

OUR APPROACH TO REPORTING

MATERIALITY

This report has been prepared to address topics considered to be most material to the Group's value creation process and the concerns of its key stakeholders. We adopt a double materiality assessment process when determining material topics which is described in detail on page 84.

In alignment with our adoption of SLFRS S1 and S2 Sustainability Disclosure Standards, our report also discloses key sustainability and climate related risks and opportunities identified by the Group by applying the SASB Chemical standard, SLFRS S2 Climate related disclosures industry-based guidance and TCFD guidelines. We also report the strategies we have implemented to mitigate these risks while capitalising on the opportunities it presents.

JOINT ASSURANCE GRI 2-5

We adopt a joint assurance approach, obtaining assurance from both internal and external perspectives to ensure the integrity of our report. Internally, assurance

is provided by the Board, Audit Committee, internal audit and our senior management, while external assurance is provided by Messrs. Ernst and Young on financial statements, sustainability and integrated reporting.

FORWARD LOOKING STATEMENTS

This report contains forward looking statements based on our current understanding, interpretation, and expectations of internal and external information. These statements have been included given its importance in assessing our potential to create future value but are inherently uncertain as they relate to future events, outcomes and impacts beyond our control. Therefore, users are advised to use the latest information available at the time of assessment when evaluating forward looking statements as future conditions may differ materially from those expressed herein. All forward-looking statements are provided without recourse or any liability whatsoever to the Board or other preparers of the Annual Report due to the reasons given above.

FEEDBACK GRI 2-3

We value feedback and welcome any suggestions you may have in terms of what you would like to see in our next report. Please direct your feedback to:

Director Finance,
Haycarb PLC
400, Deans Road, Colombo 10, Sri Lanka
E-mail: haycarbgroup@haycarb.com

Digital Feedback Form



OUR DIGITAL TRANSFORMATION JOURNEY

In today's rapidly evolving business landscape, the integration of digital technology has become essential for enhancing stakeholders experience and driving efficiency & sustainable growth. As Haycarb reflects on the past year and looks forward to the future, we are excited to share the developments our company has achieved in embracing digital transformation in the reporting landscape.

