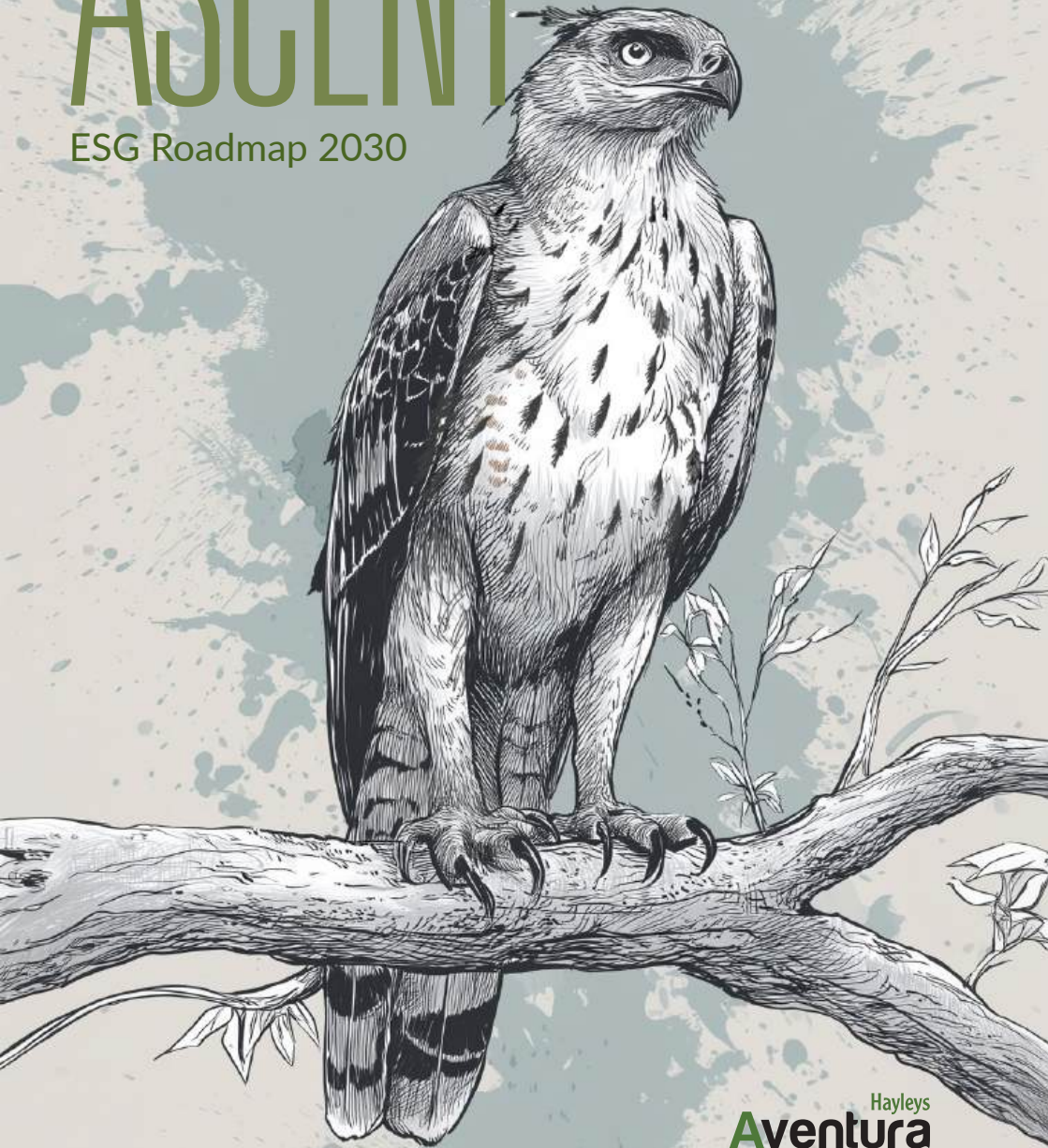


# ASCENT

ESG Roadmap 2030



At Hayleys Aventura, 'Ascent' is not just a direction—it is a commitment. We rise by solving problems through the fusion of science and strategy, meeting every challenge with clarity, discipline and purpose. Each solution is designed not only to address the now, but to create lasting value for the future, fuelling progress for our stakeholders and the world around us.

Our journey is anchored in the integrated strength of environmental, social and governance principles. These principles are woven into every action we take, and they guide us towards impact that echoes far beyond today.

We engineer with intention. From climate-positive innovation to collaborative resilience and operational excellence, we relentlessly pursue sustainable progress. Every breakthrough reflects our vision to uplift, transform and lead.

Much like the eagle on our cover, we move with quiet confidence through complexity. With insight as our compass, we continue our measured, responsible and enduring ascent.

*The Crested Hawk-eagle embodies sharp vision and calculated action—traits of leadership mirrored by Hayleys Aventura. Like the eagle, we move with purpose, navigate adversity with precision and forge ahead with clarity. We don't just follow the noise—we lead with expertise, ready for a bold and rewarding journey forward.*



[www.hayleysaventura.com](http://www.hayleysaventura.com)

# ABOUT ASCENT

Through 'Ascent,' we affirm the commitment of the Industry Inputs and Power & Energy sectors to integrating Environmental, Social and Governance (ESG) principles into the overall strategy, decision-making and operations of the Hayleys Aventura Group (comprising Hayleys Aventura (Pvt) Ltd., Hayleys Lifesciences (Pvt) Ltd., Haycolour (Pvt) Ltd., Hayleys Power Limited, Hayleys Aventura Bangladesh Private Limited, Hayleys Aventura Singapore Pte. Ltd. and Innovative Solutions Lanka (Pvt) Ltd., herein referred to as 'Hayleys Aventura' or the 'Group'). Our goal is to embed these principles at the core of our business as we pursue sustainable and responsible growth.

This document presents our ESG Roadmap defining our material ESG topics, long-term sustainability aspirations and outlining a clear course of action to achieve 2030 targets through collaboration and shared responsibility. In addition, 'Ascent' establishes the necessary ESG-related governance and risk management mechanisms that guide our actions across all business units.

This document is the property of the Hayleys Aventura Group and may not be reproduced, in whole or in part, without the Company's explicit written consent. This is the first edition of the document and should be reviewed and updated at least biennially or more frequently if deemed necessary by the Hayleys Group ESG Division and/or Sector ESG Steering Committee to reflect evolving developments in related areas.

## Scope and Boundary

The ESG Roadmap applies to Hayleys Aventura's Industry Inputs and Power & Energy sectors, covering all operational locations in Asia and Africa. The Group's ESG Division will maintain a record of these locations and ensure they report progress regularly, thereby supporting consistency in financial and ESG reporting while minimising the risk of unidentified or unassessed exposures to the Group.

## New Locations and Businesses

New locations are required to comply with ESG reporting requirements from the year they

commence operations. To ensure comparability of ESG information, all newly added locations must be stated in the Annual Report.

## Annual Review of Scope

The Aventura Group ESG Division will assess the adequacy of coverage and scope on an annual basis, by September of each financial year, to ensure consistent implementation of the ESG Roadmap across all our businesses. A status report will be submitted to the Hayleys Aventura ESG Steering Committee for their information and necessary action.

## Cessation of Operations

Locations that cease operations must be identified and named in the Annual Report to facilitate comparability of ESG information over previous years.

## Standards and Frameworks

The ESG Roadmap aims to align with regulatory requirements, ESG best practices and corporate governance and reporting obligations by voluntarily adopting the following standards, frameworks and codes.

- SLFRS S1 and S2 Sustainability Disclosure Standards
- Integrated Reporting Framework issued by the International Integrated Reporting Council
- GRI Standards issued by the Global Reporting Initiative
- Code of Best Practice on Corporate Governance issued by CA Sri Lanka 2023
- Guidelines issued by the Sustainability Accounting Standards Board (SASB)
- Recommendations of the Task Force on Climate-Related Disclosures (TCFD)
- UN Sustainable Development Goals

## Navigating this Document

### Accessibility

This document can also be viewed online by scanning the QR code at the back cover.



# MESSAGE FROM CHAIRMAN



I am pleased to present this message at the launch of 'Ascent', which codifies Hayleys Aventura's commitment to embedding ESG considerations across all aspects of its operations. With this launch, Hayleys Aventura joins the sustainability leaders in the Group driving alignment with the Group's ESG Roadmap-the Hayleys Lifecode. 'Ascent' marks a key milestone in the Company's journey, as it seeks to leverage its portfolio of sustainable products and long-standing relationships with international partners to drive deeper integration of sustainability across its business and broader value chains.

The nature of Hayleys Aventura's operations places it at the nexus of industries that are rapidly evolving to meet global sustainability and environmental goals. By embedding sustainable practices across its operations and value chain, from increasing energy efficiency to responsible sourcing, the Company not only reduces its

“

**Through this Roadmap, Hayleys Aventura reaffirms its commitment to shaping a future where industrial progress and environmental stewardship go hand in hand, aptly positioning itself as a trusted partner in building a more sustainable world.”**

adverse environmental footprint but also creates meaningful opportunities for innovation and sustainable growth. Through this Roadmap, Hayleys Aventura reaffirms its commitment to shaping a future where industrial progress and environmental stewardship go hand in hand, aptly positioning itself as a trusted partner in building a more sustainable world.

The Hayleys Group continues to be at the forefront of driving business growth that is sustainable, through a strategic and holistic approach to ESG integration. The 2nd Edition of the Group's ESG Roadmap-the Hayleys Lifecode -was launched in March 2025, representing six areas of focus, revised targets and enhanced policies. Implementation of the Hayleys Lifecode has entailed a Group-wide strengthening of sustainability governance, reporting and assurance processes, nurturing sustainability-consciousness across the entire Group. I am a firm believer that a genuine commitment to sustainability and equitable stakeholder value creation builds more resilient businesses ensuring long-term survival.

I take this opportunity to congratulate the Board of Directors, leadership team and all employees of Hayleys Aventura, for their passion and dedication in embarking on this journey. I wish them all success!

**Mr. Mohan Pandithage**

**Chairman & Chief Executive** | Hayleys PLC



# MESSAGE FROM MANAGING DIRECTOR

I am proud to share this message on the momentous launch of 'Ascent', Hayleys Aventura's ESG Roadmap for 2030. 'Ascent' represents more than a sustainability strategy. It is our collective commitment to elevate the way we engineer scientific solutions, ensuring they are not only innovative but also regenerative, inclusive and future-fit.

As a Group that operates at the nexus of science and sustainability, we understand that the future of industry depends on our ability to embrace a new equilibrium, one in which environmental stewardship, social accountability and ethical governance are not merely aspirations but operating imperatives. 'Ascent' responds to this imperative with a structured pathway for measurable action that integrates ESG into the core of our strategic decision-making, value chain engagement and stakeholder expectations.

In today's world, the risks and opportunities we face are increasingly interconnected: climate change, water scarcity, inequality, biodiversity loss, digital advancement and economic volatility all demand holistic responses. At Hayleys Aventura, our business model spans diverse sectors. From industrial raw materials, healthcare and life sciences, power engineering solutions to industrial machinery and renewable energy. This ecosystem presents not only challenges but immense opportunities for impact. Through 'Ascent', we aim to accelerate triple bottom line progress by decarbonising operations, reimagining sustainable product innovation, advancing employee wellbeing, uplifting the communities we serve and championing ethical business conduct across every touchpoint of our operations.

Our aim is not only to reduce our footprint but also to increase our handprint, demonstrating leadership in responsible science, people-centric progress and transparency. To this end, we are establishing strong governance mechanisms,



transparent reporting protocols and cross-functional collaboration frameworks to ensure our ESG goals are effectively implemented and continuously improved.

Let this be our call to action to embed sustainability in every decision we make, to collaborate boldly and to innovate responsibly. I invite each of our employees, principals, customers and communities to rise with 'Ascent' as we strive to shape a future where business success and planetary wellbeing go hand in hand.

**Let's rise with purpose. Let's rise with 'Ascent'.**

A stylized, handwritten signature in black ink, consisting of several fluid, connected strokes.

**Dr. Wasaba Jayasekera**  
Managing Director

# MESSAGE FROM FINANCE DIRECTOR & HEAD OF ESG

It gives me great pleasure to share this message at the launch of 'Ascent', Hayleys Aventura's ESG Roadmap 2030. This milestone codifies our sustainability ethos and our unwavering commitment to integrating environmental stewardship, social responsibility and robust governance into the core of our business.

Through 'Ascent', we have clearly articulated our ESG aspirations, defining priorities, targets and strategies while aligning with the Hayleys Lifecode and the sustainability principles of our global principals.

As a catalyst of science, innovation and industry, Hayleys Aventura delivers advanced industrial and scientific solutions across diverse sectors. In a complex and evolving global landscape, we recognise that our long-term resilience depends on anticipating risks, driving innovation and creating sustainable value together with principals who share our deep commitment to sustainability.

'Ascent' is underpinned by six strategic action pillars: Advance, Steward, Create, Engage, Nurture and Trust. These pillars reflect the Industry Inputs and Power & Energy sectors' material sensitivities and are rooted in science-based principles, stakeholder expectations and a commitment to sustainable progress. We believe that embedding ESG principles into our strategy and risk management framework is not only prudent but essential. This integration strengthens our license to operate, enhances stakeholder trust and positions Hayleys Aventura as a transformative force in delivering scientific solutions with sustainable innovation.

In line with Hayleys Group governance standards and ESG architecture, we have established an ESG Steering Committee to ensure the seamless integration of ESG considerations into executive-level decision-making. The Hayleys Aventura Group's ESG Division will report quarterly progress to the Hayleys Group ESG Division, the Board of Directors of Hayleys Aventura and



the Sector Executive Management Committee. Governance, transparency and accountability will remain central to 'Ascent', with regular reporting and independent assurance mechanisms in place to drive continuous improvement and build stakeholder confidence.

As we embark on this journey, I sincerely thank our ESG team for their dedication in developing and rolling out the roadmap and our principals, customers and employees whose insights and engagement shaped 'Ascent'.

Together, let us aspire to reach new heights, advancing sustainability, engineering resilience and shaping a better tomorrow for all.

**Sashi Jayakody**  
Finance Director

# ABOUT AVENTURA GROUP

Hayleys Aventura (Pvt) Ltd. is a wholly owned subsidiary of Sri Lanka's most respected and diversified conglomerate Hayleys PLC, representing its Industry Inputs and Power & Energy sectors. A leading industrial solutions provider with a growing regional footprint, the company and its subsidiaries serve a diverse portfolio of customers across Asia and Africa.

Hayleys Aventura Group's operations are structured across five strategic business units: Industrial Raw Materials, Lifesciences, Power Engineering, Industrial Machinery and Renewable Energy. Through the Industrial Raw Materials, Lifesciences, Power Engineering and Industrial Machinery business units, the company serves as the exclusive channel partner for several globally renowned brands, offering comprehensive tailor-made solutions that encompass importation, marketing, distribution and aftermarket support across its extensive product portfolio.

















In addition to its import-oriented trading operations, Hayleys Aventura operates a

manufacturing facility in Kalutara, Sri Lanka, specialising in the production of advanced raw materials under its proprietary 'Haycolour' brand. These materials are distributed locally and internationally, strengthening the Group's value-added manufacturing capabilities.

The Renewable Energy business unit of the Group plays a vital role in advancing its commitment to sustainability and the clean energy transition. With an installed capacity of 50MW across mini-hydro, solar and wind power assets in Sri Lanka, it produces approximately 127 GWh of clean energy annually, supporting national renewable energy targets and contributing to environmental stewardship. The unit is on course to double its capacity within the next two years, further strengthening national sustainability efforts and reaffirming the Group's commitment to the clean energy transition.

Through its diversified operations, strategic brand alliances and focus on sustainable development, Hayleys Aventura continues to play a significant role in advancing industrial excellence and energy transformation across its regions of operation.

## Product Lines of Hayleys Aventura Group

 <b>Industrial Raw Materials</b>	 <b>Lifesciences</b>	 <b>Power Engineering</b>	 <b>Industrial Machinery</b>	 <b>Renewable Energy</b>
<ul style="list-style-type: none"> <li>• Polymer </li> <li>• Food &amp; Feed </li> <li>• Paint, Coatings, Construction Chemicals </li> <li>• Textiles and Exports</li> <li>• Health &amp; Beauty </li> </ul>	<ul style="list-style-type: none"> <li>• Radiology</li> <li>• Surgical</li> <li>• Critical Care</li> <li>• Genetics</li> <li>• Analytical</li> </ul>	<ul style="list-style-type: none"> <li>• Power Generators</li> <li>• Medium Voltage Solutions</li> <li>• Industrial Pumps </li> <li>• Energy Saving Solutions </li> <li>• New Energy Solutions </li> </ul>	<ul style="list-style-type: none"> <li>• Material Handling Equipment </li> <li>• Racking &amp; Storage</li> <li>• Elevators</li> <li>• Car Parking Systems</li> <li>• Testing &amp; Measuring</li> </ul>	<ul style="list-style-type: none"> <li>• Mini Hydro </li> <li>• Solar </li> <li>• Wind </li> </ul>

# ESG INTEGRATION



## Aventura Group at a Glance 2024/25



The evolving global risk landscape shaped by climate change, biodiversity loss, rising inequality and demographic shifts are placing growing pressure on companies to move beyond traditional “business-as-usual” models. These megatrends demand a shift toward responsible corporate practices that balance economic growth with environmental and social sustainability.

As a diversified industrial solutions provider with a growing international footprint and a broad network of global suppliers, Hayleys Aventura recognises that understanding and addressing ESG issues is essential to managing risks, seizing opportunities and sustaining long-term stakeholder value.

Accordingly, ‘Ascent’ ESG Roadmap 2030 provides a unified strategic framework to embed stakeholder expectations and shifting external dynamics into our decision-making. It enables us to allocate resources more efficiently, drive

innovation and operate with greater resilience. By evaluating our operations through a sustainability lens, the Aventura Group is committed to identifying emerging risks early and creating shared value whilst operating within the planet’s ecological boundaries.

### Our ESG Approach

#### Alignment to Hayleys Lifecode

As part of the Hayleys Group, Hayleys Aventura’s ESG Roadmap is broadly aligned with its parent entity’s framework The Hayleys Lifecode. Initially launched in January 2022 and revised in March 2025, the Hayleys Lifecode articulates the





# ESG INTEGRATION

Group's environmental, social and governance aspirations and its roadmap toward 2030. The Hayleys Lifecode, along with its associated environmental, social and governance policies, serves as the minimum standard applicable across all Hayleys Group companies. However, individual Sectors are encouraged to develop their own ESG Roadmaps, tailored to reflect industry-specific dynamics, unique opportunities and risks and their respective business models. While Sector-level goals and aspirations must align with the overarching objectives set out in the Hayleys Lifecode, robust governance structures and defined reporting lines ensure that Sector-level progress is systematically reported to Hayleys PLC and monitored in a timely and accountable manner.

## Alignment to Corporate Purpose

As a purpose-driven organisation, Hayleys Aventura anchors its strategy, decision-making and holistic value creation on its corporate purpose **ESSi**. With customers, principals, communities and regulators placing growing emphasis on responsible corporate citizenship, we recognise the importance of incorporating multi-stakeholder perspectives into our strategic and operational decisions. By proactively embracing an ESG-focused approach, we aim to generate value across the triple bottom

line people, planet and profit while fostering sustainable growth and enhancing our resilience to emerging risks in an increasingly complex global landscape.



## Stewardship of Ascent Roles & Responsibilities Board of Directors

The Board of Directors of Hayleys Aventura, appointed by its shareholders, serves as the highest decision making authority within the Group. It holds overall responsibility for setting the Group's strategic direction, establishing a sound governance framework, implementing robust risk management and internal control systems, shaping the organisational culture and formulating and overseeing the implementation of the Group's ESG Roadmap. The Board includes an Executive Director who oversees the implementation of 'Ascent', including assessing the Group's environmental and social impact and developing related policies. The Executive Director plays a critical role in ensuring that Hayleys Aventura's ESG aspirations are effectively embedded into the Group's overall strategy and integrated into decision-making processes across all functions.

## Lifecode Stewardship Structure





### Hayleys Aventura ESG Steering Committee

1. Provide oversight and monitor the execution of Aventura's ESG Framework 'Ascent' including progress against environmental, social and governance targets in the short, medium and long-term.
  2. Identify ESG-related risks, opportunities and impacts and recommend the implementation of appropriate measures to effectively address these dynamics.
  3. Review and guide ESG-related policies and programmes required to drive Aventura's ESG Framework and strategy.
  4. Review and approve the Group's stakeholder engagement strategy, which allows management to identify, understand and respond to stakeholders' legitimate concerns.
  5. Receive updates at least quarterly or as and when required on ESG matters, including progress against targets, key KPIs and strategy implementation.
  6. Review, approve and make recommendations in respect of sustainability and ESG factors in the Group's corporate reporting and external communications.
  7. Review emerging trends and issues in ESG areas and assess potential impact on the Group.
  8. Ensure alignment of all ESG aspirations and initiatives with the Aventura Group's corporate purpose **ESi**.
1. Formulation of ESG policies in consultation with the Board of Directors, Aventura ESG Steering Committee and the Hayleys Group ESG Division, ensuring alignment with both corporate objectives and the Hayleys Lifecycle.
  2. Track, monitor and report on ESG metrics relevant to the Group's strategic business units, ensuring that data is reliable, comparable and actionable to support informed decision-making at all levels.
  3. Provide timely, qualitative and quantitative ESG-related information to internal departments, enabling integration of ESG considerations into strategic planning, operations and risk management across the Group.
  4. Drive the Group's ESG strategy and initiatives, including CSR initiatives, ensuring alignment with its sustainability aspirations under 'Ascent'.
  5. Monitor stakeholder engagement processes to gather and analyse feedback, identify emerging ESG risks and ensure that stakeholder concerns are effectively addressed within the Group's strategic and operational framework.
  6. Lead the identification and prioritisation of material ESG and business topics in consultation with internal and external stakeholders, while distinguishing clearly between disclosures relevant for internal decision-making and those required for external reporting and stakeholder communication.
  7. Provide feedback and recommendations to the Board on ESG performance, highlight areas for continuous improvement and escalate critical or time-sensitive concerns to the Board of Directors and the Executive Management Committee where appropriate.

### Hayleys Aventura Group ESG Division

Aventura Group's ESG Division, under the oversight of the Head of ESG, has primary responsibility for actioning 'Ascent' in collaboration with the respective internal and external stakeholders. The responsibilities of the division are as follows:

8. Facilitate and coordinate the Group's compliance with all external sustainability and ESG reporting requirements, including contributions to the Hayleys PLC Annual Report and other regulatory or voluntary disclosures.

### Oversight from Hayleys PLC

Hayleys PLC, a leading strategic investment and holding company, operates through 16 diverse business verticals. The Group's ESG aspirations are guided by the Hayleys Group ESG Division under the leadership of the Hayleys Group ESG Steering Committee.

To ensure effective implementation of the Group's ESG vision across all sectors, each business sector, including Hayleys Aventura has appointed a designated Lifecode Champion. This Champion plays a pivotal role in driving the integration of ESG priorities at the sector level, in alignment with the overarching Hayleys Lifecode. Depending on the size and complexity of the business, the role of the Lifecode Champion may be performed individually or in conjunction with other designated roles.

In addition, Aventura has nominated Sustainability Champions who collaborate with the sector ESG Division. These champions are responsible for coordinating ESG activities, tracking performance against corporate ESG goals and facilitating the flow of information and best practices across the Group. A well-connected network of Sustainability Champions ensures knowledge sharing, synergy and replication of successful ESG initiatives across the sector.

To ensure ongoing alignment and effective execution, Sustainability Champions at Hayleys Aventura are expected to engage in quarterly or more frequent reviews with the Hayleys Aventura Group ESG Division and fellow sector champions. These structured engagements

are essential in steering Aventura and the wider Hayleys Group toward its 2030 ESG targets through a unified and collaborative effort.

### Hayleys Group ESG Steering Committee

The Hayleys Group ESG Steering Committee is discharged with providing oversight with respect to the Group's ESG framework, strategy, policies, risks and opportunities, initiatives and external commitments. The Committee consists of three Executive Directors of Hayleys PLC and three members of the Group Management Committee (GMC), including the Group Chief Financial Officer (GCFO) and Head – Group Human Resources and Legal. The Committee receives updates at least quarterly on pertinent ESG matters across the Hayleys Group, including sector-level progress against targets, key KPIs and strategy implementation.

### Policy Architecture

Aventura's ESG policies are aligned with those of the Hayleys Group, ensuring consistency with the Hayleys Group's overarching sustainability commitments. The ESG policy architecture of 'Ascent' is given below.



#### Visionary

*The Hawk-eagle surveys its surroundings for opportunities and deploys its best hunting strategies. Hayleys Aventura operates with strategic foresight and with invaluable insights to ensure that the maximum impact is created.*

## Environment



- Material and Waste Management Policy
- Energy and Emission Management Policy
- Water Management Policy
- Biodiversity Conservation Policy
- Chemical Management Policy

## Social



### Human Capital

- Industrial Relations Policy
- Disciplinary Policy
- Grievance Handling Policy
- Recruitment policy
- Learning & Development Policy
- Talent Management and Succession Planning Policy
- Performance Management Policy
- Human Rights Policy
- Whistleblower Policy
- Anti-Sexual Harassment Policy
- Health and Safety Policy



### Social & Relationship Capital

- Customer Management Policy
- Procurement Policy
- Community Relations Policy

## Governance



- Policy on Matters related to the Board of Directors
- Policy on Board Committees
- Corporate Governance Policy
- Rewards and Remuneration Policy
- Board Committee Charters
- Policy on Risk Management and Internal Controls
- Information Disclosure Policies
- IT Policy
- Intellectual Capital Policy
- Information Security Policy
- Business Data Back-up Policy
- Policy on Whistleblowing
- Bribery and Anti-Corruption Policy
- Investor and Shareholder Communication Policy
- Corporate Disclosure Policy

## ESG Materiality and Scoring

Hayleys Aventura conducts Group-wide materiality assessments in line with the Hayleys Group Materiality Assessment Policy, enabling the identification of evolving ESG risks that inform strategy, risk management, performance and reporting. Oversight lies with the Head of ESG to ensure compliance with Hayleys Group guidelines, while the Sector Lifecode Champion drives implementation. In alignment with the parent entity, Hayleys Aventura applies a double materiality lens, considering both financial and impact materiality when defining material topics.

## Scoring Methodology

Establish Process  
Parametres

Filteration

Establish Process  
Parametres

Determining  
Disclosures

# ESG INTEGRATION

## Process Parameters

The Hayleys Group ESG Division sets out a long list of material topics, which are a reference point in conducting the material assessment. These topics are determined following assessment of emerging risks and opportunities in the internal and external landscape, developments in the corporate reporting landscape and other relevant factors.

## Filtering and Scoring

The identified long list of material topics is filtered using the following tests that evaluate both organisational impact and influence on stakeholder decisions, considering financial, social and environmental implications. Each sector assesses the impact of these topics by scoring each factor on a scale of 1 (low impact) to 3 (high impact).

## Measuring Progress

Progress against internal goals and targets is monitored quarterly. ESG performance is tracked, collated and reviewed through Hayleys CUBE, the Hayleys Group's non-financial information reporting system. This system provides visibility

into both Company and Group-level data, which is consolidated under the oversight of Aventura's Head of ESG.

Performance is reported quarterly to the Aventura ESG Steering Committee, the Executive Management Committee and subsequently to the Board of Directors. It is also reviewed by the Hayleys Group ESG Division, which reports Group-level sector wise performance to the Hayleys Group ESG Steering Committee and the Hayleys Group Management Committee.

## Data Definition and Ownership

Data source owners and approvers have been defined in the CUBE system and comprise representatives from Aventura's Corporate Solutions Department (CSD).

## Data Controls

Multi-level approval hierarchies are established within the CUBE system to ensure data integrity and accountability. In addition, Aventura engages third-party assurance providers to independently assess sustainability and integrated reporting practices, including the verification of quantitative data.





# THE ASCENT FRAMEWORK

'Ascent' is driven by six purpose-led action pillars; Advance, Steward, Create, Engage, Nurture and Trust. These pillars articulate Hayleys Aventura Group's commitment to environmental stewardship, employee empowerment, customer and supplier value creation and community upliftment across our operations.

At the heart of 'Ascent' lies Trust, our symbol for unwavering governance. It reflects our resolute commitment to ethical leadership, transparency and robust oversight mechanisms that ensure our ESG ambitions are grounded in accountability and resilience.

We have identified 10 areas of material focus that are most relevant to our business and stakeholders. These priority areas have been mapped across the six 'Ascent' pillars, as illustrated in Figure 1 below and form the foundation of our ESG Roadmap.



#### Pillar 1

### ADVANCE

#### Employees



We empower and develop our people to rise with purpose, building skills, well-being and a culture of inclusion that fuels our journey forward.

#### Pillar 2

### STEWARD

#### Environment



We take responsibility for protecting and regenerating natural ecosystems through sustainable resource use, circularity and climate action.

#### Pillar 3

### CREATE

#### Sustainable Innovation



We engineer solutions at the intersection of science and sustainability, developing products that meet tomorrow's needs responsibly.

#### Pillar 4

### ENGAGE

#### Customers & Global Principals



We build lasting, trust-based partnerships that go beyond service aligning with our stakeholders to co-create value and deliver excellence.

#### Pillar 5

### NURTURE

#### Communities



We uplift the communities around us with long-term CSR initiatives that foster resilience, equity and shared prosperity.

#### Pillar 6

### TRUST

#### Governance



We are anchored by strong governance, transparency and ethical conduct, which are the foundations of stakeholder confidence and sustained performance.

#### Highly Adaptable

The Hawk-eagle thrives in diverse ecosystems and is resilient in the face of changing habitats. Hayleys Aventura also thrives across sectors, as we offer tailored solutions to a variety of industries and specific innovations to align with ESG principles.





We cultivate a workplace where people thrive by nurturing purpose, growth and well-being. Our teams are equipped with the tools, training and opportunities to innovate, take ownership and contribute meaningfully to our sustainability journey. By fostering a diverse, inclusive and safe culture, we unlock the full potential of our workforce, build future-ready capabilities and empower our people to rise with purpose, fuelling long-term value and shared progress.

### Responsible Workplace

#### Policy ⓘ Employment Policies


Focus Area	Engaged Team		
ESG Strategy	Developing a diverse, engaged team		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Maximum attrition rate across the Group by 2030 <ul style="list-style-type: none"> <li>• Managerial: 10%</li> <li>• Executive: 15%</li> <li>• Non-Executive: 10%</li> </ul>	Attrition rates: <ul style="list-style-type: none"> <li>• Managerial: 13.41%</li> <li>• Executive: 22.71%</li> <li>• Non-Executive: 12.93%</li> </ul>	2% reduction in annual attrition rate	<ul style="list-style-type: none"> <li>• Continuously monitor staff attrition trends to identify underlying causes and proactively address retention risks.</li> <li>• Strengthen employee engagement initiatives across the Group.</li> <li>• Conduct a comprehensive employee satisfaction survey biennially, ensuring full coverage of all employees across the Group.</li> </ul>
Focus Area	Training and Development		
ESG Strategy	Provide opportunities for continuous learning		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Each employee to receive an average of 25 training hours per annum	2.1 hours per employee per annum	12 hours per employee per annum	<ul style="list-style-type: none"> <li>• Develop and implement a comprehensive training plan across the organisation.</li> <li>• Implement personal development plans for identified successors within the Aventura Group.</li> </ul>
ESG Strategy	Create a performance driven, conducive work culture		
100% permanent employees to receive performance appraisal	100%	Maintain 100%	<ul style="list-style-type: none"> <li>• Ensure 100% employee coverage in the annual performance review cycle within stipulated timelines.</li> </ul>

<b>Focus Area</b>	Training and Development (Contd.)		
<b>ESG Strategy</b>	Build talent pipelines and succession plans		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Formulation of individual development plans for selected successors	Baseline to be established in 2025/26	20% for key Manager and above positions	<ul style="list-style-type: none"> <li>Implement a systematic and objective approach to succession planning using the Oracle HCM system for efficient succession management in line with the approach recommended by Hayleys Group HR.</li> <li>Develop and execute personal development plans for identified successors within the Aventura Group.</li> </ul>
<b>ESG Strategy</b>	Leadership and supervisory development plans		
2,500 man hours of leadership and supervisory development programmes covering all sectors	Baseline to be established in 2025/26	Annual increase of 500-man hours	<ul style="list-style-type: none"> <li>Develop and implement annual and long-term executive leadership development plans.</li> <li>Establish and roll out a structured executive coaching roadmap.</li> <li>Launch a formal mentoring program for high-potential talent within the Group.</li> </ul>
<b>ESG Strategy</b>	Building an inclusive and equitable organisational culture		
100% of employees to undergo training and awareness on anti-discrimination	Baseline to be established in 2025/26	All new employees to be provided DE&I training	<ul style="list-style-type: none"> <li>Deliver annual anti-discrimination training and awareness programs to all staff across the Group.</li> </ul>
<b>Relevant SDG &amp; Target</b>		<b>8.5:</b> By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	
		<b>8.8:</b> Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	
		<b>10.2:</b> By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.	
		<b>10.3:</b> Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	

Responsible Workplace

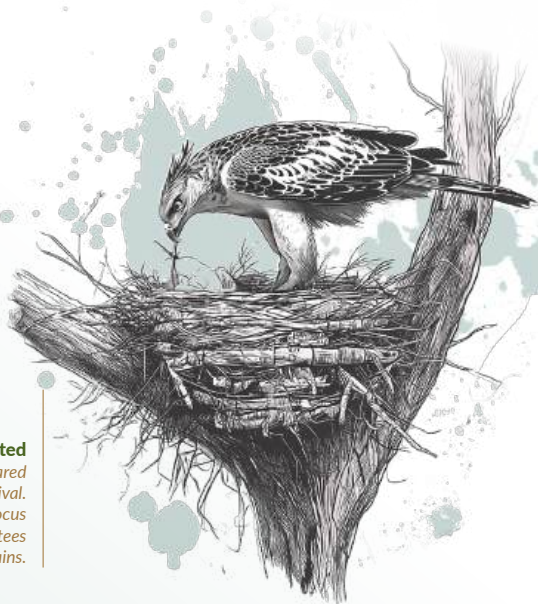
Policy ⓘ Health and Safety Policy

Focus Area	Health, Safety and Well-being		
ESG Strategy	Ensure the health, safety & well-being of all employees		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Zero significant workplace injuries/ occupational diseases	Zero significant workplace injuries reported	Ensure zero significant workplace injuries occur during the year	<ul style="list-style-type: none"><li>• Obtain a recognised third-party certification on Occupational Health &amp; Safety (OH&amp;S) Management.</li><li>• Conduct regular employee training and awareness programs on OH&amp;S best practices.</li><li>• Standardise and ensure comprehensive reporting of accident-related data across the Group.</li></ul>

Relevant SDG & Target		<b>3.9:</b> By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.
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Committed

*The Hawk-eagle builds strong, stable nests geared towards quality, care and long-term survival. Hayleys Aventura, throughout our ESG efforts, focus on scalable, impactful projects that guarantees betterment for communities and supply chains.*







We take responsibility for protecting and regenerating natural ecosystems by reshaping our relationship with resources through sustainable use, circularity and climate action. By adopting cleaner technologies, resource-efficient processes and low-carbon solutions, we aim to reduce our ecological footprint, conserve energy and water, minimise waste and lead in environmental stewardship that supports long-term planetary resilience.


### Climate Action

#### Policy ☺ Energy and Emission Management Policy

Focus Area	Energy		
ESG Strategy	Enhance utilisation of sustainable and renewable energy		
2030 Target	Baseline Performance	Annual KPI	Action Plan
15% of renewable energy	4.92%	2.5% Annual increase in renewable energy	<ul style="list-style-type: none"> <li>Install solar PV systems across all operating locations, with energy storage integration, where feasible.</li> </ul>
ESG Strategy	Reduction in energy intensity		
15% reduction in energy intensity	54GJ per USD Mn	4% reduction in energy intensity per USD Mn	<ul style="list-style-type: none"> <li>Conduct comprehensive energy audits to identify loss points across all facilities and implement targeted energy efficiency measures.</li> <li>Enhance operational efficiency across the value chain through process innovation and resource optimisation.</li> </ul>
Focus Area	Emissions		
ESG Strategy	Drive long-term alignment with global Net Zero targets by 2050 through the phased reduction of absolute carbon emissions		
10% reduction in absolute Scope 1 and 2 GHG emissions from existing operations	737.69 tCO <sub>2</sub> e	1% reduction in Scope 1 and 2 emissions	<ul style="list-style-type: none"> <li>Establish annual carbon reduction targets across all operational locations.</li> <li>Obtain third-party verification of Scope 1, 2 and relevant Scope 3 GHG emissions annually, aligned with internationally accepted protocols.</li> </ul>
5% reduction in absolute Scope 3 carbon emissions from existing operations	503.21 tCO <sub>2</sub> e	0.5% reduction in Scope 3 emissions	
Relevant SDG & Target	<div>  <b>7.2:</b> By 2030, increase substantially the share of renewable energy in the global energy mix. </div> <div>  <b>13.2</b> Integrate climate change measures into national policies, strategies and planning. </div>		


## Optimising Resource Footprint

## Policy ⓘ Water Management Policy

Focus Area	Water		
ESG Strategy	Application of sustainable water sources		
2030 Target	Baseline Performance	Annual KPI	Action Plan
10% of total wastewater recycled and reclaimed	1.45%	1% annual increase	<ul style="list-style-type: none"> <li>Upgrade water treatment infrastructure to enhance the quality of treated water and increase its reuse in operational processes.</li> </ul>
ESG Strategy	Reduction in water intensity		
15% reduction in water intensity	45m <sup>3</sup> per USD Mn	2% annual reduction	<ul style="list-style-type: none"> <li>Reduce water intensity across all operational processes by improving efficiency and minimising losses.</li> <li>Promote responsible water use through employee training and awareness initiatives.</li> </ul>
Relevant SDG & Target		<b>6.3:</b> By 2030, improve water quality by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.	
		<b>6.4:</b> By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.	


## Policy ⓘ Material and Waste Management Policy

Focus Area	Material and Waste		
ESG Strategy	Value additions across all waste generation		
2030 Target	Baseline Performance	Annual KPI	Action Plan
15% reduction in waste generated across the Group	8,275kg of solid waste generated	1% reduction in total solid waste generated and incinerated	Re-engineer operational processes to minimise waste generation and improve resource efficiency.

ESG Strategy	Value additions across all waste generation (Contd.)		
Ensure end-to-end traceability across all waste categories	Baseline to be established in 2025/26	100%	Track and report all waste generated across the Group.
Relevant SDG & Target	12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.		
			


### Policy ⓘ Chemical Management Policy

Focus Area	Chemical Management		
ESG Strategy	Ensure best chemical management practices across the supply chain		
2030 Target	Baseline Performance	Annual KPI	Action Plan
100% alignment with safe chemical management practices across the organisation	Baseline to be established in 2025/26	Maintain 100%	<ul style="list-style-type: none"><li>• Map all chemical supplies and identify gaps in existing chemical management practices.</li><li>• Implement standardised protocols for safe chemical handling and storage across the organisation.</li></ul>
Zero chemical -related safety incidents	Zero incidents	Zero incidents	
			<ul style="list-style-type: none"><li>• Conduct employee training and awareness programs on chemical safety procedures.</li><li>• Conduct periodic audits and compliance assessments to ensure alignment with the Aventura Group's chemical management standards.</li></ul>

Relevant SDG & Target		<b>12.4:</b> By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse impacts on human health and the environment.
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## Restore and Regenerate Nature

## Policy ⓘ Biodiversity Conservation Policy

Focus Area	Biodiversity		
ESG Strategy	Biodiversity conservation and preservation relating to our business operations		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Increase the biodiversity enhancing programme to cover 3 times the built area occupied by the company	68,621 sq. ft. (1.58 acres)	Develop an area of 1 acre annually	<ul style="list-style-type: none"> <li>• Develop a long-term biodiversity conservation project in collaboration with technical experts from academia and/or industry.</li> <li>• Continue engagement with the 'Kirulu' Reforestation Project.</li> </ul>
Relevant SDG & Target	 <b>15.2:</b> By 2030, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally		

**Precision-Focused Hunter**

*The Hawk-eagle is known for its sharp vision and swift, accurate strikes—just like Hayleys Aventura is known for our precise strategies for creating a better future through high-impact initiatives.*

We engineer solutions at the intersection of science and sustainability, developing products that address future needs responsibly. By integrating innovation with environmental and social consciousness, we develop solutions that deliver value, reduce impact and contribute to a more sustainable industrial ecosystem.

Policy ⓘ Research & Development Policy

Focus Area	Sustainable Innovation		
ESG Strategy	Expand the sustainable product portfolio through innovation		
2030 Target	Baseline Performance	Annual KPI	Action Plan

Increase revenue from the sustainable product portfolio to 40% of total revenue by 2030

8% of total Group revenue

7.5% increase in revenue from sustainable products

- Establish partnerships with principals and business partners to co-develop or customise sustainable product lines tailored to market needs.
- Develop advanced nanomaterials, smart materials and downstream applications of base materials.
- Introduce AI-powered medical and analytical equipment.
- Develop innovative energy solutions, including battery energy storage systems, smart grids, microgrids and electric vehicle charging networks.
- Upskill sales and sourcing teams on sustainable product criteria, customer benefits and market trends.





Relevant SDG & Target		<b>9.4:</b> By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.
		<b>9.5:</b> Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending.
		<b>9.a:</b> Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States.
		<b>9.b:</b> Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities.
		<b>12.2:</b> By 2030, achieve the sustainable management and efficient use of natural resources.
		<b>12.6:</b> Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.
		<b>12.7:</b> Promote public procurement practices that are sustainable, in accordance with national policies and priorities.
		<b>12.a:</b> Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production.



### Resilient



*The Hawk-eagle's plumage and behaviour evolves to suit its time and environment. Hayleys Aventura, like the eagle, evolves to keep our commitment to transformation and to facilitate climate-resilience, productive business models and social justice.*

We build lasting, trust-based partnerships with our customers and global principals by aligning on shared values, performance standards and long-term goals. Through transparent communication, collaboration and service excellence, we co-create value and deliver sustainable outcomes across our value chain.



### Partner In Progress

#### Policy ⓘ Customer Management Policy

Focus Area	Customer Relationships		
ESG Strategy	Exceed customer expectations by identifying and responding to customer needs		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Achieve customer satisfaction score of 90% or above	Baseline to be established in 2025/26	5% increase in customer satisfaction rate annually	<ul style="list-style-type: none"> <li>Identify operational gaps impacting customer experience and satisfaction, implementing targeted remedial actions to effectively bridge these gaps and enhance service delivery.</li> <li>Conduct comprehensive customer satisfaction surveys covering 100% of active customers across all operational territories, ensuring data-driven insights for continuous improvement efforts.</li> </ul>
Reduction in the number of customer complaints to 5% or below	Baseline to be established in 2025/26	2% reduction in customer complaints annually	<ul style="list-style-type: none"> <li>Promptly implement corrective and preventive actions, assuring the customer that the issue will not recur.</li> </ul>
ESG Strategy	Promote responsible marketing practices		
Ensure complete accessibility to product and technical data for all offerings, allowing customers to make well-informed purchase decisions	100%	Maintain 100% accessibility to all product and technical data	<ul style="list-style-type: none"> <li>Digitalise all product and technical information, ensuring easy multi-platform access to support transparency and informed customer decision-making.</li> </ul>

Relevant SDG & Target		<b>12.6:</b> Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.
		<b>12.8:</b> By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.
		<b>16.3:</b> Promote the rule of law at the national and international levels and ensure equal access to justice for all.

## Policy ⓘ Procurement Policy




Focus Area	Supplier Relationships		
ESG Strategy	Propagate strong social and environmental practices across our supply chain		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Screen 100% of suppliers for social and environmental criteria	Baseline to be established in 2025/26	10% increase in screening annually	<ul style="list-style-type: none"> <li>Ensure all new suppliers undergo screening based on established social and environmental standards before onboarding.</li> </ul>
ESG Strategy	Strengthen supply chain resilience by leveraging strong supplier partnerships		
100% retention of key strategic suppliers	100%	Maintain 100%	<ul style="list-style-type: none"> <li>Identify and map key strategic suppliers by business unit and territory of operation.</li> <li>Develop and implement regular supplier engagement programs.</li> <li>Establish long-term contracts or partnership agreements with top-tier suppliers to ensure stability and mutual value creation.</li> <li>Monitor supplier retention annually with early warning indicators for potential risks and relationship deterioration.</li> </ul>
Achieve supplier satisfaction score of 90% or above	Baseline to be established in 2025/26	5% increase in supplier satisfaction rate annually	<ul style="list-style-type: none"> <li>Conduct comprehensive supplier satisfaction surveys covering 100% of active suppliers across all operational territories, ensuring data-driven insights for continuous improvement.</li> </ul>
Relevant SDG & Target		<b>12.a:</b> Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production.	
		<b>16.3:</b> Promote the rule of law at the national and international levels and ensure equal access to justice for all.	

We uplift the communities we operate in through long-term, impactful CSR initiatives that promote resilience, inclusion and opportunity. By listening, engaging and investing in social development, we foster lasting relationships and contribute meaningfully to the well-being of people and places connected to our business.

### Community Relationships

#### Policy ⓘ Community Relations Policy

Focus Area	Community Engagement		
ESG Strategy	Uplifting livelihoods and empowering communities		
2030 Target	Baseline Performance	Annual KPI	Action Plan
Increase CSR beneficiaries by 50% by 2030	1,192	25% increase in CSR beneficiaries	Implement long-term, need-based CSR initiatives to uplift communities in proximity to the organisation's operational sites across all territories.

Relevant SDG & Target		<b>1.5:</b> By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.
		<b>10.2:</b> By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
		<b>10.3:</b> Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.



#### Locally Rooted

The Crested Hawk-eagle (*Nisaetus cirrhatus ceylanensis*) is uniquely adapted to all Sri Lankan environments, just as Hayleys Aventura delivers global solutions tailored to the local contexts of the countries where we operate.

## Governance

We are anchored by strong governance, ethical leadership and transparency, ensuring accountability at every level of the organisation. Our commitment to compliance, risk management and stakeholder responsibility forms the foundation of sustained performance and long-term stakeholder confidence.

Hayleys Aventura's corporate governance framework, aligned with the principles of Hayleys PLC and guided by the Hayleys Lifecode and the 'Trust' pillar of 'Ascent', is tailored to our unique operating environment and stakeholder landscape. It ensures that ESG risks and opportunities are embedded in strategic decision-making, stakeholder interests are addressed and transparency and accountability are upheld across all levels of the business. Our governance foundation is built on stakeholder engagement, enterprise risk management and transparent and accurate reporting to support responsible and resilient operations.

Stakeholder  
Engagement



Transparent  
& Accurate  
Reporting



Enterprise  
Risk  
Management

### Stakeholder Engagement

Hayleys Aventura acknowledges the vital role stakeholders play in our ESG journey. Our stakeholder engagement strategy is structured to be inclusive, adaptive and impact oriented. We follow a four-step process:

#### Step 1: Stakeholder Mapping

Stakeholder identification and prioritisation.



#### Step 2: Determine Stakeholder Engagement Approach and Mechanisms

Determine level, method and frequency of stakeholder engagement.



#### Step 3: Conduct Stakeholder Engagement

Engage identified stakeholders through clear communication and active collaboration.



#### Step 4: Adapt Strategy

Analyse stakeholder feedback to identify risks and opportunities and adapt strategy through targeted actions that address concerns and strengthen ESG performance.

### Stakeholder Mapping

In the identification phase, the Group considers all parties with a current or potential interest in its operations. As stakeholder relevance evolves with internal and external changes, prioritisation is guided by the following criteria to ensure effective engagement:

**Influence:** The stakeholder's ability to impact the Group's decisions and direction.

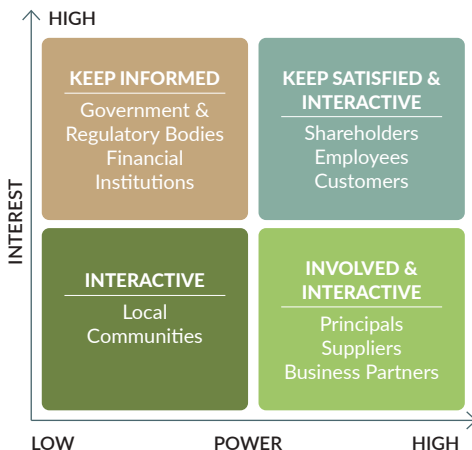
**Vulnerability:** The extent to which the stakeholder is affected by the Group's activities.

**Expertise:** The knowledge, insights and guidance the stakeholder can offer the Group.

**Orientation:** The nature of the relationship with the Group, whether collaborative or adversarial.

### Determine Stakeholder Engagement Approach and Mechanisms

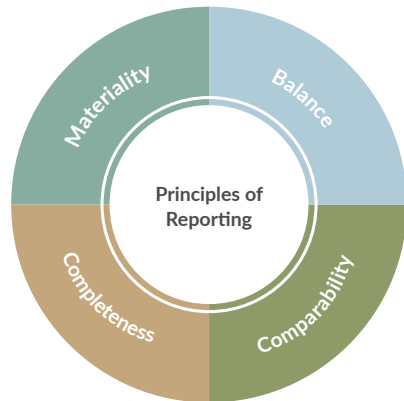
The stakeholder engagement strategy is guided by each stakeholder's level of interest and potential influence, ensuring tailored approaches that foster meaningful dialogue and effective collaboration.



### Conduct Engagement

Stakeholder engagement should be approached in a structured, inclusive and purposeful manner. Engagements must be planned with clearly defined objectives, assigned roles and suitable platforms based on the level of stakeholder importance, expected participation and formality.

Agendas and engagement protocols should be established in advance to ensure focused and effective dialogue. Regular satisfaction surveys, at a minimum annually, should be carried out with employees and customers to gather actionable insights. The feedback obtained must be used to inform ESG priorities, strengthen accountability and drive continuous improvement across all stakeholder relationships.



### Transparent and Accurate Reporting

The Aventura Group should communicate its ESG performance to both internal and external stakeholders through transparent, consistent and effective channels. Reporting must go beyond regulatory compliance, serving as a strategic platform to convey the Group's sustainability vision and demonstrate measurable progress toward its goals.

### Financial and Operating Results

Hayleys Aventura communicates its operational and financial performance through monthly financial statements and the Annual Report. Any material developments occurring between reporting periods are promptly announced to ensure equal and timely access to information for shareholders and other stakeholders.

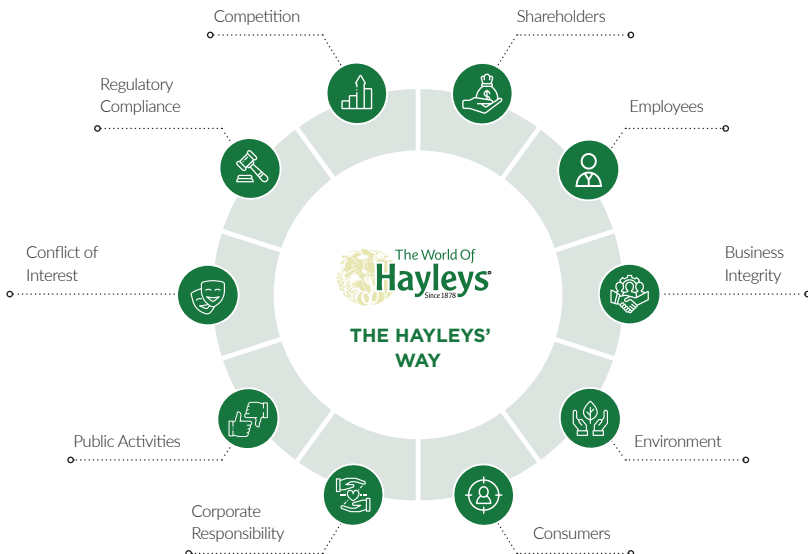
### ESG Results

Hayleys Aventura presents its ESG performance through the Hayleys PLC Annual Report, which serves as the primary channel for ESG disclosures. The report aligns with leading global frameworks, including the GRI Standards, Sustainability Accounting Standards Board requirements (SASB), the Integrated Reporting Framework and recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). It also reflects alignment with the 17 UN Sustainable Development Goals, ensuring that reporting is comprehensive, credible and globally benchmarked.

### Ethics and Integrity

Under the 'Ascent' ESG Roadmap, Hayleys Aventura upholds the highest standards of ethics and integrity, guided by the Hayleys Way, the Group's internal Code of Conduct. This code, applicable to all employees including key management, defines expected behaviour and reinforces core values such as business integrity, fairness, compliance and accountability.

All new employees should complete mandatory ethics training within one month of joining, ensuring early alignment with the Group's ethical standards. The Code promotes a culture of responsible conduct in areas such as competition, regulatory compliance, conflict of interest and corporate responsibility. By embedding these principles across the organisation, the 'Ascent' Roadmap aims to foster trust, uphold stakeholder confidence and support long-term sustainability.





### Enterprise Risk Management

Hayleys Aventura integrates environmental, social and governance (ESG) risk considerations into its Enterprise Risk Management (ERM) framework. In response to a complex and rapidly evolving risk landscape, ESG risk assessments are embedded into core business evaluations and strategic decision-making.

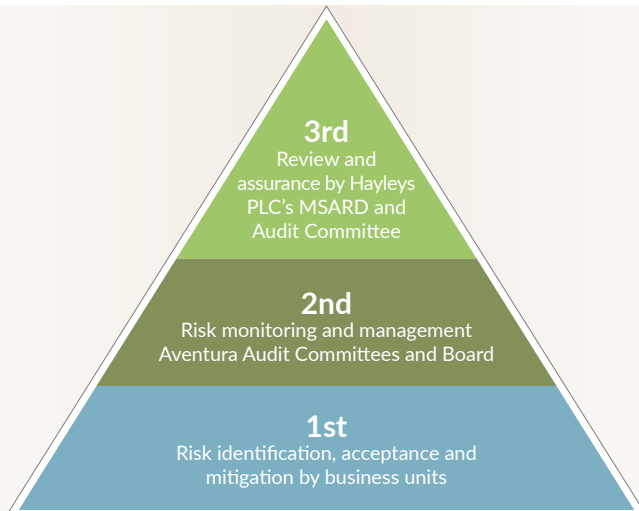
Risk is a standing item on the board agenda, with ongoing monitoring by both internal and external functions to ensure early identification of emerging threats and opportunities. Cross-functional collaboration ensures the organisation maintains an agile and responsive risk posture.

Oversight rests with the Board of Directors and is supported by the Group Audit Committee and the Hayleys Group's Management Systems Audit and Review Department (MSARD), which plays a key role in risk identification and governance. This integrated approach strengthens organisational resilience and supports sustainable value creation.



### Approach to Risk Management

Hayleys Aventura implements a structured, Group-aligned risk management process coordinated by the Finance Department. Operational heads are responsible for identifying risks within their areas, which are captured in a central risk register and reviewed at least quarterly.



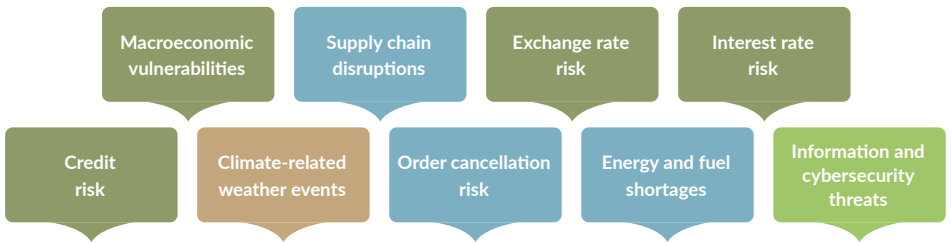
Risk governance follows the three lines of defence model: business units identify and manage risks (first line), audit committees and the Board oversee risk management (second line) and Hayleys PLC's MSARD and Audit Committee provide independent review and assurance (third line). This framework ensures accountability, transparency and timely risk mitigation across the organisation.

### Risk Universe

We take a proactive approach to risk management, identifying and assessing current and emerging risks based on their likelihood and potential impact. These risks are systematically integrated into our strategic planning and ESG governance structures. While the following outlines our most significant risks, it is not exhaustive. We continue to monitor evolving economic, environmental, social, governance, technological and geopolitical threats across our value chain to enhance resilience, build stakeholder confidence and reinforce our commitment to sustainable innovation and responsible business practices.

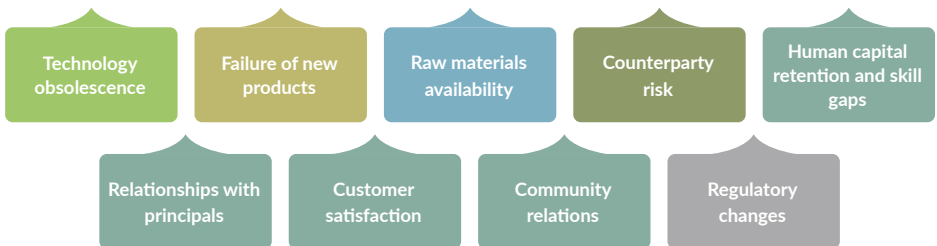
### Short-term Risks

(0-1 year)



### Medium-term Risks

(1-3 year)



- Economic    ● Geopolitical    ● Environmental    ● Technological    ● Strategic
- Social and Stakeholder    ● Compliance and Legal