



THE SPENCE IMPACT: OUR SUSTAINABILITY VISION IN A NUTSHELL

Integrated Sustainability Policy and Spence IMPACT Strategy

Must do

(Essential minimum standards)
Baseline compliance and core controls

Should do

(Expected controls)
Stronger controls for high-impact segments

Could do

(Exemplary leadership)
Best practices and innovation

To ensure consistency across its diverse industries and operating geographies, Aitken Spence has established an Integrated Sustainability Policy that serves as the Group's overarching framework for identifying and managing material environmental, social, governance, and economic impacts. The policy outlines the Group's commitments relating to governance, ethical conduct,

environmental impact control, stakeholder engagement, occupational health and safety, human rights, responsible supply chain management, disaster risk reduction, operational resilience, innovation, and community development.

The policy is supported by an implementation framework comprising "Must Do", "Should Do", and "Could

Do" action points, enabling the Group to maintain minimum sustainability expectations across all business segments while allowing flexibility to strengthen controls and pursue strategic differentiation based on the nature, scale, and significance of impacts within each industry.



More details of this process are presented in the Corporate Governance section of this report. Please visit our website to access the Group's integrated sustainability policy in English, Sinhala or Tamil.

The Group's sustainability priorities and long-term strategic direction are further captured through the "Spence IMPACT" strategy for sustainability, which reflects the Group's impact-driven approach towards sustainable business growth. The strategy focuses on six interconnected priority areas:



These pillars guide the translation of material topics into policy commitments, operational controls, targets, management systems, and long-term strategic initiatives across the Group.



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Aligning Value Creation and Corporate Reporting with Strategic Priorities

Material topics are embedded across our governance, strategy and operations, driving sustainable value creation for all stakeholders.



Inform value creation across the 6 capitals



Financial Capital

Strengthening financial performance and long-term returns



Manufactured capital

Investing in quality assets, infrastructure and technology



Intellectual capital

Driving innovation, digitalisation and knowledge creation



Human capital

Empowering our people and enhancing health, safety and well-being



Social & relationship capital

Building trust, partnerships and positive societal impact



Natural capital

Managing natural resources responsibly and minimising our environmental footprint



Integrated throughout our reporting and management

Integrated throughout the **annual report** and linked to the capitals-based approach we have aligned with under the Integrated Reporting framework.

Connection to value creation and strategic priorities

Governance and risk management process

Material topics inform our governance structure, enterprise risk management and internal controls supporting robust and ethical decision-making.

Sustainability related disclosures aligned with GRI standards

We disclose our material topics and performance in accordance with the Universal Standards of the Global Reporting Initiative (GRI).

Climate related and sustainability related assessments

Material topics guide our climate and sustainability related assessments, strengthening our readiness for SLFRS S1 and S2 disclosure requirements.

Target setting and performance monitoring

Material topics shape our targets and KPIs, enabling consistent monitoring, evaluation and continuous improvement.

Operational controls and management systems

We integrate material topics into operational processes and management systems to drive efficiency and effectiveness, resilience and responsible business practices.

Alignment with SDGs, SBTi and other global frameworks

Our approach to select material topics is informed by the local and global development priorities, best practices and benchmarks.

By integrating material topics into our strategy, operations and reporting, we create sustainable value, enhance resilience and contribute to a better future for people, planet and prosperity.