



OUR ENVIRONMENTAL AND SOCIOECONOMIC IMPACT

VALUE CREATION AND DISTRIBUTION GRI (201-1)

The Group continued to make a significant contribution to Sri Lanka's economy through its diversified operations, generating total value of Rs. 48.5 Bn during the year under review. This represents a 9.4% increase compared to the Rs. 44.4 Bn recorded in the previous year. The growth in value creation was primarily supported by stronger contributions from equity-accounted investees, favourable foreign exchange movements, and improved margins driven by effective cost management.

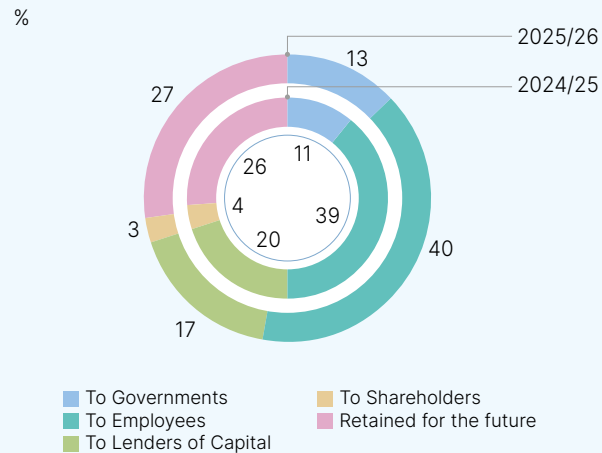
Of the total value generated, 40.3% was distributed to employees, reflecting the Group's ongoing commitment to supporting its workforce. With operations largely centred on service-oriented and human-intensive industries, the Group continues to recognise the importance of investing in its people. Such investment not only supports employee well-being but also strengthens organisational capability and long-term performance.

The Group's contribution to the wider economy is further reflected in payments to the governments, which accounted for 12.9% of the value created, amounting to Rs. 6.3 Bn. Providers of capital received 16.5% of the value generated, marking a decline from the previous year, largely attributable to prudent financial and treasury management. Dividends to equity shareholders amounted to Rs. 1.6 Bn, representing 3.3% of total value created, while 27.0% was retained within the business to support future growth initiatives and operational expansion. This reinvestment positions the Group to capitalise on emerging opportunities and sustain its growth trajectory.

The Group's approach to value creation and distribution reflects a balanced and responsible framework, ensuring that key stakeholders, including employees, the Government, providers of capital, and shareholders are appropriately supported while maintaining a clear focus on long-term sustainability and growth.

	2025/26 Rs. Mn	2024/25 Rs. Mn
Revenue	96,591	95,095
Purchase of goods and services	(53,997)	(54,461)
	42,595	40,634
Other operating income	1,117	(362)
Interest income	1,829	1,920
Share of profits of equity-accounted investees before tax	2,995	2,187
Total value added by the Group	48,535	44,379
Distributed as follows		
To governments	6,257	4,994
To employees	19,561	17,296
To lenders of capital	8,012	8,858
To shareholders	1,624	1,624
Retained for the future	13,082	11,607
	48,535	44,379

Distribution of Group Value Added





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FACILITATION OF FOREIGN EXCHANGE GENERATION

The Aitken Spence Group continues to play an integral role in facilitating foreign exchange inflows to Sri Lanka, driven by its diversified operations across sectors that are closely linked to global markets. The Group's broad-based presence enables it to channel foreign currency into the economy through multiple avenues, reinforcing its importance to the country's external sector. During the year under review, the Group facilitated total foreign exchange inflows of Rs. 113.8 Bn. While this reflects a decline compared to the previous year, the outcome must be viewed in the context of a strategic rebalancing of certain business activities, alongside continued contributions from the Group's core operating segments.

The Tourism sector remained a significant contributor to the Group's foreign exchange generation, accounting for Rs. 38.9 Bn during the year. Through its well-established destination management operations and hospitality portfolio, the Group continues to be a key participant in

the national tourism industry. Its ability to attract and service international travellers at scale ensures a steady stream of foreign currency earnings, underlining its importance in supporting Sri Lanka's position as a leading travel destination. The sustained performance of this sector reflects the Group's strong market standing and its continued contribution to the broader tourism value chain.

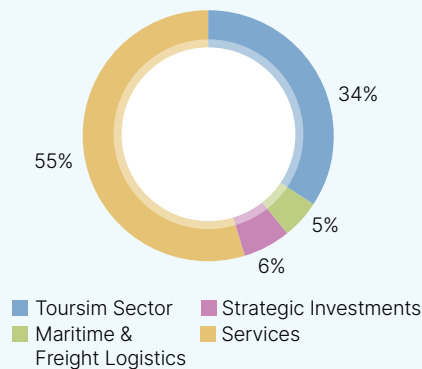
The Services sector, whilst recording a lower contribution of Rs. 62.1 Bn compared to the previous year, remained the single largest facilitator of foreign exchange inflows by the Group. The reduction was primarily attributable to lower remittance volumes handled during the year by the money transfer segment, following a management decision to focus on higher-performing and strategically aligned business lines.

The Maritime & Freight Logistics sector, through its integrated operations, facilitated foreign currency inflows of

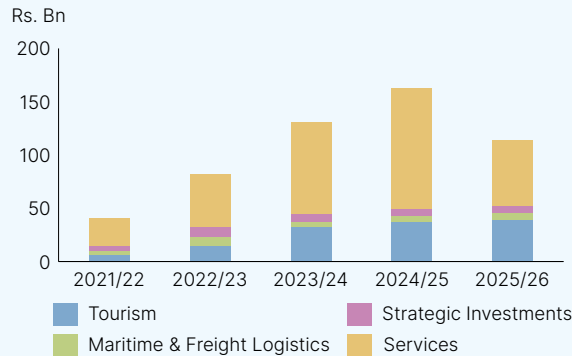
Rs. 6.0 Bn to the country. Its consistent performance underscores the sector's critical role in supporting international trade and sustaining foreign exchange earnings, particularly against a backdrop of evolving global maritime and logistics conditions. The Strategic Investments sector facilitated the contribution of Rs. 6.8 Bn to the country's foreign currency generation, reflecting its resilience in navigating shifting global market conditions and demand patterns across key export-oriented industries.

The Groups' operations continue to deliver meaningful foreign exchange inflows to the country, supporting a range of critical industries. The Group's sustained contribution across these sectors highlights its strategic relevance to the Sri Lankan economy and underscores its ongoing role in strengthening the country's foreign exchange position and economic resilience.

Facilitation of Foreign Currency Generation to the Country



Facilitation of Foreign Currency Generation to the Country





OUR ENVIRONMENTAL AND SOCIOECONOMIC IMPACT

OUR COMMITMENT THROUGH TAXES

Aitken Spence Group continues to play a significant role in advancing economic development and social progress across the countries in which it operates. With a presence in 12 jurisdictions, the Group contributes meaningfully to GDP growth, social stability, and improved living standards through the creation of economic value, the generation of employment, and the payment of taxes.

The Group maintains a strong record of compliance with its tax obligations, contributing both direct and indirect taxes across its diverse operations. Direct taxes, including corporate income tax and employee-related contributions such as PAYE/APIT, represent an important source of government revenue, helping to fund essential public services including infrastructure, education, and healthcare.

In addition, indirect taxes such as Value Added Tax (VAT), import duties, turnover-based levies, and other applicable taxes are remitted consistently across all operating geographies as part of normal business activities. These payments support the effective functioning of regulatory systems and contribute to the broader socio-economic framework within each market.

Through its operations in key sectors including Tourism, Maritime and Freight Logistics, Strategic Investments, and Services, Aitken Spence stimulates economic activity, creates employment opportunities, and supports capacity building in both emerging and developed markets. The Group's continued commitment to fiscal responsibility and good governance strengthens its contribution to national and regional development priorities.

Aitken Spence's responsible approach to taxation and value creation reflects its broader commitment to inclusive and sustainable growth in every market it serves.

Type of Tax	2025/26 Rs. Mn	2024/25 Rs. Mn
Value Added Tax (VAT)	3,185	3,583
Social Security Contribution Levy (SSCL)	524	467
Stamp Duty & Tourism Dev. Levy (TDL)	194	177
Sales Tax in Other Jurisdictions	5,283	4,690
Green Tax	1,529	1,051
Income Tax & Dividend Tax (Local & Foreign)	4,126	3,627
Total Taxes Paid to Governments	14,841	13,595

Taxes Paid to Governments

%

