

The GRI Index

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| Statement of use | Aitken Spence PLC has reported in accordance with the GRI Standards for the period 1 April 2021 to 31 March 2022 |
| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standard(s) | None |

Notes:

A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.

Omissions and assumptions

We currently report on Scope 1 and Scope 2 emissions. We hope to include Scope 3 emissions in due course.

We estimate the emissions reduced by the generation and/ or use of renewable energy by considering the equivalent amount of emissions to produce and/ or use the same quantity of energy from the alternative, non-renewable source we may otherwise have used.

| GRI Standard / Other Source | Disclosure | Location | Omission | | | GRI Sector Standard Ref. No. | Linkage to UNGC and Wep |
|---------------------------------|--|----------------------------|---------------------|--------|-------------|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| General disclosures | | | | | | | |
| GRI 2: General Disclosures 2021 | 2-1 Organisational details | Pg 10-13, 223 | | | | | |
| | 2-2 Entities included in the organisation's sustainability reporting | Pg 4-6 | | | | | |
| | 2-3 Reporting period, frequency and contact point | Pg 4-6 | | | | | |
| | 2-4 Restatements of information | Pg 4-6 | | | | | |
| | 2-5 External assurance | Pg 387-391 | | | | | |
| | 2-6 Activities, value chain and other business relationships | Pg 10-13, 76-153, 156-220, | None | | | | |
| | 2-7 Employees | Pg 156-171 | None | | | | ⑥ |
| | 2-8 Workers who are not employees | Pg 157 | None | | | | ⑥ |
| | 2-9 Governance structure and composition | Pg 228-229 | None | | | | ⑩ |
| | 2-10 Nomination and selection of the highest governance body | Pg 224 | None | | | | ① |
| | 2-11 Chair of the highest governance body | Pg 222-224 | None | | | | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | Pg 222-224, 228-229 | None | | | | ① |
| | 2-13 Delegation of responsibility for managing impacts | Pg 222-227, 229 | None | | | | ① |
| | 2-14 Role of the highest governance body in sustainability reporting | Pg 222, 229, 250 | None | | | | ① ⑦ |
| | 2-15 Conflicts of interest | Pg 234 | None | | | | ① |
| | 2-16 Communication of critical concerns | Pg 14-17, 222, 237, 250 | None | | | | |
| | 2-17 Collective knowledge of the highest governance body | Pg 224-226 | None | | | | |
| | 2-18 Evaluation of the performance of the highest governance body | Pg 229, 236, 249-251 | None | | | | |
| | 2-19 Remuneration policies | Pg 234, 245 | None | | | | ① ② |
| | 2-20 Process to determine remuneration | Pg 234, 245 | None | | | | ① ② |
| | 2-21 Annual total compensation ratio | Pg 234, 245 | None | | | | ① ② |

| GRI Standard / Other Source | Disclosure | Location | Omission | | | GRI Sector Standard Ref. No. | Linkage to UNGC and Wep |
|---|--|---------------------------|---------------------|--------|-------------|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| | 2-22 Statement on sustainable development strategy | Pg 44-47 | None | | | | 10 1 6 |
| | 2-23 Policy commitments | Pg 14-17, 18-23 | None | | | | 10 6 |
| | 2-24 Embedding policy commitments | Pg 14-17, 18-23, 44, 158 | None | | | | 10 6 |
| | 2-25 Processes to remediate negative impacts | Pg 234, 245 | None | | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | Pg 237, 250 | None | | | | 10 |
| | 2-27 Compliance with laws and regulations | Pg 222-223, 226, 236, 250 | None | | | | 10 |
| | 2-28 Membership associations | Pg 194-200 | None | | | | |
| | 2-29 Approach to stakeholder engagement | Pg 42-43 | None | | | | |
| | 2-30 Collective bargaining agreements | Pg 157, 237 | None | | | | 3 2 3 |
| Material topics | | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | Pg 46 | | | | | |
| | 3-2 List of material topics | Pg 46 | | | | | |
| Economic performance | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 172-187 | None | | | | |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | Pg 172-187 | None | | | | |
| | 201-2 Financial implications and other risks and opportunities due to climate change | Pg 172-187 | None | | | | 7 |
| | 201-3 Defined benefit plan obligations and other retirement plans | Pg 172-187 | None | | | | |
| | 201-4 Financial assistance received from government | Pg 172-187 | None | | | | |
| Market presence | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 170-171 | None | | | | |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | Pg 170-171 | None | | | | 6 5 6 |
| | 202-2 Proportion of senior management hired from the local community | Pg 209 | None | | | | 6 5 6 |
| Indirect economic impacts | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 128, 208-209 | None | | | | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | Pg 128, 208-209 | None | | | | |
| | 203-2 Significant indirect economic impacts | Pg 208-209 | None | | | | 6 |
| Procurement practices | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 206 | None | | | | |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | Pg 206 | None | | | | 5 |

The GRI Index

| GRI Standard / Other Source | Disclosure | Location | Omission | | | GRI Sector Standard Ref. No. | Linkage to UNGC and Wep |
|--|--|-------------|---------------------|----------------|--|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| Anti-corruption | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158, 237 | None | | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | Pg 158, 237 | None | | | | ⑩ |
| | 205-2 Communication and training about anti-corruption policies and procedures | Pg 158, 237 | None | | | | ⑩ |
| | 205-3 Confirmed incidents of corruption and actions taken | Pg 203 | None | | | | ⑩ |
| Anti-competitive behaviour | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158, 237 | None | | | | |
| GRI 206: Anti-competitive Behaviour 2016 | 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices | Pg 203 | None | | | | |
| Tax | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 175 | | | | | |
| GRI 207: Tax 2019 | 207-1 Approach to tax | 175 | None | | | | |
| | 207-2 Tax governance, control, and risk management | 175 | None | | | | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | 175 | None | | | | |
| | 207-4 Country-by-country reporting | 175 | 207-4,b | Not applicable | We provide consolidated financial disclosures for locations outside Sri Lanka keeping with the accounting standards followed by the Company. | | |
| Materials | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 215-216 | None | | | | ⑦ ⑧ ⑨ |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | Pg 216 | None | | | | ⑦ ⑧ ⑨ |
| | 301-2 Recycled input materials used | Pg 215-216 | None | | | | ⑦ ⑧ ⑨ |
| | 301-3 Reclaimed products and their packaging materials | Pg 215-216 | None | | | | ⑦ ⑧ ⑨ |
| Energy | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 212-214 | None | | | | ⑦ ⑧ ⑨ |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organisation | Pg 213-215 | None | | | | ⑦ ⑧ ⑨ |
| | 302-2 Energy consumption outside of the organisation | Pg 213 | None | | | | ⑦ ⑧ ⑨ |
| | 302-3 Energy intensity | Pg 213 | None | | | | ⑦ ⑧ ⑨ |
| | 302-4 Reduction of energy consumption | Pg 213 | None | | | | ⑦ ⑧ ⑨ |
| | 302-5 Reductions in energy requirements of products and services | Pg 213 | None | | | | ⑦ ⑧ ⑨ |

| GRI Standard / Other Source | Disclosure ⑦⑧⑨ | Location | Omission | | | GRI Sector Standard Ref. No. | Linkage to UNGC and Wep |
|-----------------------------------|---|------------|---------------------|--------|-------------|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| Water and Effluents | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 215 | None | | | | ⑦⑧⑨ |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | Pg 215 | None | | | | ⑦⑧⑨ |
| | 303-2 Management of water discharge-related impacts | Pg 215 | None | | | | ⑦⑧⑨ |
| | 303-3 Water withdrawal | Pg 215 | None | | | | ⑦⑧⑨ |
| | 303-4 Water discharge | Pg 215 | None | | | | ⑦⑧⑨ |
| | 303-5 Water consumption | Pg 215 | None | | | | ⑦⑧⑨ |
| Biodiversity | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 216-217 | None | | | | ⑦⑧⑨ |
| 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 areas | Pg 216-217 | None | | | | ⑦⑧⑨ |
| | 304-2 Significant impacts of activities, products and services on biodiversity | Pg 216-217 | None | | | | ⑦⑧⑨ |
| | 304-3 Habitats protected or restored | Pg 216-217 | None | | | | ⑦⑧⑨ |
| | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations | Pg 216-217 | None | | | | ⑦⑧⑨ |
| Emissions | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 212-214 | None | | | | ⑦⑧⑨ |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Pg 212-214 | None | | | | ⑦⑧⑨ |
| | 305-2 Energy indirect (Scope 2) GHG emissions | Pg 212-214 | None | | | | ⑦⑧⑨ |
| | 305-3 Other indirect (Scope 3) GHG emissions | Pg 212-214 | None | | | | ⑦⑧⑨ |
| | 305-4 GHG emissions intensity | Pg 212-214 | None | | | | ⑦⑧⑨ |
| | 305-5 Reduction of GHG emissions | Pg 212-214 | None | | | | ⑦⑧⑨ |
| | 305-6 Emissions of ozone-depleting substances (ODS) | Pg 212-214 | None | | | | ⑦⑧⑨ |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Pg 212-214 | None | | | | ⑦⑧⑨ |
| Waste | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 214-216 | None | | | | ⑦⑧⑨ |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | Pg 214-216 | None | | | | ⑦⑧⑨ |
| | 306-2 Management of significant waste-related impacts | Pg 214-216 | None | | | | ⑦⑧⑨ |
| | 306-3 Waste generated | Pg 214-216 | None | | | | ⑦⑧⑨ |
| | 306-4 Waste diverted from disposal | Pg 214-216 | None | | | | ⑦⑧⑨ |
| | 306-5 Waste directed to disposal | Pg 214-216 | None | | | | ⑦⑧⑨ |

The GRI Index

| GRI Standard / Other Source | Disclosure | Location | Omission | | | GRI Sector Standard Ref. No. | Linkage to UNGC and Wep |
|---|---|-------------------------------|---------------------|--------|-------------|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| Supplier environmental assessment | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 206, 219-220 | None | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | Pg 220 | None | | | | ⑧ ⑨ |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | Pg 219-220 | None | | | | ⑧ ⑨ |
| Employment | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 154-171 | None | | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 167, 171 | None | | | | ① ⑥ ② ⑦ |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 168 | None | | | | |
| | 401-3 Parental leave | 171 | None | | | | |
| Labour/management relations | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 42-43, 46-47, 49-53 | None | | | | |
| GRI 402: Labour/ Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes | Pg 158 | None | | | | ⑥ |
| Occupational health and safety | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158 | None | | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Pg 159 | None | | | | ③ |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Pg 159-161 | None | | | | ③ |
| | 403-3 Occupational health services | Pg 159-161 | None | | | | ③ |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Pg 168 | None | | | | ③ ③ |
| | 403-5 Worker training on occupational health and safety | Pg 159-161 | None | | | | ③ |
| | 403-6 Promotion of worker health | Pg 159-161 | None | | | | ③ |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Pg 159-161 | None | | | | ③ |
| | 403-8 Workers covered by an occupational health and safety management system | Pg 159-161 | None | | | | ③ |
| | 403-9 Work-related injuries | Pg 159-161 | None | | | | ③ |
| | 403-10 Work-related ill health | Pg 159-161 | None | | | | ③ |
| Training and education | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 161-165 | None | | | | |

| GRI Standard / Other Source | Disclosure | Location | Omission | | | GRI Sector Standard Ref. No. | Linkage to UNGC and Wep |
|--|--|-----------------|---------------------|--------|-------------|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | Pg 161-165 | None | | | | ③ ⑥ ④ |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | Pg 161-165 | None | | | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | Pg 161-165 | None | | | | |
| Diversity and equal opportunity | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158, 170 | None | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | Pg 171,225, 226 | None | | | | ⑥ ① ② ⑦ |
| | 405-2 Ratio of basic salary and remuneration of women to men | Pg 171 | None | | | | ⑥ ② ⑦ |
| Non-discrimination | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158, 170 | None | | | | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | Pg 203 | None | | | | ⑥ ② ③ ⑦ |
| Freedom of association and collective bargaining | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158-159 | None | | | | |
| 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 | Pg 158-159 | None | | | | ③ ⑥ |
| Child labour | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158-159 | None | | | | |
| GRI 408: Child Labour 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labour | Pg 158-159 | None | | | | ⑤ |
| Forced or compulsory labour | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158-159 | None | | | | |
| GRI 409: Forced or Compulsory Labour 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour | Pg 158-159 | None | | | | ④ |
| Security practices | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 158-159 | None | | | | |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | Pg 159 | None | | | | ① ② |
| Rights of indigenous peoples | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 208-209 | None | | | | |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | None | None | | | | ① ② |

The GRI Index

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|--|---|----------------------|---------------------|--------|-------------|------------------------------|-------------------------|
| | | | Requirement Omitted | Reason | Explanation | | |
| Local communities | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 208-209 | None | | | | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | Pg 208-209 | None | | | | ② ⑥ |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | Pg 208-209 | None | | | | ② ⑥ |
| Supplier social assessment | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 206, 220 | None | | | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | Pg 206, 220 | None | | | | ② ③ ⑥ |
| | 414-2 Negative social impacts in the supply chain and actions taken | Pg 206, 220 | None | | | | ② ③ ⑥ |
| Public policy | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 172-188 | None | | | | |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | None | None | | | | |
| Customer health and safety | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 203 | None | | | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | Pg 203 | None | | | | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | Pg 203 | None | | | | |
| Marketing and labelling | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 196-197 | None | | | | |
| GRI 417: Marketing and Labelling 2016 | 417-1 Requirements for product and service information and labelling | "Pg 196-197, Pg 203" | None | | | | |
| | 417-2 Incidents of non-compliance concerning product and service information and labelling | Pg 203 | None | | | | |
| | 417-3 Incidents of non-compliance concerning marketing communications | Pg 203 | None | | | | |
| Customer privacy | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Pg 203 | None | | | | |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Pg 203 | None | | | | |
| Topics in the applicable GRI Sector Standards determined as not material | | | | | | | |
| TOPIC | EXPLANATION | | | | | | |
| | Applicable sector standards not issued | | | | | | |