

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)	GRI 13 (Agriculture Sector)

## 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.

A \* denotes that the Sector Standard is only applicable to the plantations segment. More details can also be perused from the annual report of Elpitiya Plantations PLC for the year 2022/23.

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 420					
	2-2 Entities included in the organisation's sustainability reporting	Pg 406-407					
	2-3 Reporting period, frequency and contact point	Pg 4, 7					
	2-4 Restatements of information	Pg 5					
	2-5 External assurance	Pg 5, 395-398					
	2-6 Activities, value chain and other business relationships	Pg 10-11	None				
	2-7 Employees	Pg 205	None				⑥
	2-8 Workers who are not employees	Pg 205	None				⑥
	2-9 Governance structure and composition	Pg 70, 72, 76	None				⑩
	2-10 Nomination and selection of the highest governance body	Pg 76, 98	None				①
	2-11 Chair of the highest governance body	Pg 71	None				
	2-12 Role of the highest governance body in overseeing the management of impacts	Pg 71, 82, 83	None				①
	2-13 Delegation of responsibility for managing impacts	Pg 83	None				①
	2-14 Role of the highest governance body in sustainability reporting	Pg 5, 83	None				① ⑦
	2-15 Conflicts of interest	Pg 80, 83	None				①
	2-16 Communication of critical concerns	Pg 83	None				
	2-17 Collective knowledge of the highest governance body	Pg 53, 58, 73, 80	None				
	2-18 Evaluation of the performance of the highest governance body	Pg 82	None				
	2-19 Remuneration policies	Pg 85	None				① ②
	2-20 Process to determine remuneration	Pg 85	None				① ②

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Linkage to UNGC and WEP
			Requirement Omitted	Reason	Explanation		
	2-21 Annual total compensation ratio	-	2 - 21	Confidentiality constraints	Currently not disclosed due to reasons of confidentiality		① ②
	2-22 Statement on sustainable development strategy	Pg 27, 32, 68	None				⑩ ① ⑥
	2-23 Policy commitments	Pg 77	None				⑩ ⑥
	2-24 Embedding policy commitments	Pg 84, 77	None				⑩ ⑥
	2-25 Processes to remediate negative impacts	Pg 36	None				
	2-26 Mechanisms for seeking advice and raising concerns	Pg 79	None				⑩
	2-27 Compliance with laws and regulations	Pg 49, 232, 236	None				⑩
	2-28 Membership associations	Pg 235	None				
	2-29 Approach to stakeholder engagement	Pg 36 - 37	None				
	2-30 Collective bargaining agreements	Pg 212	None				③ ② ③
<b>Material topics</b>							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pg 38 - 40					
	3-2 List of material topics	Pg 40					
<b>Economic performance</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 193-200	None			13.2.1* 13.20.1*	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Pg 202	None			13.22.2*	
	201-2 Financial implications and other risks and opportunities due to climate change	Pg 94	None			13.22.2*	⑦
	201-3 Defined benefit plan obligations and other retirement plans	Pg 342 - 346	None				
	201-4 Financial assistance received from government	Pg 237	None				
<b>Market presence</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 214, 237	None				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Pg 214	None				⑥ ⑤ ⑥
	202-2 Proportion of senior management hired from the local community	Pg 237	None				⑥ ⑤ ⑥
<b>Indirect economic impacts</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 236, 237	None			13.22.1*	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pg 238	None			13.22.3*	
	203-2 Significant indirect economic impacts	Pg 236	None			13.22.4*	⑥
<b>Procurement practices</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 236, 237	None				

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GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Linkage to UNGC and WEP
			Requirement Omitted	Reason	Explanation		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Pg 237, 243	None				5
<b>Anti-corruption</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 79	None			13.26.1*	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Pg 79	None			13.26.2*	10
	205-2 Communication and training about anti-corruption policies and procedures	Pg 79	None			13.26.3*	10
	205-3 Confirmed incidents of corruption and actions taken	Pg 232	None			13.26.4*	10
<b>Anti-competitive behaviour</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 232	None				
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Pg 232	None				
<b>Tax</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 110, 197					
GRI 207: Tax 2019	207-1 Approach to tax	Pg 110, 197	None				
	207-2 Tax governance, control, and risk management	Pg 110, 197	None				
	207-3 Stakeholder engagement and management of concerns related to tax	Pg 197	None				
	207-4 Country-by-country reporting	-	207-4,b	Not applicable	We provide consolidated financial disclosures for locations outside Sri Lanka keeping with the accounting standards followed by the Company.		
<b>Materials</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 241	None				7 8 9
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Pg 241	None				7 8 9
	301-2 Recycled input materials used	Pg 241	None				7 8 9
	301-3 Reclaimed products and their packaging materials	Pg 241	None				7 8 9
<b>Energy</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 244	None				7 8 9
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Pg 244	None				7 8 9
	302-2 Energy consumption outside of the organisation	-	302-2	Information unavailable/incomplete	Provided on pg 244		7 8 9
	302-3 Energy intensity	Pg 244	None				7 8 9
	302-4 Reduction of energy consumption	Pg 244	None				7 8 9
	302-5 Reductions in energy requirements of products and services	Pg 244	None				7 8 9

GRI Standard / Other Source	Disclosure	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 245	None				7 8 9
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Pg 245	None				7 8 9
	303-2 Management of water discharge-related impacts	Pg 245	None				7 8 9
	303-3 Water withdrawal	Pg 245, 246	None				7 8 9
	303-4 Water discharge	Pg 245, 246	None				7 8 9
	303-5 Water consumption	Pg 245, 246	None				7 8 9
Biodiversity							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 240	None				7 8 9
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 240	None				7 8 9
	304-2 Significant impacts of activities, products and services on biodiversity	Pg 240, 247	None				7 8 9
	304-3 Habitats protected or restored	Pg 247	None				7 8 9
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pg 248	None				7 8 9
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 244	None				7 8 9
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pg 245	None				7 8 9
	305-2 Energy indirect (Scope 2) GHG emissions	Pg 245	None				7 8 9
	305-3 Other indirect (Scope 3) GHG emissions	-	305-2	Information unavailable/incomplete	Provided on pg 244		7 8 9
	305-4 GHG emissions intensity	Pg 245	None				7 8 9
	305-5 Reduction of GHG emissions	Pg 245	None				7 8 9
	305-6 Emissions of ozone-depleting substances (ODS)	Pg 244	None				7 8 9
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Pg 244	None				7 8 9
Waste							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 246	None				7 8 9
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Pg 246	None				7 8 9
	306-2 Management of significant waste-related impacts	Pg 246	None				7 8 9
	306-3 Waste generated	Pg 246	None				7 8 9
	306-4 Waste diverted from disposal	Pg 246	None				7 8 9

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GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Linkage to UNGC and WEP
			Requirement Omitted	Reason	Explanation		
	306-5 Waste directed to disposal	Pg 246	None				⑦ ⑧ ⑨
<b>Supplier environmental assessment</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 236	None				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Pg 236, 243, 251	None				⑧ ⑨
	308-2 Negative environmental impacts in the supply chain and actions taken	Pg 236	None				⑧ ⑨
<b>Employment</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 208	None			13.20.1*	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Pg 208	None				① ⑥ ② ⑦
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg 214	None				
	401-3 Parental leave	Pg 215	None				
<b>Labour/management relations</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 212	None				
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Pg 212	None				⑥
<b>Occupational health and safety</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 210	None			13.19.1*	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pg 207	None			13.19.2*	③
	403-2 Hazard identification, risk assessment, and incident investigation	Pg 207	None			13.19.3*	③
	403-3 Occupational health services	Pg 209	None			13.19.4*	③
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pg 207	None			13.19.5*	③ ③
	403-5 Worker training on occupational health and safety	Pg 207	None			13.19.6*	③
	403-6 Promotion of worker health	Pg 210	None			13.19.7*	③
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg 210	None			13.19.8*	③
	403-8 Workers covered by an occupational health and safety management system	Pg 207, 210	None			13.19.9*	③
	403-9 Work-related injuries	Pg 210	None			13.19.10*	③
	403-10 Work-related ill health	Pg 210	None			13.19.11*	③
<b>Training and education</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 212	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 213	None				③ ⑥ ④
	404-2 Programs for upgrading employee skills and transition assistance programs	Pg 212	None				
	404-3 Percentage of employees receiving regular performance and career development reviews	Pg 213	None				
<b>Diversity and equal opportunity</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 215	None			13.15.1*	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Pg 216	None			13.15.2*	⑥ ① ② ⑦
	405-2 Ratio of basic salary and remuneration of women to men	Pg 216	None			13.15.3*	⑥ ② ⑦
<b>Non-discrimination</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 207	None			13.15.1*	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Pg 207, 232	None			13.15.4*	⑥ ② ③ ⑦
<b>Freedom of association and collective bargaining</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 212	None			13.18.1*	
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 212	None			13.18.2*	③ ⑥
<b>Child labour</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 207	None			13.17.1*	
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Pg 207	None			13.17.2*	⑤
<b>Forced or compulsory labour</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 207	None			13.16.1*	
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Pg 207	None			13.16.2*	④
<b>Security practices</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 207	None				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Pg 207	None				① ②
<b>Rights of indigenous peoples</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 232	None			13.14.1*	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Pg 232	None			13.14.2*	① ②

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GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Linkage to UNGC and WEP
			Requirement Omitted	Reason	Explanation		
Local communities							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 236	None			13.12.1*	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pg 236	None			13.12.2*	② ⑥
	413-2 Operations with significant actual and potential negative impacts on local communities	Pg 236	None			13.12.3*	② ⑥
Supplier social assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 236	None				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Pg 236, 243, 251	None				② ③ ⑥
	414-2 Negative social impacts in the supply chain and actions taken	Pg 236	None				② ③ ⑥
Public policy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 232	None			13.24.1*	
GRI 415: Public Policy 2016	415-1 Political contributions	Pg 232	None			13.24.2*	
Customer health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 232	None			13.10.1*	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Pg 232	None			13.10.2*	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Pg 232	None			13.10.3*	
Marketing and labelling							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 232	None				
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Pg 232	None				
	417-2 Incidents of non-compliance concerning product and service information and labelling	Pg 232	None				
	417-3 Incidents of non-compliance concerning marketing communications	Pg 232	None				
Customer privacy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 232	None				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pg 232	None				

Topics in the applicable GRI Sector Standards determined as not material	
TOPIC	EXPLANATION
13.11 Animal health and welfare	The topic is not applicable as we do not operate in this industry (animal agriculture)

  
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