bekasi |




Men | Women

### Employee by Gender

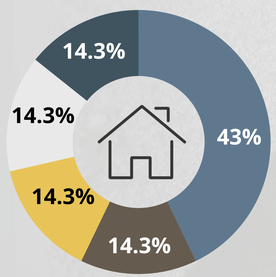
WSC's workforce reflects a relatively balanced gender composition. This distribution demonstrates the Company's ongoing commitment to maintaining diversity and equal opportunity within the workplace.




Permanent (PKWT) | Intern | Permanent (PKWTT)

### Employee Status*

WSC maintains a balanced workforce structure. This composition reflects a combination of stability and flexibility, enabling the Company to sustain long-term capacity while also supporting early-career development through internship opportunities.




Bekasi | Denpasar | Jakarta | Bandung | Jember

### Employee Origins

WSC's workforce is geographically diverse, with 42.9% of employees based in Bandung, where the Company's main office is located. The remaining employees are distributed across several regions, this distribution reflects WSC's flexible and inclusive approach to talent sourcing across different regions in Indonesia.

# Diversity, Equity, and Inclusion (DEI)

## Fostering an Inclusive and Fair Workplace

WSC is committed to fostering a workplace that upholds the principles of diversity, equity, and inclusion. The Company applies a merit-based approach in its recruitment and employee development processes, ensuring that all decisions are conducted fairly, transparently, and without discrimination based on gender, age, race, religion, or other backgrounds.

*WSC berkomitmen untuk menciptakan lingkungan kerja yang menjunjung tinggi prinsip keberagaman, kesetaraan, dan inklusi. Perusahaan menerapkan pendekatan berbasis merit dalam proses rekrutmen dan pengembangan karyawan, dengan memastikan bahwa seluruh proses dilakukan secara adil, transparan, dan tanpa diskriminasi berdasarkan gender, usia, ras, agama, maupun latar belakang lainnya.*

**3** As of 2025, WSC's workforce consists of 8 employees, with a gender composition of 3 female and 5 male employees. This reflects the Company's ongoing efforts to maintain a balanced and inclusive workforce.

**5** *Pada tahun 2025, jumlah karyawan WSC sebanyak 8 orang, dengan komposisi 3 karyawan perempuan dan 5 karyawan laki-laki. Hal ini mencerminkan upaya perusahaan dalam menjaga keberagaman dan keseimbangan dalam lingkungan kerja.*

While diversity, equity, and inclusion principles are not yet formally documented in a specific policy, they are consistently reflected in the Company's day-to-day practices. WSC maintains an open and inclusive recruitment approach, providing equal opportunities for individuals from diverse backgrounds to join and grow within the organization. This commitment is also reflected in its remuneration practices, where compensation is determined based on roles and performance, without differentiation based on gender or other personal attributes.

Throughout the reporting period, no incidents or reports of discrimination were recorded. WSC continues to cultivate a work environment that respects human rights, promotes inclusive collaboration, and ensures that all employees are treated with fairness and respect.

WSC recognizes that diversity in perspectives and backgrounds is a valuable asset in driving innovation and delivering more effective and inclusive solutions for clients and communities.

*Meskipun prinsip DEI belum dituangkan secara formal dalam kebijakan khusus, penerapannya telah tercermin dalam praktik sehari-hari perusahaan. WSC menerapkan proses rekrutmen yang terbuka dan inklusif, serta memberikan kesempatan yang setara bagi individu dari berbagai latar belakang untuk bergabung dan berkembang dalam organisasi. Komitmen ini juga tercermin dalam praktik remunerasi, di mana kompensasi ditentukan berdasarkan posisi dan kinerja, tanpa pembedaan berdasarkan gender maupun karakteristik personal lainnya.*

*Selama periode pelaporan, tidak terdapat insiden maupun laporan terkait diskriminasi. WSC terus berupaya menciptakan lingkungan kerja yang menghormati hak asasi manusia, mendorong kolaborasi yang inklusif, serta memastikan setiap individu diperlakukan secara adil dan setara.*

*WSC meyakini bahwa keberagaman perspektif dan latar belakang merupakan aset penting dalam mendorong inovasi serta menghasilkan solusi yang lebih efektif dan inklusif bagi klien dan masyarakat.*

# Training and Education

## Empowering People Through Continuous Learning

Training and education remain central to WSC's commitment to strengthening its human capital. The Company ensures that employees across all roles have access to learning opportunities that support both professional development and organizational growth.

*Pelatihan dan pengembangan menjadi bagian penting dari komitmen WSC dalam memperkuat kualitas sumber daya manusia. Perusahaan memastikan bahwa seluruh karyawan, dari berbagai peran, memiliki akses terhadap kesempatan belajar yang mendukung pengembangan profesional maupun pertumbuhan organisasi.*

In 2025, WSC continued to support employee development through a combination of external training and structured internal learning initiatives. Several employees participated in external training programs relevant to their roles, including sustainability reporting, marketing and business communication, and workplace trainer certification. These programs are intended to enhance technical competencies, broaden professional perspectives, and strengthen the overall quality of service delivery.

*Pada tahun 2025, WSC terus mendukung pengembangan karyawan melalui kombinasi pelatihan eksternal dan inisiatif pembelajaran internal yang lebih terstruktur. Beberapa karyawan mengikuti pelatihan eksternal yang relevan dengan bidangnya, termasuk pelatihan terkait pelaporan keberlanjutan, komunikasi bisnis dan pemasaran, serta sertifikasi pelatih di tempat kerja. Program ini bertujuan untuk meningkatkan kompetensi teknis, memperluas perspektif profesional, serta memperkuat kualitas layanan yang diberikan.*

Internally, WSC has begun to formalize its learning approach through two key programs. The first is a structured internal training program aligned with the required competencies of each job position, providing clearer learning pathways and development targets for employees. The second is a knowledge-sharing program, where team members take turns facilitating sessions to share insights, new knowledge, and practical experiences relevant to their work. These initiatives are conducted regularly and reflect WSC's effort to foster a collaborative and continuously learning organization.

*Secara internal, WSC mulai mengembangkan pendekatan pembelajaran yang lebih terstruktur melalui dua program utama. Pertama, program pelatihan internal yang disusun berdasarkan kompetensi wajib pada masing-masing posisi, sehingga memberikan arah dan target pengembangan yang lebih jelas bagi karyawan. Kedua, program knowledge sharing, di mana karyawan secara bergantian menjadi pemateri untuk berbagi pengetahuan, wawasan baru, serta pengalaman praktis yang relevan dengan pekerjaan. Inisiatif ini dilaksanakan secara berkala dan mencerminkan upaya WSC dalam membangun budaya kerja yang kolaboratif dan berorientasi pada pembelajaran berkelanjutan.*

**GRI Sustainability Reporting Standards 2021 Training**
Mochamad Nalendra | 14 hours
February 2025

**Marketing and Business Communication**
Rega Aldiaz | 14 hours
February 2025

**In-company Trainer (InCT) / Pelatihan Pelatih Tempat Kerja Internasional Kualifikasi Dasar**
Milla Omar | 40 hours
November - December 2025

Beyond internal development, WSC continues to play an active role in advancing capacity within the wider tourism sector. As an official training partner of the Global Sustainable Tourism Council (GSTC), the Company delivers the GSTC Sustainable Tourism Course through both online and offline formats.

In 2025, WSC conducted a total of four GSTC training programs across different locations, including Jakarta, Bali, Yogyakarta, and online sessions. These programs are designed to strengthen participants' understanding of sustainable tourism principles and support the practical implementation of sustainability practices across various tourism stakeholders.

Through these initiatives, WSC contributes to building knowledge, strengthening competencies, and supporting the transition toward more sustainable practices within the tourism industry.

*Selain pengembangan internal, WSC juga terus berperan aktif dalam meningkatkan kapasitas di sektor pariwisata secara lebih luas. Sebagai mitra pelatihan resmi Global Sustainable Tourism Council (GSTC), perusahaan menyelenggarakan program GSTC Sustainable Tourism Course baik secara online maupun offline.*

*Pada tahun 2025, WSC melaksanakan sebanyak empat program pelatihan GSTC di berbagai lokasi, termasuk Jakarta, Bali, Yogyakarta, serta secara daring. Program ini dirancang untuk meningkatkan pemahaman peserta terhadap prinsip pariwisata berkelanjutan serta mendorong penerapan praktik keberlanjutan di berbagai pemangku kepentingan sektor pariwisata.*

*Melalui inisiatif ini, WSC berkontribusi dalam penguatan kapasitas, peningkatan kompetensi, serta mendukung transformasi menuju praktik pariwisata yang lebih berkelanjutan.*

**GSTC Sustainable Tourism Course in Jakarta**
*April, 16-17th 2025* — *8 participants*

**GSTC Sustainable Tourism Course in Bali**
*September, 18-19th, 2025* — *7 participants*

**GSTC Sustainable Tourism Online Course Batch 4**
*June 30th - July 25th 2025* — *32 participants*

**GSTC Sustainable Tourism Course in Yogyakarta**
*October, 15-17th, 2025* — *31 participants*

**Throughout the reporting period, we conducted a total of 4 training programs, reaching 78 participants across various sessions.**

**The participant composition included**

**41%** **59%**

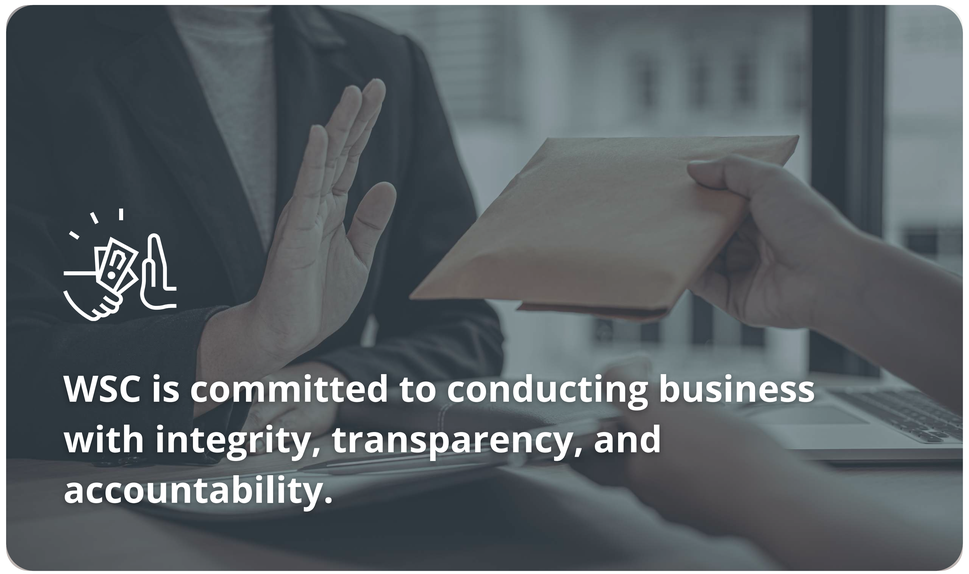
This reflects our commitment to inclusive training and capacity building.

**Participants came from a wide range of sectors, included**

- **30.8%** Academic Institutions
- **41.0%** Tourism Industry
- **6.4%** Associations
- **6.4%** Governments
- **6.4%** NGO / Community
- **9.0%** Others

# Anti-Corruption

## Doing Right, Leading Right




This Anti-Bribery and Corruption Policy ("Policy") establishes our zero-tolerance approach towards bribery and corruption in all business dealings and transactions. The purpose of this Policy is to ensure compliance with applicable anti-bribery and corruption laws and regulations.

WSC conduct appropriate **due diligence** on clients, suppliers, and partners to mitigate corruption risks. All third parties must comply with this Policy when working with or on behalf of the company.

*Kebijakan Anti-Suap dan Anti-Korupsi ini ("Kebijakan") menetapkan pendekatan zero tolerance (tidak mentoleransi) terhadap praktik suap dan korupsi dalam seluruh aktivitas dan transaksi bisnis. Tujuan dari Kebijakan ini adalah untuk memastikan kepatuhan terhadap undang-undang dan peraturan anti-suap dan anti-korupsi yang berlaku.*

*WSC akan melakukan **uji kelayakan (due diligence)** yang sesuai terhadap klien, pemasok, dan mitra kerja untuk memitigasi risiko korupsi. Seluruh pihak ketiga wajib mematuhi Kebijakan ini saat bekerja dengan atau atas nama perusahaan.*

### Bribery *(Suap)*

Offering, promising, giving, or accepting anything of value to improperly influence a decision or gain an unfair advantage is strictly prohibited.

*Menawarkan, menjanjikan, memberikan, atau menerima sesuatu yang bernilai untuk memengaruhi keputusan secara tidak sah atau memperoleh keuntungan yang tidak adil dilarang keras.*

### Facilitation Payments (Pembayaran Pelicin)

Small payments made to expedite routine government actions are not permitted under this Policy.

*Pembayaran kecil yang dilakukan untuk mempercepat proses rutin oleh instansi pemerintah tidak diperbolehkan berdasarkan Kebijakan ini.*

### Kickbacks & Commissions (Komisi & Imbalan Tersembunyi)

Receiving or offering kickbacks or commissions to secure business is not allowed.

*Menerima atau menawarkan komisi atau imbalan tersembunyi untuk memperoleh bisnis tidak diizinkan*

### Gifts & Hospitality *(Hadiah & Jamuan)*

While modest business-related gifts and hospitality may be acceptable, they must not influence business decisions or create an impression of impropriety.

*Hadiah dan jamuan dalam konteks bisnis yang wajar mungkin dapat diterima, namun tidak boleh memengaruhi keputusan bisnis atau menimbulkan kesan adanya penyimpangan etika.*

### Conflicts of Interest

Any actual or perceived conflict of interest must be disclosed and managed appropriately.

*Setiap konflik kepentingan, baik yang nyata maupun yang berpotensi terjadi, harus diungkapkan dan dikelola dengan tepat.*

# Customer Privacy

## Ethics in Every Byte

We ensure customer data protection through a comprehensive approach covering:

**Handling** *(menangani)*

Data access is restricted to authorised personnel, and internal procedures are in place to prevent misuse, unauthorised sharing, or unnecessary data collection.

*Akses terhadap data dibatasi hanya untuk pihak yang berwenang, dengan prosedur internal yang dirancang untuk mencegah penyalahgunaan, distribusi tanpa izin, maupun pengumpulan data yang tidak diperlukan.*

**Storing** *(menyimpan)*

We utilise secure digital platforms to ensure that information is retained only for as long as necessary in accordance with operational and regulatory considerations.

*Kami menggunakan platform digital yang aman serta memastikan bahwa data hanya disimpan selama diperlukan sesuai dengan kebutuhan operasional dan pertimbangan regulasi.*

**Securing** *(mengamankan)*

This includes controlled access, reviews of our data protection practices to ensure continuous improvement in data security.

*Hal ini mencakup pembatasan akses, serta evaluasi terhadap praktik perlindungan data guna memastikan peningkatan keamanan secara berkelanjutan.*

We only collect client data that is necessary for delivering our consulting, training, and research services. All data is collected lawfully, fairly, and transparently, with the client's consent where required. Client data is used solely for the purpose of fulfilling agreed-upon services and will not be shared, sold, or used for unauthorized purposes.

*Kami hanya mengumpulkan data klien yang diperlukan untuk mendukung layanan konsultasi, pelatihan, dan riset yang kami tawarkan. Seluruh data dikumpulkan secara sah, adil, dan transparan, serta dengan persetujuan klien apabila diperlukan. Data klien hanya digunakan untuk tujuan pelaksanaan layanan yang telah disepakati, dan tidak akan dibagikan, dijual, atau digunakan untuk tujuan yang tidak sah.*

**We are committed to protecting the privacy and security of our clients' data**

We always sign **NDA (Non-Disclosure Agreement)** between our company and clients to ensure client's privacy and data protection.

*Kami selalu menandatangani Perjanjian Non-Pengungkapan (NDA/Non-Disclosure Agreement) antara perusahaan kami dan klien sebagai bentuk komitmen dalam menjaga privasi dan perlindungan data klien.*

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

## Client Engagement & Satisfaction

### Because Every Client Matters

★★★★★

# 4.78/5

**Is our Client Satisfaction rate score by 2025**

# 77.8%

**Clients have awarded us a 5-star rating!**

Client satisfaction remains a key priority for Wise Steps Consulting, while maintaining our commitment to professional integrity, objectivity, and adherence to legal and ethical responsibilities. We ensure that our services are delivered not only to meet client expectations, but also to uphold the credibility and quality of our work.

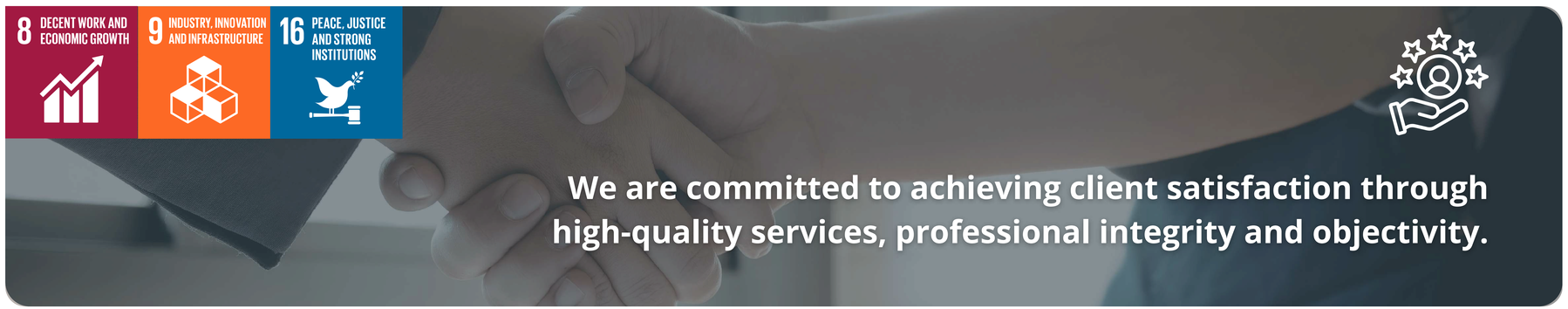
Following the completion of each project, we actively collect client feedback on various aspects, including methodology, depth of recommendations, data quality, communication, and timeliness.

In 2025, client satisfaction levels remained consistently high, with **77.8% of clients awarding a 5-star** rating and **22.2% providing a 4-star rating**, resulting in an **average score of 4.78 out of 5**. The feedback received continues to support the continuous improvement of our consulting, training, and research services.

*Kepuasan klien merupakan salah satu prioritas utama Wise Steps Consulting, tanpa mengurangi komitmen kami terhadap integritas profesional, objektivitas, serta kepatuhan terhadap aspek legal dan etika. Kami memastikan bahwa layanan yang diberikan tidak hanya memenuhi ekspektasi klien, tetapi juga menjaga kredibilitas dan kualitas hasil kerja.*

*Setelah setiap proyek selesai, kami secara aktif mengumpulkan umpan balik dari klien terkait berbagai aspek, termasuk metodologi, kedalaman rekomendasi, kualitas data, komunikasi, serta ketepatan waktu.*

*Pada tahun 2025, tingkat kepuasan klien tetap tinggi, dengan **77,8% klien memberikan penilaian 5 bintang** dan **22,2% memberikan penilaian 4 bintang**, dengan **rata-rata nilai sebesar 4,78 dari 5**. Umpan balik yang diperoleh terus menjadi dasar dalam penyempurnaan layanan konsultasi, pelatihan, dan riset kami.*

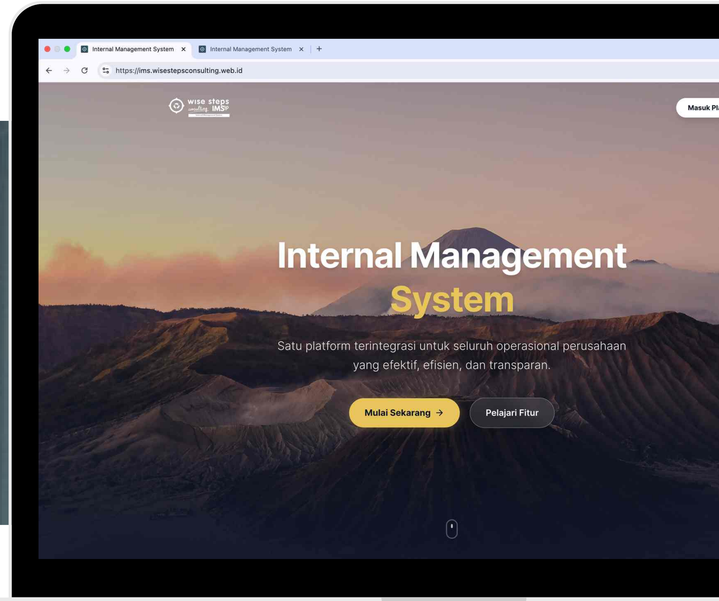


# Internal Management System (IMS)

## Integrated Management for Resource Optimization and Sustainability Impact

Although Wise Steps Consulting (WSC) operates as a small to medium-sized enterprise, we recognise that internal operational complexity can directly influence service quality, delivery consistency, and client satisfaction. In consulting services, the reliability of outputs is highly dependent on structured processes, effective coordination, and controlled documentation. Therefore, in the end of 2025, WSC has established an integrated Operations System designed to support the effective implementation of our Quality Management System (QMS) in accordance with ISO 9001:2015 principles.

*Meskipun Wise Steps Consulting (WSC) beroperasi sebagai usaha kecil hingga menengah, kami menyadari bahwa kompleksitas operasional internal dapat secara langsung memengaruhi kualitas layanan, konsistensi pelaksanaan, dan kepuasan klien. Dalam layanan konsultasi, keandalan hasil sangat bergantung pada proses yang terstruktur, koordinasi yang efektif, serta dokumentasi yang terkontrol. Oleh karena itu, pada akhir tahun 2025, WSC telah membangun sistem operasional terintegrasi yang dirancang untuk mendukung implementasi Sistem Manajemen Mutu (Quality Management System/QMS) secara efektif sesuai dengan prinsip ISO 9001:2015.*




## INTEGRATED INTERNAL MANAGEMENT FRAMEWORK

### Human Resource Management

Management of roles and responsibilities, competency tracking, training records, performance monitoring, and workload allocation.

*Pengelolaan peran dan tanggung jawab, pelacakan kompetensi, catatan pelatihan, pemantauan kinerja, serta alokasi beban kerja yang selaras.*

### Project Management and Control

End-to-end project lifecycle management, including proposal tracking, contract documentation, project planning, milestone monitoring, and deliverable validation

*Pengelolaan siklus proyek secara menyeluruh, termasuk pelacakan proposal, dokumentasi kontrak, perencanaan proyek, pemantauan milestone, serta validasi deliverables.*

### Task Allocation and Accountability

Clear assignment of responsibilities, deadlines, and reporting lines to ensure transparency, traceability, and accountability throughout project execution.

*Penetapan tanggung jawab, tenggat waktu, dan alur pelaporan yang jelas untuk memastikan transparansi, keterlacakan, dan akuntabilitas sepanjang pelaksanaan proyek.*

### Knowledge Management System

Centralised documentation repository for methodologies, templates, lessons learned, research outputs, and reference materials.

*Repositori dokumentasi terpusat untuk metodologi, template, pembelajaran, hasil riset, dan referensi.*

### Business Development and CRM

Structured tracking of client engagement, pipeline monitoring, proposal development, stakeholder communication, and post-project follow-up.

*Pelacakan terstruktur terhadap interaksi klien, monitoring pipeline, pengembangan proposal, komunikasi dengan pemangku kepentingan, serta tindak lanjut pasca proyek.*

### Office and Infrastructure Management

Maintenance of digital infrastructure, data security, document control mechanisms, and operational resources.

*Pemeliharaan infrastruktur digital, keamanan data, mekanisme pengendalian dokumen, serta sumber daya operasional.*

## PERFORMANCE MONITORING AND CONTINUOUS IMPROVEMENT

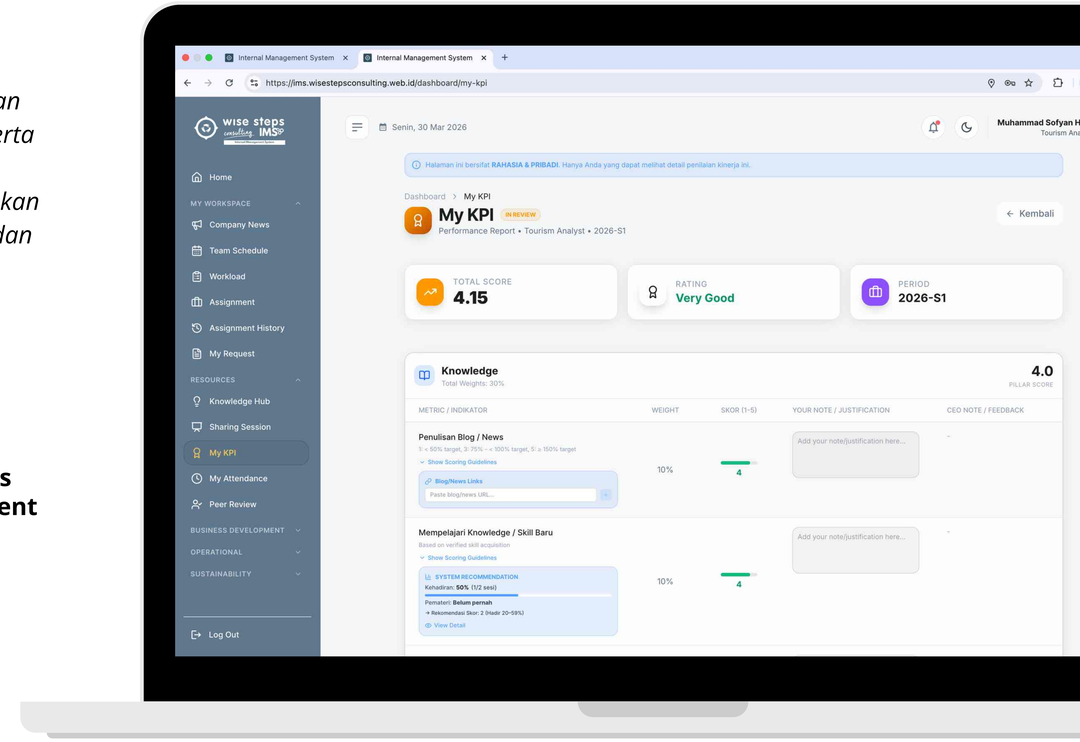
The system also supports performance evaluation through real-time tracking of project timelines, resource utilisation, and key quality indicators. This structured feedback loop ensure that operational insights translate into measurable improvements in service quality and organisational effectiveness.

*Sistem ini juga mendukung evaluasi kinerja melalui pelacakan real-time terhadap timeline proyek, utilisasi sumber daya, serta indikator kualitas utama. Siklus umpan balik terstruktur ini memastikan bahwa wawasan operasional dapat diterjemahkan menjadi peningkatan yang terukur dalam kualitas layanan dan efektivitas organisasi.*

**Data generated from the Operations System serves as input for:**

***Data yang dihasilkan dari sistem operasional digunakan sebagai input untuk:***

- **Internal Audits**
- **Management review meetings**
- **Corrective and preventive actions**
- **Continuous improvement initiatives**




## SUSTAINABILITY PERFORMANCE MONITORING

The system also integrates a sustainability performance monitoring feature to support responsible operations and data-driven decision-making. This module enables the organization to systematically record, monitor, and analyze environmental performance indicators within its internal operations.

*Sistem ini juga mengintegrasikan fitur pemantauan kinerja keberlanjutan untuk mendukung operasional yang bertanggung jawab dan pengambilan keputusan berbasis data. Modul ini memungkinkan organisasi untuk mencatat, memantau, dan menganalisis indikator kinerja lingkungan secara sistematis dalam operasional internalnya.*

The system facilitates the measurement and tracking consumption and carbon footprint of key sustainability metrics, including

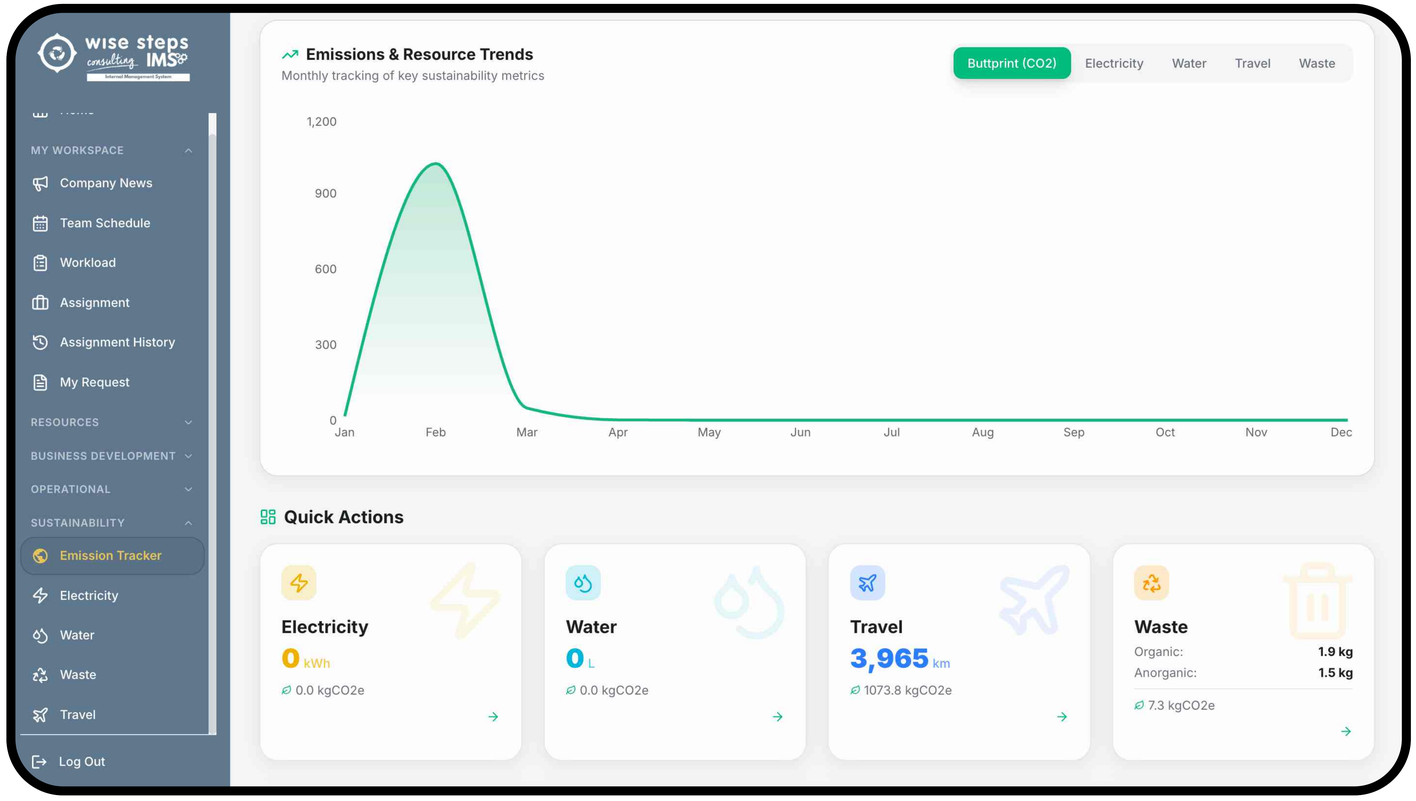
*Sistem ini memfasilitasi pengukuran dan pelacakan konsumsi dan jejak karbon dari metrik keberlanjutan utama, termasuk:*

- **Energy consumption**
- **Waste Generation**
- **Business Travel**
- **Water consumption**

Through structured data input and centralised monitoring, WSC is able to establish baseline measurements, identify trends, and evaluate opportunities for improving resource efficiency and reducing environmental impact.

*Melalui input data yang terstruktur dan pemantauan terpusat, WSC mampu menetapkan pengukuran dasar (baseline), mengidentifikasi tren, serta mengevaluasi peluang untuk meningkatkan efisiensi sumber daya dan mengurangi dampak lingkungan.*

By integrating sustainability performance measurement into the IMS, WSC ensures that environmental considerations are embedded within daily operational management, strengthening transparency, accountability, and long-term organizational resilience. The data generated from the sustainability monitoring module also supports...




*Dengan mengintegrasikan pengukuran kinerja keberlanjutan ke dalam IMS, WSC memastikan bahwa pertimbangan lingkungan tertanam dalam manajemen operasional sehari-hari, memperkuat transparansi, akuntabilitas, serta ketahanan organisasi jangka panjang. Data yang dihasilkan dari modul pemantauan keberlanjutan ini juga mendukung...*

- **Internal evaluation**
- **Management review discussions**
- **Continuous improvement initiatives**

# Stakeholders Engagement

## A Collaborative Stakeholder Approach

The organization recognizes stakeholder engagement as a critical component in ensuring sustainable operations and long-term value creation. Stakeholders are identified and mapped based on their level of influence and the extent to which they are impacted by the organization's activities.

Key stakeholders include employees, customers, business partners, government authorities, local communities, and non-governmental organizations. Engagement is conducted through various mechanisms, such as regular meetings, workshops, reviews, and day-to-day operational interactions.

The purpose of stakeholder engagement is to understand stakeholder expectations, identify actual and potential impacts, and develop appropriate mitigation and improvement strategies. The organization ensures that engagement processes are inclusive, transparent, and ongoing, with particular attention given to vulnerable groups.

Feedback collected from stakeholders is systematically documented and integrated into decision-making processes. The organization is also committed to informing stakeholders about how their input has influenced policies and operational practices.

*Organisasi menyadari bahwa keterlibatan pemangku kepentingan (stakeholder engagement) merupakan elemen penting dalam memastikan keberlanjutan operasional dan penciptaan nilai jangka panjang. Oleh karena itu, organisasi secara aktif mengidentifikasi dan memetakan pemangku kepentingan utama berdasarkan tingkat pengaruh dan dampaknya terhadap kegiatan usaha.*

*Pemangku kepentingan utama yang diidentifikasi meliputi karyawan, pelanggan, mitra usaha, pemerintah, komunitas lokal, serta organisasi non-pemerintah. Keterlibatan dilakukan melalui berbagai mekanisme, seperti konsultasi rutin, survei, diskusi kelompok terarah (FGD), serta komunikasi langsung dalam operasional sehari-hari.*

*Tujuan dari keterlibatan ini adalah untuk memahami kebutuhan dan ekspektasi pemangku kepentingan, mengidentifikasi potensi dampak sosial dan lingkungan, serta merumuskan langkah mitigasi dan peningkatan kinerja organisasi. Organisasi juga memastikan bahwa proses keterlibatan berlangsung secara inklusif, transparan, dan berkelanjutan, termasuk dengan memberikan perhatian khusus kepada kelompok rentan.*

*Masukan yang diperoleh dari pemangku kepentingan secara sistematis didokumentasikan dan diintegrasikan ke dalam proses pengambilan keputusan strategis. Organisasi juga berkomitmen untuk memberikan umpan balik kepada pemangku kepentingan terkait bagaimana masukan tersebut digunakan dalam perbaikan kebijakan dan praktik operasional.*

# Stakeholders Engagement

## A Collaborative Stakeholder Approach

| Stakeholder | Engagement Method | Frequency | Main Goals | Output |
|---|---|---|---|---|
| Staff | 1-on-1 evaluation | Quarterly | Work satisfaction, operational input | HR improvement |
| Local Community | Advisory, workshops | As needed | Empower communities and co-create sustainable tourism initiatives | Community-based business models |
| Government | Policy dialogues, workshops | As needed | Align programs with regulations and policy priorities | Policy alignment and program integration |
| Customer | Review, customer service | After project or sales | Service satisfaction | Service quality improvement |
| Partner | Meeting, gathering | Periodic / yearly | Performance and sustainability standards | Evaluation & improvement of collaboration |
| Industry | Training sessions, advisory, workshops | Periodic | Support implementation of sustainability practices | Improved operational standards |
| NGO | Strategic discussions, program collaboration | As needed | Strengthen synergies and maximize program impact | Joint initiatives and partnerships |

WSC is committed to ensuring inclusive, transparent, and meaningful stakeholder engagement by integrating stakeholder input into decision-making processes. Through this approach, WSC aims to create sustainable impact and shared value for all stakeholders.

*WSC berkomitmen untuk memastikan keterlibatan pemangku kepentingan yang inklusif, transparan, dan bermakna, dengan mengintegrasikan setiap masukan ke dalam pengambilan keputusan. Melalui pendekatan ini, WSC bertujuan menciptakan dampak berkelanjutan dan nilai bersama bagi seluruh pemangku kepentingan.*

**12+**
Stakeholder Visit

**15**
Event Invitation

**4+**
Project Coop

wise steps consulting

# 04 Appendices

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 2. General Disclosures** | | | |
| **1. The organization and its reporting practices** | | | |
| 2-1 | Organizational details | 8, 19 | |
| 2-2 | Entities included in the organization's sustainability reporting | 8 | |
| 2-3 | Reporting period, frequency and contact point | 10 | |
| 2-4 | Restatements of information | 10 | |
| 2-5 | External assurance | Information unavailablle | No external assurance activity |
| **2. Activities and workers** | | | |
| 2-6 | Activities, value chain and other business relationships | 4, 6, 7 | |
| 2-7 | Employees | 36 | |
| 2-8 | Workers who are not employees | Confidential | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **3. Governance** | | | |
| 2-9 | Governance structure and composition | 5, 42 | |
| 2-10 | Nomination and selection of the highest governance body | N/A | |
| 2-11 | Chair of the highest governance body | N/A | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 42,45 | |
| 2-13 | Delegation of responsibility for managing impacts | 42,45 | |
| 2-14 | Role of the highest governance body in sustainability reporting | 43 | |
| 2-15 | Conflicts of interest | 40 | |
| 2-16 | Communication of critical concerns | 33 | |
| 2-17 | Collective knowledge of the highest governance body | 43 | |
| 2-18 | Evaluation of the performance of the highest governance body | 44 | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| 2-19 | Remuneration policies | 35 | |
| 2-20 | Process to determine remuneration | 35 | |
| 2-21 | Annual total compensation ratio | Confidential | |
| **4. Strategy, policies and practices** | | | |
| 2-22 | Statement on sustainable development strategy | 12, 13, 14 | |
| 2-23 | Policy commitments | 12, 13, 14 | |
| 2-24 | Embedding policy commitments | 12, 13, 14, 43 | |
| 2-25 | Processes to remediate negative impacts | Information unavailablle | The feedback collection remains limited to project-related feedback |
| 2-26 | Mechanisms for seeking advice and raising concerns | 33, 40,41, 42 | |
| 2-27 | Compliance with laws and regulations | 8, 40 | |
| 2-28 | Membership associations | N/A | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **5. Stakeholder engagement** | | | |
| 2-29 | Approach to stakeholder engagement | 41, 45 | |
| 2-30 | Collective bargaining agreements | 45 | |
| **GRI 3: Material Topics 2021** | | | |
| 3-1 | Process to determine material topics | 15, 16, 17 | |
| 3-2 | List of material topics | 16, 17 | |
| 3-3 | Management of material topics | 17 | |
| **GRI 201: Economic Performance 2016** | | | |
| 201-1 | Direct economic value generated and distributed | 21, 22, 32 | |
| 201-2 | Financial implications and other risks and opportunities due to climate change | Information unavailablle | |
| 201-3 | Defined benefit plan obligations and other retirement plans | Information unavailablle | |
| 201-4 | Financial assistance received from government | N/A | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 101: Biodiversity 2024** | | | |
| **1. Topic management disclosures** | | | |
| 101-1 | Policies to halt and reverse biodiversity loss | 30, 31 | |
| 101-2 | Management of biodiversity impacts | 30, 31 | |
| 101-3 | Access and benefit-sharing | 30, 31 | |
| **2. Topic disclosures** | | | |
| 101-4 | Identification of biodiversity impacts | N/A | |
| 101-5 | Locations with biodiversity impacts | 30, 31 | |
| 101-6 | Direct drivers of biodiversity loss | N/A | |
| 101-7 | Changes to the state of biodiversity | N/A | |
| 101-8 | Ecosystem services | N/A | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 202: Market Presence 2016** | | | |
| 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | 34 | |
| 202-2 | Proportion of senior management hired from the local community | N/A | |
| **GRI 203: Indirect Economic Impacts 2016** | | | |
| 203-1 | Infrastructure investments and services supported | N/A | |
| 203-2 | Significant indirect economic impacts | 20 | |
| **GRI 204: Procurement Practices 2016** | | | |
| 204-1 | Proportion of spending on local suppliers | 20 | |
| **GRI 205: Anti-corruption 2016** | | | |
| 205-1 | Operations assessed for risks related to corruption | 39 | |
| 205-2 | Communication and training about anti-corruption policies and procedures | 39 | |
| 205-3 | Confirmed incidents of corruption and actions taken | 39 | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 206: Anti-competitive Behavior 2016** | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 39 | |
| **GRI 207: Tax 2019** | | | |
| **1. Topic management disclosures** | | | |
| 207-1 | Approach to tax | 42 | |
| 207-2 | Tax governance, control, and risk management | N/A | |
| 207-3 | Stakeholder engagement and management of concerns related to tax | N/A | |
| **2. Topic disclosures** | | | |
| 207-4 | Country-by-country reporting | N/A | |
| **GRI 301: Materials 2016** | | | |
| 301-1 | Materials used by weight or volume | 29 | |
| 301-2 | Recycled input materials used | Information unavailablle | |
| 301-3 | Reclaimed products and their packaging materials | Information unavailablle | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 302: Energy 2016** | | | |
| 302-1 | Energy consumption within the organization | 24 | |
| 302-2 | Energy consumption outside of the organization | 27 | |
| 302-3 | Energy intensity | 24, 27 | - |
| 302-4 | Reduction of energy consumption | 24, 25, 27 | |
| 302-5 | Reductions in energy requirements of products and services | 24, 25, 27 | - |
| **GRI 303: Water and Effluents 2018** | | | |
| **1. Topic management disclosures** | | | |
| 303-1 | Interactions with water as a shared resource | 26 | |
| 303-2 | Management of water discharge related impacts | Information unavailablle | |
| **2. Topic disclosures** | | | |
| 303-3 | Water withdrawal | Information unavailablle | |
| 303-4 | Water discharge | Information unavailablle | |
| 303-5 | Water consumption | Information unavailablle | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 304: Biodiversity 2016** | | | |
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected area | 31, 32 | |
| 304-2 | Significant impacts of activities, products and services on biodiversity | 31, 32 | |
| 304-3 | Habitats protected or restored | 31, 32 | - |
| 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | N/A | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 305: Emissions 2016** | | | |
| 305-1 | Direct (Scope 1) GHG emissions | 27, 28 | |
| 305-2 | Energy indirect (Scope 2) GHG emissions | 27, 28 | |
| 305-3 | Other indirect (Scope 3) GHG emissions | 27, 28 | |
| 305-4 | GHG emissions intensity | 27 | |
| 305-5 | Reduction of GHG emissions | 27 | |
| 305-6 | Emissions of ozone-depleting substances (ODS) | Information unavailablle | |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Information unavailablle | |
| **GRI 306: Waste 2020** | | | |
| **1. Topic management disclosures** | | | |
| 306-1 | Waste generation and significant waste-related impacts | 29 | |
| 306-2 | Management of significant waste-related impacts | 29 | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **2. Topic disclosures** | | | |
| 306-3 | Waste generated | 29 | |
| 306-4 | Waste diverted from disposal | Information unavailablle | Waste directed to disposal |
| 306-5 | Waste directed to disposal | 29 | |
| **GRI 308: Supplier Environmental Assessment 2016** | | | |
| 308-1 | New suppliers that were screened using environmental criteria | Information unavailablle | |
| 308-2 | Negative environmental impacts in the supply chain and actions | 29 | |
| **GRI 401: Employment 2016** | | | |
| 401-1 | New employee hires and employee turnover | 35, 36 | |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 34, 35 | - |
| 401-3 | Parental leave | Information unavailablle | |
| **GRI 402: Labor/Management Relations 2016** | | | |
| 402-1 | Minimum notice periods regarding operational changes | Information unavailablle | - |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | REASON FOR OMISSIONS |
|---|---|---|---|
| **GRI 403: Occupational Health and Safety 2018** | | | |
| **1. Topic management disclosures** | | | |
| 403-1 | Occupational health and safety management system | 34 | |
| 403-2 | Hazard identification, risk assessment, and incident investigation | Information unavailablle | |
| 403-3 | Occupational health services | 34 | |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | Information unavailablle | |
| 403-5 | Worker training on occupational health and safety | Information unavailablle | |
| 403-6 | Promotion of worker health | 34 | |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Information unavailablle | |
| **2. Topic disclosures** | | | |
| 403-8 | Workers covered by an occupational health and safety management system | 33 | |
| 403-9 | Work-related injuries | No Incident | |
| 403-10 | Work-related ill health | No Incident | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 404: Training and Education 2016** | | | |
| 404-1 | Average hours of training per year per employee | 38 | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | 34, 38 | |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | Information unavailablle | |
| **GRI 405: Diversity and Equal Opportunity 2016** | | | |
| 405-1 | Diversity of governance bodies and employees | 37 | - |
| 405-2 | Ratio of basic salary and remuneration of women to men | 37 | |
| **GRI 406: Non-discrimination 2016** | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | 35, 37 | |
| **GRI 407: Freedom of Association and Collective Bargaining 2016** | | | |
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Information unavailablle | - |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 408: Child Labor 2016** | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | Information unavailablle | - |
| **GRI 409: Forced or Compulsory Labor 2016** | | | |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | No Incidents | - |
| **GRI 410: Security Practices 2016** | | | |
| 410-1 | Security personnel trained in human rights policies or procedures | N/A | |
| **GRI 411: Rights of Indigenous Peoples 2016** | | | |
| 411-1 | Incidents of violations involving rights of indigenous peoples | No Incidents | - |
| **GRI 413: Local Communities 2016** | | | |
| 413-1 | Operations with local community engagement, impact assessments, and development programs | 32,33,38,46 | - |
| 413-2 | Operations with significant actual and potential negative impacts on local communities | Information unavailablle | |
| **GRI 418: Customer Privacy 2016** | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 41 | |

# Global Reporting Initiative (GRI) Content Index.

| GRI STANDARD | DISCLOSURES | REFERENCE | EXPLANATION |
|---|---|---|---|
| **GRI 414: Supplier Social Assessment 2016** | | | |
| 414-1 | New suppliers that were screened using social criteria | Information unavailablle | - |
| 414-2 | Negative social impacts in the supply chain and actions taken | Information unavailablle | |
| **GRI 415: Public Policy 2016** | | | |
| 415-1 | Political contributions | Information unavailablle | - |
| **GRI 416: Customer Health and Safety 2016** | | | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | Information unavailablle | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | No Incidents | |
| **GRI 417: Marketing and Labeling 2016** | | | |
| 417-1 | Requirements for product and service information and labeling | Information unavailablle | - |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | No Incidents | |
| 417-3 | Incidents of non-compliance concerning marketing communications | No Incidents | |

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