SPARK

SPARK CREATIVE SOLUTION

# ENVIRONMENTAL POLICY

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# 1 Message from the Managing Director

Welcome to **Spark Creative Solution.**

At Spark, we recognize that our manufacturing, sourcing, transportation, installation and office activities use natural resources and may create environmental impacts. As a growing business, we believe that responsible environmental management should be part of the way we plan, produce and deliver our work.

We are committed to using materials, energy and water responsibly, reducing unnecessary waste and pollution, managing chemicals and other materials carefully, and complying with applicable environmental requirements. We also recognize that environmental responsibility is a shared effort, and that the everyday decisions of our employees can make a meaningful difference.

This Environmental Policy provides the framework for how Spark approaches its environmental responsibilities. It sets out our commitments, objectives and practical measures for managing environmental impacts across our office, factory, warehouse, transportation and field operations.

As Spark continues to grow, we will seek to improve our environmental performance through better processes, responsible material choices, efficient use of resources, appropriate technologies and learning from our experience. Our approach will remain practical and proportionate to the nature and scale of our business.

I encourage everyone at Spark to understand their environmental responsibilities, follow the practices set out in this policy and contribute to a cleaner, more responsible and sustainable way of working.

Awlad Hossain
Managing Director
**Spark Creative Solution**

# 2 ABOUT THIS Policy

This Environmental Policy sets out **Spark Creative Solution's** commitment to managing the environmental impact of its business activities in a responsible and practical manner. It provides general guidance for employees and management on the use of resources, waste management, pollution prevention, safe handling of materials and compliance with applicable environmental requirements.

The policy applies to the Company's office, factory, warehouse, transportation, sourcing, installation and field operations and forms part of the Company's overall approach to responsible business practices and continuous improvement.

## 2.1 Purpose

**Spark Creative Solution** recognizes that its manufacturing, sourcing, transportation, installation and office activities may have an impact on the environment through the use of materials, energy, water, fuel and other resources, as well as through the generation of waste and emissions.

This Environmental Policy establishes the Company's approach to managing these impacts in a responsible and practical manner. It is intended to promote efficient use of resources, reduce unnecessary waste and pollution, encourage responsible handling of materials and support compliance with applicable environmental laws and requirements.

The Company is committed to improving its environmental performance while continuing to meet client requirements, maintain product and service quality and support the efficient operation and growth of the business.

## 2.2 Scope

This Environmental Policy applies to the activities and operations carried out by **Spark Creative Solution**, including its office, factory, warehouse, transportation, procurement, installation and field activities.

It applies to all employees and, where relevant, to contractors, suppliers, service providers and other business partners working on behalf of the Company. The policy covers environmental matters associated with the materials, processes and resources used throughout the Company's operations.

Spark Creative Solution will manage the environmental impacts that it can directly control and will also take reasonable steps to influence environmental practices within activities it does not directly control, such as external sourcing, subcontracted work, transportation and other third-party services. The extent of such influence will depend on the nature of the relationship, the level of environmental risk and the Company's practical ability to influence the activity.

The policy is intended to apply throughout the relevant stages of the Company's activities, from procurement and material use through production, storage, transportation, installation and completion of projects.

## 2.3 Environmental Commitment

Environmental responsibility is shared across all levels of **Spark Creative Solution.** Management sets the Company's environmental direction, provides necessary resources and ensures compliance with relevant requirements.

**Management** is responsible for implementing this policy, setting environmental objectives where appropriate, monitoring key environmental issues and taking corrective action when needed.

**Supervisors and Department Heads** are also responsible for ensuring environmental procedures are followed in their areas, including proper material use, waste handling, chemical storage, housekeeping and reporting of significant issues.

**Employees** are responsible for following applicable environmental procedures, using resources responsibly, handling waste properly, preventing unnecessary pollution and promptly reporting spills, leaks or other concerns.

**Contractors and Suppliers** are expected to follow applicable environmental requirements and Company instructions related to their activities. Relevant expectations will be communicated where appropriate.

Environmental performance is part of normal business operations. Everyone is expected to contribute to maintaining and improving the Company's environmental performance.

# 3 Environmental aspects of our business

Spark Creative Solution recognizes that different parts of its business activities may have environmental impacts. These impacts can arise from the materials used, the way products are manufactured and finished, the use of energy and water, the generation of waste, the handling of chemicals, transportation and activities carried out at client and project sites.

Understanding these environmental aspects helps the Company identify where environmental impacts may occur and where practical measures can be taken to prevent pollution, use resources efficiently and reduce unnecessary waste. The following are the main environmental aspects associated with Spark's operations.

## 3.1 Raw Materials

Spark uses a variety of materials depending on the requirements of each project. These may include wood, plywood, MDF, laminated boards, acrylic, PVC, particle board, paints, adhesives and other related materials.

The use of these materials can have environmental impacts through material consumption, production waste, packaging and transportation. The Company therefore seeks to plan material requirements carefully, use materials efficiently and reuse suitable leftover materials where practical.

## 3.2 Energy Use

Energy is used throughout Spark's office, factory and field operations. Electricity is used for powering machinery, lighting, ventilation, air-conditioning, computers and other equipment. Fuel may also be used for Company or hired vehicles.

Energy consumption can contribute to environmental impacts through the use of electricity and fossil fuels. Spark therefore aims to avoid unnecessary energy consumption, maintain equipment appropriately and use energy efficiently during its operations.

## 3.3 Water Use

Water is not a natural resource that is directly used or required in our business, however, it is used for sanitation, cleaning, kitchen activities and general housekeeping.

Spark recognizes that unnecessary water consumption and improper disposal of contaminated water can create environmental impacts. The Company therefore aims to use water responsibly, prevent avoidable wastage.

## 3.4 Waste Generation

Spark's manufacturing and project activities generate different types of waste. These may include wood and board offcuts, acrylic scraps, metal scraps, packaging materials, paper, plastic, damaged materials, used containers and general waste.

Some materials may remain suitable for reuse or recycling, while others may require controlled disposal. Spark seeks to reduce waste at its source and, where practical, prioritize reuse, recycling or recovery before disposal.

## 3.5 Chemical Use

Certain production and finishing activities involve the use of paints, thinners, solvents, adhesives, coatings and other chemical products.

Improper storage, handling, use or disposal of these materials may result in spills, contamination, harmful vapors or other environmental impacts. Spark therefore recognizes the need for appropriate storage, careful handling, responsible use and proper disposal of chemical materials and their associated waste.

## 3.6 Air Emissions

Air emissions may arise from several dust generated during cutting, drilling and sanding, fumes and vapors from painting and finishing activities, and emissions from vehicles.

Spark seeks to reduce unnecessary emissions through appropriate work practices, equipment maintenance, ventilation and responsible use of materials and fuel.

## 3.7 Noise

Noise may be generated by factory machinery and activities such as cutting, drilling, grinding, material handling and other production processes. Additional noise may arise from vehicles, installation equipment and field activities.

Spark recognizes the importance of managing noise in a manner appropriate to the work environment and surrounding areas.

## 3.8 Transportation and Field Operations

Spark transports materials, finished products, equipment as part of its project activities. Field operations may include delivery, site preparation, installation, painting, branding, repair, replacement and other project-related work at client locations.

These activities may result in fuel consumption, vehicle emissions, packaging waste, site waste and other environmental impacts. Spark therefore seeks to plan transportation and field activities efficiently, minimize unnecessary trips, handle materials responsibly and leave project sites in an acceptable condition after completion.

## 3.9 Procurement and Outsourced Activities

Environmental impacts may also arise from activities carried out by suppliers, subcontractors, transport providers and other third parties engaged by Spark.

These impacts may relate to the production and transportation of purchased materials, packaging, outsourced manufacturing or fabrication, waste handling and other external processes. While Spark may not directly control these activities, the Company will seek to consider relevant environmental factors when selecting and working with suppliers and service providers and will communicate applicable environmental expectations where appropriate.

# 4 Resource Efficiency

**Spark Creative Solution** recognizes that using materials, energy, water and fuel efficiently is both an environmental responsibility and an important part of responsible business management. Efficient resource use helps reduce waste, avoid unnecessary costs, protect materials and improve the overall efficiency of the Company's operations.

The Company will seek to use resources thoughtfully throughout procurement, production, storage, transportation, installation and other business activities. Resource efficiency measures will be implemented in a manner that is practical for the size and nature of the Company and consistent with client requirements, product quality and operational needs.

## 4.1 Material Efficiency

Materials represent a significant part of Spark's manufacturing activities. The Company therefore aims to use wood, plywood, MDF, laminated boards, acrylic, metals, paints, adhesives and other materials as efficiently as reasonably possible.

Employees and relevant personnel should consider material requirements during planning and production and take practical steps to:

- Plan cutting and production carefully to minimize unnecessary material loss.
- Use appropriate cutting patterns and measurements before materials are processed.
- Reduce unnecessary offcuts and avoid avoidable damage to materials.
- Reuse suitable leftover materials where technically and commercially practical.
- Avoid unnecessary rework caused by preventable production errors.
- Protect materials during storage, handling and transportation to prevent damage and replacement.
- Purchase and use materials according to actual project requirements, avoiding unnecessary excess where practical.

Material efficiency should be considered alongside product quality and client specifications. The Company does not expect employees to compromise required quality or safety simply to reduce material use.

## 4.2 Reuse of Materials

Spark will give reasonable preference to reuse before disposal where materials remain suitable for their intended or another appropriate purpose.

Depending on their condition and suitability, reusable materials may include wood pieces, plywood and board offcuts, acrylic pieces, packaging materials, containers and other production remnants.

Suitable leftover materials should be identified and stored in an organized manner where there is a reasonable possibility of future use. Materials that are no longer suitable for reuse should be directed to appropriate recycling, recovery or disposal channels in accordance with the Company's waste-management practices.

Reuse decisions should consider material condition, product quality, safety, storage requirements and practical business needs.

## 4.3 Energy Efficiency

Energy is required for production machinery, lighting, ventilation, air-conditioning, computers and other equipment used across Spark's office and factory operations.

Spark aims to reduce unnecessary energy consumption through responsible use and appropriate operating practices. Employees and relevant personnel should:

- Switch off lights, machinery, computers, air-conditioning and other equipment when they are not required, where doing so is safe and practical.
- Avoid leaving equipment running unnecessarily during breaks, non-production periods or after working hours.
- Use machinery and factory equipment efficiently and in accordance with operating requirements.
- Maintain equipment appropriately to support efficient operation.
- Use lighting, fans and air-conditioning according to actual workplace requirements.
- Consider energy efficiency when replacing or purchasing significant equipment, where practical.
- Monitor significant or unusual increases in energy consumption where appropriate.

Energy-saving measures should not interfere with workplace safety, required ventilation, production requirements or product quality.

## 4.4 Water Efficiency

Spark recognizes that water is an important resource and should be used responsibly throughout its operations. The Company will seek to:

- Avoid unnecessary water consumption during cleaning, sanitation and other activities.
- Repair or report leaking taps, pipes, tanks and other water-related equipment.
- Use appropriate quantities of water for cleaning and operational activities.
- Prevent chemicals, paint, solvents and other contaminants from entering drains or water systems.
- Reuse water where it is safe, technically suitable and reasonably practical to do so.
- Maintain reasonable housekeeping practices to prevent unnecessary water use.

Employees should report significant leaks, unusual water consumption or situations where water may have become contaminated.

## 4.5 Fuel and Transportation Efficiency

Transportation is an important part of Spark's operations because materials, finished products and equipment may need to be moved between suppliers, the factory, warehouses and client or project locations.

The Company aims to use fuel and transportation resources efficiently by considering:

- Appropriate route planning and scheduling.
- Combining deliveries, collections or site visits where practical.
- Avoiding unnecessary transportation trips.
- Appropriate vehicle and load planning.
- Regular maintenance of vehicles and transportation equipment.
- Avoiding unnecessary idling of vehicles.
- Coordinating transportation with production and project schedules to reduce avoidable trips.
- Using available vehicle capacity efficiently without exceeding applicable safety or legal limits.

Transportation decisions should balance fuel efficiency with delivery requirements, product protection, safety, project schedules and client commitments.

Overall, Spark will seek to reduce avoidable resource consumption while maintaining the quality, safety and reliability expected from its products and services. Resource efficiency will be reviewed and improved progressively as the Company develops its operations and gains better information about its consumption and environmental performance.

# 5 Energy Management and Renewable Energy

**Spark Creative Solution** recognizes that energy is an essential resource for its office, factory and field operations and that responsible energy management can reduce environmental impacts while improving operational efficiency. Energy is consumed through manufacturing activities, office operations, transportation and other activities required to deliver the Company's products and services.

The Company is committed to using energy responsibly, reducing unnecessary consumption and gradually improving energy efficiency across its operations. Energy management will take into consideration the nature and scale of Spark's activities, production requirements, workplace conditions, client requirements and the availability of practical energy-saving opportunities.

## 5.1 Raw Materials

Spark's primary energy use is associated with electricity consumed in its office and factory operations. Electricity is required for production machinery and equipment, lighting, ventilation, fans, air-conditioning, computers and other office equipment. Additional energy may be consumed through backup power systems and other equipment used when required for business continuity.

The Company recognizes that energy consumption can vary depending on production volumes, project requirements, working hours, equipment use and seasonal conditions. Spark will therefore seek to manage energy consumption in a practical manner rather than applying a fixed approach to all activities.

Energy-consuming equipment should be operated according to actual operational needs. Machinery and other equipment should not be left running when they are not required, provided that switching them off does not affect safety, production requirements or equipment condition. Lighting, air-conditioning and ventilation should similarly be used according to workplace and operational requirements.

In office areas, employees are encouraged to make reasonable use of natural light and ventilation where conditions permit and to avoid unnecessary use of lighting, air-conditioning and other electrical equipment. Computers, printers and other office equipment should be switched off or placed in appropriate low-power modes when they are not required for extended periods.

Factory operations may require machinery, lighting and ventilation to remain in operation for production, safety or quality reasons. Energy-saving practices should therefore never compromise worker safety, required ventilation, product quality or production requirements.

## 5.2 Energy Efficiency

Spark will seek to improve energy efficiency by combining responsible employee practices with appropriate equipment management and operational planning. This may include improving production planning, reducing unnecessary machine operating time, maintaining equipment, improving lighting practices and using office and factory equipment efficiently.

Energy efficiency will be considered as part of normal business decisions where relevant. When purchasing or replacing equipment, the Company may consider energy consumption and operating efficiency together with purchase cost, expected service life, production requirements, maintenance needs and overall suitability.

## 5.3 Renewable energy

Spark recognizes renewable energy as an opportunity to reduce reliance on conventional energy sources and lower the environmental impact associated with energy consumption. Where technically, financially and operationally practical, the Company will seek to increase its use of renewable energy.

We consider the use of solar power and other suitable renewable-energy solutions when developing or upgrading its facilities and operations. Existing renewable-energy systems will be operated and maintained appropriately and upgraded on a regular basis with specific goals so that their available contribution can be used effectively.

The Company recognizes that renewable energy should complement, rather than replace, responsible energy use. Reducing unnecessary energy consumption and improving efficiency will therefore remain a priority alongside increasing the use of renewable sources.

## 5.4 Energy Monitoring and Improvement

Spark will maintain appropriate records of significant energy consumption where practical and proportionate to the size of its operations. These may include electricity consumption, fuel used for backup power and other significant energy sources.

Energy performance may be reviewed periodically to identify changes in consumption, areas of inefficient use and opportunities for improvement. Where sufficient information becomes available, the Company may establish measurable indicators such as total electricity consumption, fuel consumption, renewable-energy generation or energy consumption relative to production or project activity.

Management will review energy performance as part of the Company's broader environmental review process and may establish or revise energy-efficiency and

renewable-energy targets based on operational conditions, available data, technological opportunities and the Company's capacity for improvement.

## 5.5 Energy Conservation

**Spark Creative Solution** will take practical steps to reduce unnecessary energy consumption across its office, factory and other operations. Employees should switch off lighting, computers, machinery, air-conditioning and other equipment when not required, where safe and practical.

The Company will maintain energy-consuming equipment appropriately and seek to reduce unnecessary operating time, avoid inefficient practices and consider energy-efficient equipment when purchasing or replacing machinery and other significant equipment.

Significant or unusual changes in energy consumption may be monitored to identify opportunities for improvement. Energy-saving measures will be implemented without compromising safety, product quality or operational requirements.

## 5.6 Energy Performance Indicator

Spark will monitor key energy indicators, including:

- Total electricity consumption
- Electricity consumption relative to production or project revenue
- Fuel consumption
- Renewable electricity generated or used
- Renewable energy as a percentage of total energy consumption

The Company will establish appropriate energy baselines and measurable targets as sufficient operational data for the first year becomes available. Targets will be realistic, time-bound and appropriate to Spark's size and operations.

## 5.7 Quantitative Targets

Spark Creative Solution is committed to improving its energy performance and increasing the use of renewable energy across its operations. As the Company commenced operations in 2026, the Company will use 2026 as the baseline year for establishing and monitoring its energy-related performance.

The Company aims to achieve the following targets by 2030:

- Reduce overall energy consumption by 20% from the 2026 baseline, through improved energy efficiency, responsible operating practices, equipment management and other practical energy-saving measures.

- Meet 80% of the electricity requirements of non-inductive equipment through renewable energy sources, where technically and operationally practical. This will include equipment such as lighting, computers, fans, office equipment, laser machines and other equipment that does not require high-power inductive motors.

Progress toward these targets will be monitored periodically, taking into account changes in production levels, operating hours, equipment, business activities and other relevant factors. The Company may review and adjust its targets where significant changes in operations or available technology make such adjustments appropriate.

# 6 Climate and Greenhouse Emissions

**Spark Creative Solution** recognizes that its use of electricity and fossil fuels may contribute to greenhouse gas (GHG) emissions and climate-related environmental impacts. The Company will seek to understand its main sources of emissions and take practical steps to reduce them over time.

## 6.1 GHG Emissions

GHG emissions associated with Spark's operations may arise from fuel used in vehicles and backup generators, purchased electricity and other relevant energy sources. The level of emissions may vary depending on production activity, transportation requirements and overall business operations.

## 6.2 Emissions Monitoring

Where practical, Spark will maintain records of significant energy sources, including electricity and fuel consumption. This information may be used to estimate relevant GHG emissions and identify major sources of emissions.

## 6.3 Emissions Reduction

Spark will seek to reduce GHG emissions through practical measures such as improving energy efficiency, reducing unnecessary fuel consumption, optimizing transportation and avoiding unnecessary trips. The use of renewable energy will also be considered as part of the Company's efforts to reduce emissions.

## 6.4 GHG Targets

As Spark establishes sufficient and reliable operational data, the Company may develop measurable GHG reduction targets based on an appropriate baseline at the end of 2026. Targets will be realistic, relevant to the Company's operations and reviewed periodically as its environmental management practices develop.

# 7 Waste Management

Spark Creative Solution recognizes that waste is an important environmental aspect of its manufacturing, office, storage, transportation and field activities. The Company is committed to reducing waste at its source, maximizing the reuse and recovery of materials and ensuring that waste that cannot be recovered is disposed of responsibly.

Waste management practices will be appropriate to the type and quantity of waste generated and will be implemented in a practical manner consistent with applicable environmental requirements.

## 7.1 Waste Prevention and Reduction

Spark will prioritize preventing waste before it is generated. The Company will seek to reduce unnecessary material consumption, avoid avoidable production errors and rework, improve cutting and production planning, and protect materials from damage during storage, handling and transportation.

Where practical, project requirements and material quantities will be reviewed before procurement and production to avoid unnecessary excess materials and waste.

## 7.2 Waste Management Hierarchy


Reduce → Reuse → Recycle/Recover → Responsible Disposal

Waste reduction will be prioritized wherever practical. Materials that cannot be avoided but remain suitable for use should be considered for reuse. Where reuse is not practical, recyclable or recoverable materials should be directed to appropriate recovery channels.

Disposal should be considered only after reasonable opportunities for reduction, reuse and recovery have been considered.

## 7.3 Wood and Board Waste

Wood, plywood, MDF, laminated boards and other board materials may generate offcuts and production remnants. Suitable pieces should be separated and retained for potential reuse in future projects or other appropriate applications.

Unusable wood and board waste should be collected separately where practical and directed toward suitable recovery, recycling or disposal channels. Burning of wood, boards or other production waste in an uncontrolled manner is not permitted.

## 7.4 Acrylic, Plastic and Packaging Waste

Acrylic and plastic scraps should be collected and separated where practical to facilitate reuse or recycling. Packaging materials such as cardboard, paper, plastic wrapping, bags and protective materials should also be reused where suitable or directed to appropriate recycling or recovery channels.

The Company will seek to reduce unnecessary packaging and avoid avoidable use of single-use materials where practical.

## 7.5 Metal Waste

Metal offcuts and fabrication scraps, including steel and aluminum, should be collected separately where practical and stored in a manner that allows safe handling and recovery.

Metal waste should preferably be sent through suitable recycling or recovery channels rather than being mixed with general waste.

## 7.6 Paper and General Waste

Office paper and other recyclable materials should be separated from general waste where practical. Paper should be used efficiently and reused where appropriate before disposal.

General waste that cannot reasonably be reused or recycled should be collected and disposed of through appropriate channels. Employees are expected to avoid mixing recyclable materials with general waste where suitable segregation facilities are available.

## 7.7 Hazardous Waste

Hazardous waste may include used paint and chemical containers, solvent and thinner residues, contaminated materials, chemical-soaked materials and other waste that may present environmental or health risks.

Hazardous waste must not be mixed with ordinary waste or disposed of through drains, soil, water bodies or other inappropriate locations. It should be identified, stored safely and handled through appropriate disposal or recovery arrangements in accordance with applicable requirements.

## 7.8 Waste Segregation

Spark seeks to segregate waste at the point of generation wherever practical. Employees should place different types of waste in their appropriate collection or storage areas and avoid unnecessary mixing of recyclable, reusable, hazardous and general waste.

Supervisors and responsible personnel should help maintain appropriate segregation practices within their work areas.

## 7.9 Waste Storage

Waste should be stored in designated areas that are suitable for the type of material and do not create unnecessary risks of leakage, contamination, fire, obstruction or environmental pollution.

Hazardous and chemical waste should be kept in appropriate, clearly identified containers and separated from incompatible materials. Waste storage areas should be maintained in a reasonably clean and orderly condition and should not allow waste to accumulate unnecessarily.

## 7.10 Waste Records and Performance Indicators

Where practical, Spark will monitor significant waste streams to understand the quantity and type of waste generated and the effectiveness of its waste-management practices.

Relevant indicators to be considered:

- Total waste generated
- Quantity of waste recycled or recovered
- Quantity of hazardous waste generated
- Waste diverted from disposal

As sufficient operational data becomes available, Spark may establish measurable waste-reduction and recovery targets using an appropriate baseline. Waste performance will be reviewed periodically and used to identify opportunities for further reduction, reuse and recovery.

As Spark Creative Solution commenced operations in 2026, it will be established as the baseline year for measuring waste-generation and recovery performance. The Company will collect and review waste data during its first year of operation to establish a reliable baseline reflecting its actual business activities.

Based on the 2026 baseline, Spark will establish measurable waste-reduction and waste-recovery targets.

# 8 Air Quality and Emission Control

Spark Creative Solution recognizes that its manufacturing, finishing, transportation and field activities may generate dust, fumes, vapors and other air emissions. The Company is committed to controlling these emissions, maintaining reasonable air quality in its workplace and preventing unnecessary impacts on surrounding areas.

## 8.1 Dust Control

Dust may be generated during cutting, sanding, drilling, grinding, material handling and other factory activities. Spark will seek to minimize dust generation through appropriate production practices, regular housekeeping and proper maintenance of machinery.

Where practical, dust-generating activities should be carried out with suitable ventilation or dust-control measures. Dust should not be allowed to accumulate unnecessarily in production areas, and employees should follow applicable workplace safety requirements when working in dusty areas.

## 8.2 Paint and Solvent Vapours

Painting, coating and finishing activities may release vapors from paints, thinners, solvents and other chemical products. Spark will seek to control these emissions through responsible chemical use, appropriate ventilation and proper handling and storage of chemical products.

Paints, solvents and thinners should be used only in quantities reasonably required for the work. Containers should remain closed when not in use, and employees should follow applicable instructions and safety requirements when handling these materials.

## 8.3 Monitoring and Corrective Measures

Spark will monitor air-quality concerns through routine workplace observation, inspections, employee reports and, where appropriate, other practical monitoring methods.

Where significant dust, fumes, vapors or other emissions are identified, the Company will take reasonable corrective measures based on the source and nature of the issue. Such measures may include improving ventilation, maintaining equipment, changing work practices, controlling chemical use, cleaning affected areas or providing appropriate protective measures.

Environmental incidents or significant emission-related concerns will be recorded and investigated where appropriate, and corrective actions will be taken to prevent recurrence.

# 9 Water, Waste Water, Sanitation and Hygiene

**Spark Creative Solution** recognizes water as an essential resource for its employees and operations. The Company is committed to using water responsibly, preventing unnecessary consumption and ensuring that wastewater and potentially contaminated water are handled in a manner that protects the environment.

The Company will also maintain appropriate drinking water, sanitation and hygiene facilities for employees and others working at its premises, consistent with applicable requirements and the nature of its operations.

## 9.1 Water Consumption and Monitoring

Where practical, Spark will monitor overall water consumption to understand usage patterns and identify opportunities for improvement. Water consumption may be reviewed periodically in relation to changes in production, workforce size, operating hours and other relevant factors.

As sufficient information becomes available, the Company may establish water-efficiency indicators and targets based on an appropriate baseline.

## 9.2 Leak Prevention and Maintenance

Water systems, taps, pipes, tanks and other related equipment should be maintained in reasonable working condition. Employees should promptly report leaking or damaged water fixtures and other conditions that may result in unnecessary water loss.

The Company will seek to address significant leaks within a reasonable timeframe based on their severity and operational circumstances.

## 9.3 Waste water

Wastewater may be generated through sanitation, cleaning and other operational activities. Spark will seek to ensure that wastewater is managed through appropriate drainage or disposal arrangements and is not discharged in a manner that could cause unnecessary environmental pollution.

Cleaning activities should be carried out using appropriate quantities of water and materials, while avoiding unnecessary discharge of contaminated water.

## 9.4 Pollution Prevention

Spark will seek to prevent water pollution by controlling the use, storage and handling of chemicals, fuels, paints and other materials that could contaminate water.

Spills and accidental releases that may reach drains, soil or water systems should be reported promptly and addressed through appropriate containment and corrective measures.

## 9.5 Drinking Water

Spark is committed to providing employees with access to clean and safe drinking water at the workplace. Drinking-water facilities should be maintained in a hygienic condition and reasonably accessible to employees during working hours.

Where water is stored or supplied through workplace containers or equipment, appropriate cleanliness and maintenance should be maintained.

## 9.6 Sanitation and Hygiene

The Company will maintain appropriate sanitation and hygiene facilities suitable for its workplace and workforce. Employees should have reasonable access to clean toilets, handwashing facilities and other basic hygiene arrangements.

Employees are expected to maintain good hygiene practices and help keep sanitation facilities clean and usable. The Company will seek to address maintenance or hygiene issues affecting these facilities in a timely and practical manner.

## 9.7 Water Performance Indicators

Where reliable information is available, Spark may monitor indicators such as:

- Total water consumption
- Water consumption relative to production or operational activity, where practical
- Significant leaks or water-loss incidents
- Water-related environmental incidents
- Progress against water-efficiency targets

The Company will establish appropriate water-related baselines and measurable targets as sufficient operational data becomes available. Water performance will be reviewed periodically as part of the Company's broader environmental management and continual-improvement process.

# 10 Sustainable Procurement and Supplier Management

**Spark Creative Solution** recognizes that environmental impacts can occur before materials and services reach the Company, including during material production, transportation, packaging and outsourced activities. The Company will therefore consider relevant environmental factors when making procurement decisions and managing relationships with suppliers, contractors and service providers.

Environmental considerations will be applied in a practical manner, taking into account client specifications, product quality, technical requirements, availability, cost and the nature of the project.

## 10.1 Responsible Material Selection

Where practical, Spark will consider environmental characteristics when selecting materials and products for its projects. Relevant considerations may include durability, efficient use of materials, recyclability, potential environmental impacts and the availability of suitable alternatives.

Where technically and commercially feasible, the Company may consider materials that are more durable, recyclable or have a lower environmental impact. However, environmental considerations will not override necessary product specifications, safety requirements or client-approved designs.

Spark may also recommend alternative materials or designs to clients where such alternatives can meet the required functional, aesthetic and commercial requirements while reducing material use or environmental impact.

## 10.2 Supplier Environmental Expectations

Suppliers, contractors and service providers working with Spark are expected to comply with applicable environmental laws and requirements relevant to the goods or services they provide. Where activities are performed externally, Spark will, where reasonably practical, communicate relevant environmental expectations and encourage responsible practices based on the nature and environmental risk of the activity and the Company's ability to influence it.

These expectations may include responsible material handling, waste management, chemical handling, pollution prevention, packaging and other applicable environmental practices. Spark will seek to work with external parties in a manner that reduces avoidable

environmental harm and supports responsible environmental performance throughout relevant outsourced activities.

## 10.3 Supplier Evaluaiton

Where appropriate, environmental performance may be considered alongside quality, cost, reliability, technical suitability and delivery capability when selecting or evaluating suppliers and service providers.

# 11 Environmental Considerations in Product Design and Production

As a make-to-order manufacturing and project-execution company, Spark Creative Solution recognizes that decisions made during design, material selection and production can directly influence the environmental impact of its products. The Company will seek to consider environmental efficiency while maintaining client requirements, product quality, functionality and commercial practicality.

## 11.1 Production Planning and Material Efficiency

Spark will plan production and material requirements carefully to reduce unnecessary material use, offcuts, defects and rework. Where practical, cutting patterns and fabrication methods will be optimized to improve material utilization and reduce production waste.

The Company will also consider material-efficient designs that achieve the required function while avoiding unnecessary use of materials. Where technically and commercially practical, Spark may recommend durable, recyclable or reduced-plastic alternatives to clients where these can meet the required specifications.

## 11.2 Responsible Production and Finishing

During cutting, fabrication, painting and finishing, Spark will seek to use materials and chemicals efficiently and minimize avoidable waste, spills, overspray and emissions. Appropriate handling, storage and housekeeping practices will be maintained to reduce environmental impacts associated with production activities.

During assembly and packaging, the Company will seek to avoid unnecessary packaging materials and prevent product damage that could result in additional materials, energy or transportation.

## 11.3 Quality and Environmental Performance

Spark recognizes that product quality is closely connected with environmental performance. Defective products, incorrect production and unnecessary rework can result in additional material consumption, energy use, transportation and waste.

The Company will therefore seek to improve production accuracy, quality control and project coordination to minimize avoidable defects and rework. Environmental considerations will be incorporated into production improvements where practical, supporting both efficient operations and responsible resource use.

# 12 Environmental Management in Field Operations

**Spark Creative Solution** recognizes that its installation, repair, branding, painting and other field activities can create environmental impacts beyond the factory. The Company will seek to manage these activities responsibly and minimize unnecessary waste, pollution and damage at client locations and project sites.

## 12.1 Transportation, Installation and Site Activities

Materials, equipment and other items should be transported and handled in a manner that minimizes damage, unnecessary trips and avoidable waste. Before and during installation, reasonable care should be taken to protect the work area, client property and surrounding surfaces from damage, spills, dust and other impacts.

Painting, finishing, cutting and similar activities carried out at project sites should be performed with appropriate controls to minimize spills, overspray, dust, fumes and unnecessary use of materials.

## 12.2 Waste and Removed Materials

Waste generated during field activities should be collected and removed from the site rather than being left behind. Where practical, reusable or recyclable materials should be separated from general waste.

Materials removed during replacement, repair or renovation work should be assessed for potential reuse or recovery where appropriate. Unusable materials should be handled and disposed of through suitable channels.

## 12.3 Site Housekeeping and Completion

Employees and contractors working at client locations are responsible for maintaining reasonable housekeeping throughout the work. Packaging, offcuts, discarded materials, containers and other waste generated by Spark's activities should be cleared from the work area.

At completion, the Company will seek to leave the site reasonably clean and free from unnecessary environmental impacts caused by Spark's work. Any significant spill, damage, pollution or environmental concern arising from field activities should be reported and addressed through appropriate corrective action.

# 13 Pollution Prevention and Environmental Protection

**Spark Creative Solution** is committed to preventing pollution and protecting the environment throughout its office, factory, transportation and field operations. The Company will seek to identify potential sources of pollution and take reasonable measures to prevent or minimize their impact before they occur.

## Pollution Prevention


We will prioritize prevention at the source, followed by measures to minimize and control environmental impacts. Where an incident occurs, appropriate corrective action will be taken to contain the impact, address its cause and prevent recurrence.

This approach applies to potential impacts including air emissions, water pollution, soil contamination, chemical and fuel spills, waste accumulation and excessive noise.

## 13.1 Environmental Protection Measures

Spark will take reasonable measures to prevent dust, fumes and other air emissions; prevent chemicals, fuels and contaminated water from entering drains, soil or natural water systems; and maintain materials and waste in a manner that reduces the risk of leakage or contamination.

Chemical and fuel spills should be reported and controlled promptly using appropriate containment and cleanup measures. Waste should not be allowed to accumulate unnecessarily or be disposed of in a manner that may cause pollution.

The Company will also seek to control unnecessary noise from machinery, vehicles, generators and field activities through appropriate maintenance, operating practices and scheduling where practical.

Through these measures, Spark aims to prevent avoidable environmental harm and maintain responsible environmental practices across its operations.

# 14 1Environmental Objectives, Targets and KPIs

**Spark Creative Solution** recognizes that effective environmental management requires clear objectives, measurable targets and regular monitoring of performance. The Company will establish environmental objectives and targets that are appropriate to the nature and scale of its operations, environmental impacts and available resources.

## 14.1 Environmental Objectives

Spark's environmental objectives may include:

- Improving material efficiency and reducing unnecessary material consumption
- Reducing waste generation and increasing reuse, recycling and recovery
- Improving energy efficiency and increasing the use of renewable energy
- Reducing unnecessary water and fuel consumption
- Improving chemical and hazardous-material management
- Improving waste segregation and storage practices
- Reducing environmental incidents, spills and pollution risks
- Improving environmental awareness and employee participation
- Maintaining compliance with applicable environmental requirements

Objectives may be revised or expanded as the Company's operations and environmental management practices develop.

## 14.2 Environmental Targets

Where sufficient information is available, Spark will establish measurable and time-bound targets to support its environmental objectives. Targets will be appropriate to the Company's size, activities, environmental risks and available resources.

Environmental targets may address areas such as energy consumption, renewable energy, GHG emissions, waste reduction and recovery, water consumption, material efficiency, chemical management and environmental incidents.

Where possible, targets will be established using a defined baseline and supported by relevant performance data. As Spark commenced operations in 2026, the Company will use its initial operational data to establish appropriate baselines before setting longer-term targets in areas where reliable historical data is not yet available.

## 14.3 Environmental KPIs

Spark will use appropriate Key Performance Indicators (KPIs) to monitor environmental performance and assess progress toward its objectives and targets. Depending on the availability of reliable data, relevant KPIs may include:

| Area | Possible KPI |
|---|---|
| **Energy** | Total electricity consumption; electricity consumption relative to production or project activity |
| **Renewable Energy** | Renewable electricity generated or consumed; renewable energy as a percentage of total energy use |
| **Fuel** | Total fuel consumption |
| **GHG Emissions** | Estimated GHG emissions from relevant energy and fuel sources |
| **Waste** | Total waste generated |
| **Recycling & Recovery** | Quantity or percentage of waste recycled or recovered |
| **Hazardous Waste** | Quantity of hazardous waste generated and disposed of |
| **Water** | Total water consumption; water consumption relative to operational activity where practical |
| **Environmental Incidents** | Number and type of significant environmental incidents, spills or pollution events |
| **Training** | Number or percentage of relevant employees receiving environmental training |
| **Compliance** | Environmental compliance findings, violations or corrective actions |

The Company will maintain records necessary to support these indicators where practical. KPIs may be adjusted as data quality improves or as new environmental priorities become relevant to Spark's operations.

## 14.4 Target Review

Environmental objectives, targets and KPIs will be reviewed periodically by Management to assess progress and determine whether further action is required.

The review will consider actual performance, changes in production and business activities, available resources, environmental risks, regulatory requirements and the reliability of the underlying data. Where targets are not achieved, Management will consider the reasons for the shortfall and determine appropriate corrective or improvement measures.

Targets may be revised when justified by significant changes in the Company's operations, improved baseline information, changes in environmental risks or the availability of new technologies and practical improvement opportunities.

The results of environmental performance monitoring will contribute to the Company's continual-improvement process and future environmental planning.

# 15 Environmental Monitoring, Measurement and Record keeping.

**Spark Creative Solution** recognizes that appropriate monitoring and record keeping are necessary to understand environmental performance, identify areas for improvement and support informed management decisions. The Company will maintain environmental records in a manner that is practical and proportionate to the size and nature of its operations.

## 15.1 Consumption Records

Where practical, Spark will maintain records of significant resource consumption, including:

- Electricity consumption
- Fuel consumption
- Water consumption
- Significant material consumption

These records may be used to monitor trends, establish baselines and assess progress against environmental objectives and targets.

## 15.2 Waste Records

The Company will maintain appropriate records of significant waste streams where practical. Records may include:

- Total waste generated
- Materials recycled or recovered
- Hazardous waste generated and disposed of
- Significant waste-related incidents

## 15.3 Incident Records

Environmental incidents, including significant spills, leaks, pollution events, improper waste disposal and other environmental concerns, should be recorded where appropriate. Records should include the nature of the incident, actions taken and any corrective or preventive measures.

## 15.4 Training Records

Spark will maintain appropriate records of environmental training and awareness activities. These may include the training topic, date, participants and relevant department or work area.

## 15.5 Environmental Performance Report

Environmental information may be summarized periodically to support Management's review of the Company's environmental performance. Reports may include relevant KPIs, progress toward targets, significant incidents, compliance matters and improvement actions.

The level of monitoring, measurement and documentation will remain proportionate to Spark's size, activities and environmental risks. The Company will prioritize records that provide useful information for decision-making rather than creating unnecessary administrative requirements.

# 16 Environmental Incidents and Emergency Response.

**Spark Creative Solution** recognizes that accidents, equipment failures and other unexpected events may result in environmental harm. The Company will take reasonable measures to prevent such incidents and will respond promptly when they occur to minimize their impact on people, property and the environment.

## 16.1 Environmental Incidents

Environmental incidents may include chemical or fuel spills, major leaks, accidental discharges, significant releases of waste or contaminated materials, fire-related environmental impacts, and damage to drainage or water systems.

Employees and contractors should promptly report any significant environmental incident or condition that may cause pollution or environmental harm to their supervisor or responsible management personnel.

## 16.2 Response Process


The immediate priority is to prevent the incident from spreading and minimize further environmental impact. Appropriate containment and cleanup measures should be taken based on the nature and severity of the incident and the available resources.

Where necessary, affected areas should be isolated and relevant emergency, maintenance or management personnel informed.

## 16.3 Corrective and Preventive Measures

Significant environmental incidents will be reviewed to identify their cause and determine appropriate corrective action. Measures may include repairing equipment, improving storage or handling practices, revising procedures, providing additional training or introducing other controls to prevent recurrence.

The Company will maintain appropriate records of significant incidents and corrective actions and will consider lessons learned when reviewing its environmental objectives, procedures and risk controls.

# 17 Training, Awareness and Environmental Culture.

**Spark Creative Solution** recognizes that effective environmental management depends on employees understanding their responsibilities and applying responsible practices in their daily work. The Company will promote environmental awareness through appropriate communication, training and practical workplace practices.

## 17.1 Environmental Awareness and General Training

Employees will be made aware of the Company's environmental commitments, relevant procedures and their responsibilities for preventing pollution, reducing waste and using resources responsibly. Training and awareness activities may cover waste segregation, energy and water conservation, pollution prevention and other relevant environmental practices.

## 17.2 Role-Specific and Hazardous Material Training

Environmental training will be appropriate to employees' roles and responsibilities. Employees involved in chemical handling, hazardous materials, waste management, production or other activities with significant environmental risks will receive appropriate instruction on safe handling, storage, spill prevention, waste management and emergency response.

## 17.3 Field and Workplace Environmental Practices

Employees working in factories, warehouses and project sites will receive appropriate guidance on material handling, housekeeping, waste collection, chemical use, spill prevention and other environmental requirements relevant to their activities. The Company will reinforce responsible environmental practices during routine operations and project execution.

## 17.4 Contractor and Temporary Worker Awareness

Where relevant, contractors, temporary workers and other external personnel working for Spark will be informed of applicable environmental requirements and site-specific expectations. The level of awareness and instruction will be appropriate to the nature and environmental risk of their work.

Spark will periodically review environmental training needs and provide additional training or awareness where changes in operations, incidents, identified risks or performance gaps indicate that it is necessary.

# 18 Legal and Regulatory Compliance.

**Spark Creative Solution** is committed to complying with applicable environmental laws, regulations, standards, permits and other legal requirements relevant to its operations. The Company will seek to maintain awareness of its environmental obligations and incorporate applicable requirements into its procedures and activities.

## 18.1 Applicable Environmental Laws

Depending on the nature and location of its activities, Spark will comply with applicable requirements under relevant Bangladeshi environmental legislation and regulations, including, as applicable:

- Bangladesh Environment Conservation Act
- Environment Conservation Rules 2023
- Air Pollution (Control) Rules 2022
- Solid Waste Management Rules 2021
- Noise Pollution Rules 2025
- E-Waste Management Rules
- Hazardous Waste and Ship Breaking Waste Management Rules 2011
- Applicable environmental clearance requirements
- Other applicable local environmental requirements, standards and conditions

The specific requirements applicable to Spark may vary depending on its activities, facilities, materials, processes and future business development.

## 18.2 Compliance Monitoring

The Company will periodically review its environmental compliance status and, where appropriate, conduct inspections or other checks to identify potential areas of non-compliance. Identified issues will be addressed through appropriate corrective action within a reasonable timeframe.

## 18.3 Changes in Environmental Requirements

Spark will seek to remain aware of significant changes to environmental laws, regulations, standards and other applicable requirements. Where changes affect the Company's operations, relevant policies, procedures and practices will be reviewed and updated as necessary.

Where an applicable legal or regulatory requirement is more stringent than an internal Company requirement, the legal or regulatory requirement shall prevail. Nothing in this Environmental Policy is intended to limit or replace any legal obligation applicable to Spark Creative Solution.

# 19 Continual Environmental Improvement

Spark Creative Solution is committed to continuously improving its environmental performance as the Company grows and develops. Management will periodically review environmental performance, objectives, targets, incidents, compliance findings and operational experience to identify opportunities for improvement.

Where practical, Spark will improve production processes, resource efficiency, equipment, materials and technologies to reduce environmental impacts. Lessons learned from incidents and identified weaknesses will be used to strengthen controls and prevent recurrence.

The Company's environmental objectives and practices will be progressively developed based on operational experience, available data, technological opportunities and the Company's capacity to improve.

# 20 Policy Review and Revision

This Environmental Policy will be reviewed at least annually and whenever significant changes occur in Spark Creative Solution's business activities, production processes, facilities, materials, chemicals, environmental risks, applicable laws or client requirements. The review will also consider the Company's environmental performance and progress toward its objectives and targets.

Where necessary, the policy will be revised to reflect changes in the Company's operations, legal requirements, environmental priorities and continual-improvement commitments. Revised versions will be approved by Management and communicated to relevant employees and other concerned parties.

# 21 Document Control.

The Environmental Policy is a controlled Company document. This section provides the basic information needed to identify the current version of the Handbook and maintain proper control over its issue, review and revision.

| Item | Details |
|---|---|
| **Document** | Environmental Policy |
| **Company** | Spark Creative Solution |
| **Version** | 1.0 |
| **Effective Date** | 31 March, 2026 |
| **Approved By** | Managing Director |
| **Review Date** | - |
| **Document Owner** | Administration / Management |
| **Status** | Controlled Document |