



The ANSA McAL Journey Towards IFRS S1 Compliance

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ANSA McAL Group of Companies

Scaling Across Borders

144 ⁺	Years in Business
~ 6,000	Employees
40 ⁺	Businesses & Partnerships across 11 Sectors
30 ⁺	Markets Served

Global Market Footprint



OUR **PURPOSE**

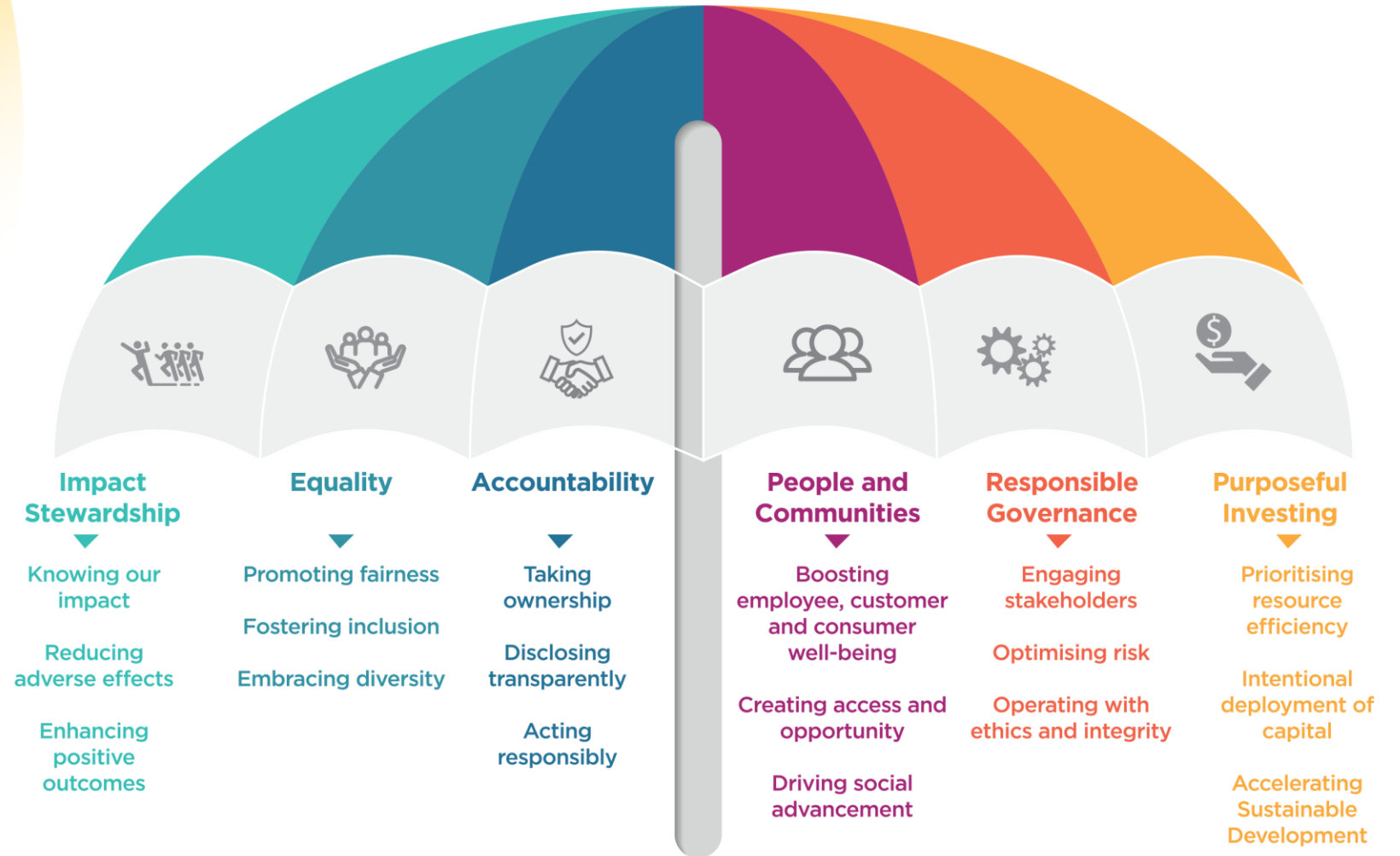
Inspiring Better Choices for a Better World

OUR **VISION**

With inherent Caribbean creativity and resilience, we unleash a future of infinite and sustainable possibilities for people everywhere.



SUSTAINABILITY BUSINESS PRIORITIES



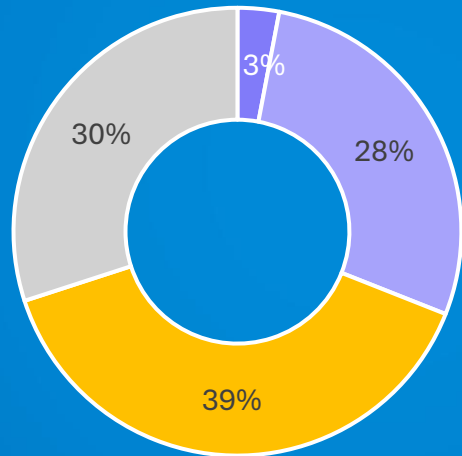
IFRS S1 Sustainability Disclosure Standard



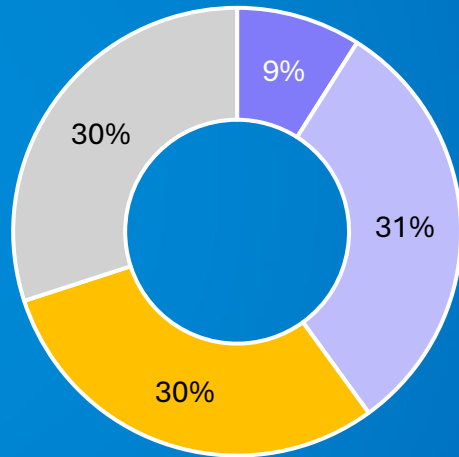
IFRS S1: How do we measure up?



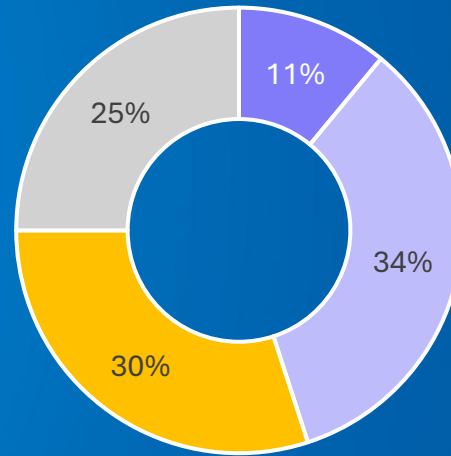
Beverage



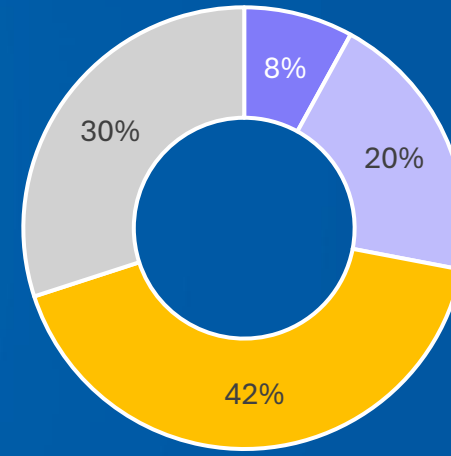
Construction



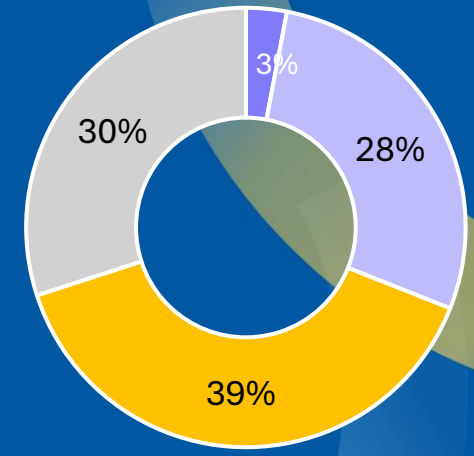
Banking



Insurance



Manufacturing

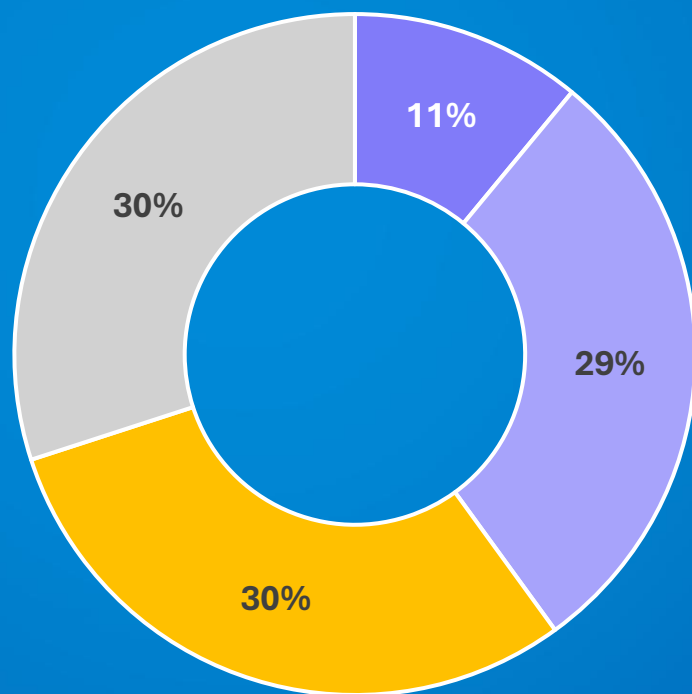


- Requirement met
- Requirement partially met
- Requirement not met
- Not applicable; to monitor

IFRS S1: How do we measure up?



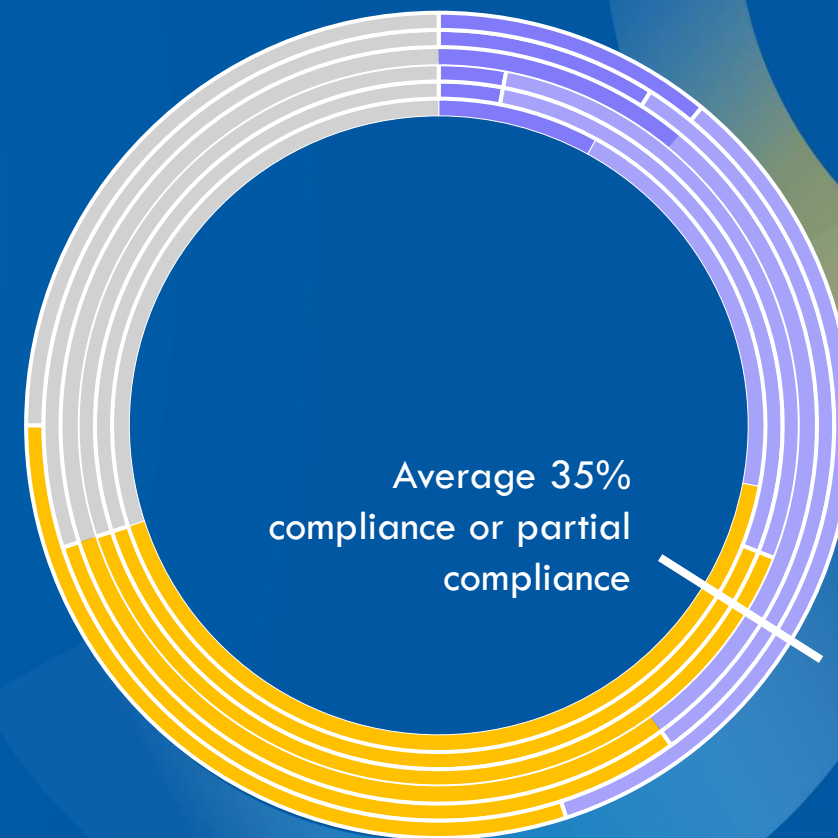
Head Office



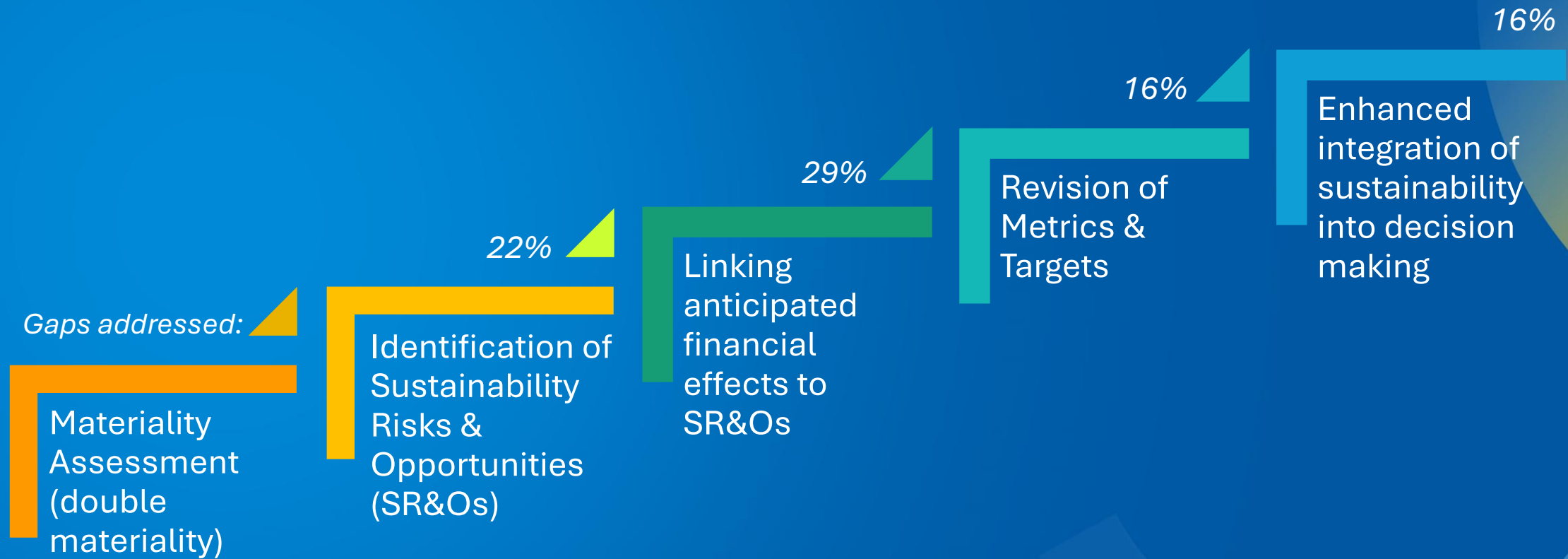
*Governance:
100% compliance
or partial compliance

- Requirement met
- Requirement partially met
- Requirement not met
- Not applicable; to monitor

4 Sectors & Head Office



IFRS S1: Steps towards compliance



IFRS S1: ESG Data Disclosure



Social Data snapshot

Sectors

Beverage

Construction

Financial Services

- Banking
- Insurance

Manufacturing

- Utilities
- Packaging

No. reporting entities

5

7

6

4

Territories



Reporting Standards

SASB: Sustainability Accounting Standards Board

GRI: Global Reporting Initiative



IFRS S1: Sustainability Risks and Opportunities

IFRS S1: ESG Data Disclosure



Social Data snapshot

Occupational Health & Safety

Workforce Health & Safety (SASB)

Hazard identification, risk assessment, and incident investigation (GRI)

Workers covered by an occupational HSMS (GRI)

SASB Sustainability Disclosure Topics & Metrics

TOPIC/CODE	METRIC	ANSA Coatings Limited	ANSA Coatings Grenada Limited	Berger Paints Barbados Limited	Berger Paints Jamaica Limited
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate for (a) direct employees and (b) contract employees	(1) 0.00 (2) (a) 0.00 (b) 0.00	(1) 0.00 (2) (a) 0.00 (b) n/a*	(1) 0.00 (2) (a) 0.00 (b) 0.00	(1) 0.00 (2) (a) 0.00 (b) 0.00
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403-2

Hazard identification

occupational health and safety management system.

(b) A description of the processes for workers to report work-related hazards and hazardous

MANUFACTURING (UTILITIES)

GRI DISCLOSURE	METRIC	METRIC REQUIREMENT
403-8 Workers covered by an occupational health and safety management system	% workers covered by occupational health and safety management system	100% of employees and contract workers on the sites are covered by the Group's HSE Policy Manual, supplemented by the Subsidiary HSE procedures and processes in place on site. No workers are excluded. Internal HSE Audits are conducted periodically on the implementation of the Group HSE Policy Manual on site. ANSA McAL Chemicals Limited is ISO 14001: Environmental Management and ISO 45001/OHSAS 18001: Safety Management, as well as STOW: Health, Safety and Environmental certified, and as such their occupational health and safety management system is also externally audited.

and the hierarchy of controls applied. Regular inspections are carried out, and regular reviews and updates of the risk assessments are completed, including post incidents. The applicable sections of the Group HSE Policy Manual are *Section 6: Risk Assessment Procedure* and *Section 7: Inspections*.

- Regular training of staff and is completed to ensure that persons are competent to carry out these processes to quality. The processes are also regularly audited by HSE employees. This is as per Group HSE Policy Manual *Section 6: Risk Assessment Procedure* and *Section 10: HSE Audits*
- Corrective action logs are maintained based on the results of inspections, audits and Management reviews for follow up action to ensure improvements are made continuously. Retraining is done as required. Within each Subsidiary, reviews are conducted with the HSE employees and respective subject matter experts (SMEs) including Plant Managers, Engineers, etc.

IFRS S1: ESG Data Disclosure



Social Data snapshot

Diversity & Equal Opportunity

Diversity of governance bodies & employees (GRI)

- Gender
- Age

CONSTRUCTION SECTOR (COATINGS)						
GRI DISCLOSURE	METRIC		ANSA Coatings Limited	ANSA Coatings Grenada Limited	Berger Paints Barbados Limited	Berger Paints Jamaica Limited
GRI 405-1 Diversity of governance bodies (employees in table below)	b. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories: iii. Gender;	Female	33%	33%	33%	14%
		Male	67%	67%	67%	86%
	iv. Age Group	<30 years	0%	0%	0%	0%
		30-50 years	33%	0%	33%	29%
		>50 years	67%	100%	67%	71%

IFRS S1: ESG Data Disclosure



Social Data snapshot

Training and Education

Programmes for upgrading employee skills and transition assistance programmes (GRI)

Percentage of employees receiving regular performance and career development reviews (GRI)

FINANCIAL SECTOR (INSURANCE)				
GRI DISCLOSURE	METRIC	COLFIRE	TATIL	Tatil Life
404-2 Programmes for upgrading employee skills and transition assistance programmes	a. Type and scope of programmes implemented, and assistance provided to upgrade employee skills.	Training programmes for upgrading employee skills include a combination of internal training courses (in person and online) and funding support for external training programmes including conferences and workshops on job-related training and education.		
	b. Transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	There are currently no specific transition assistance programmes designed for transitioning out of the organisation, however many training courses involve transferable skills such as Effective Communication and Leadership Development.		

