



DETERMINING MATERIALITY

As Aitken Spence PLC operates across multiple industries and geographies, processes to identify priorities (i.e. materiality) are integrated into the Group's broader sustainability, governance, risk management, and operational review processes. Accordingly, the materiality assessment is informed by internal and external operational due diligence processes, management reviews, stakeholder consultations, disaster risk reduction (DRR) assessments, and business continuity planning.

We are also guided by internationally recognised sustainability frameworks including the Ten Principles of the United Nations Global Compact (UNGC), Women's Empowerment Principles (WEPs), UN Guiding Principles on Business and Human Rights (UNGPs), and the Science Based Targets initiative (SBTi). The Sustainable Development Goals (SDGs) also give direction to the sustainability strategy of Aitken Spence PLC, with priority focus placed on the following goals and targets, reflecting the Group's commitment to sustainable growth, social inclusion, environmental stewardship, and operational resilience :

Our alignment with SDGs;



The Group also considers national priorities and evolving regulatory requirements, including Sri Lanka's Nationally Determined Contributions (NDCs), environmental regulations, and sustainability disclosure requirements, when assessing material topics and defining strategic priorities.

SDG targets we directly align with;		SDGs we indirectly contribute towards;	
1		1	No poverty
2		2	End hunger
3		3	Good health & well-being
4	Quality education 4.3, 4.4, 4.6, 4.7	4	
5	Gender equality 5.1, 5.5, 5B	5	
6	Clean water & sanitation 6.3, 6.4	6	
7		7	Clean energy
8	Economic growth 8.4, 8.5, 8.8, 8.9, 8.10	8	
9	Industry, innovation & infrastructure 9.1, 9.4	9	
10		10	Reduced inequalities
11		11	Sustainable cities
12	Responsible consumption 12.2, 12.5, 12.6, 12.8, 12.b	12	
13		13	Climate action
14		14	Life below water
15	Life on land 15.2, 15.5	15	
16		16	Peace, justice & strong institutions
17		17	Partnerships for the goals



More details on how these SDGs and NDCs are aligned to the outcomes of our operations can be perused in the Sector Reviews.

Our Material Topics (What we Found)

Governance, Ethical Conduct & Economic Performance

Focusing on financial governance, anti-corruption, and the integration of ESG into strategic decision-making.

Environmental Impact Control

Prioritising energy management, emission control, water consumption and biodiversity conservation.

Social Impact & Human Capital

Strengthening occupational health and safety, employee well-being, equity, inclusion and community development.

Operational resilience

Managing supplier assessments, disaster risk reduction, and sustainable innovation across the value chain.