

## GRI Standard & HKEx

GRI Standard Topic-Specific Standard	Topic-Specific Standard disclosure	GRI Standard description	Item	HKEx ESG reporting guide reference	Report section	Remarks
<b>Economic</b>						
GRI 201: Economic Performance 2016	103-1	Explanation of the material topic and its boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	201-1	Direct economic value generated and distributed	N/A	N/A	Our business – Swire Pacific	<a href="#">Annual Report 2017 – Financial Review</a>
	201-2	Financial implications and other risks and opportunities due to climate change				
GRI 203: Indirect Economic Impacts 2016	103-1	Explanation of the material topic and its boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	203-2	Significant indirect economic impacts				
GRI 204: Procurement Practices 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	Our people and communities – Supply chain	We are defining indicators to monitor our performance on supply chain and expect to start reporting by reference to them in 2018.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
GRI 205: Anti-corruption 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B7	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Our business – Governance	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	205-2	Communication and training about anti-corruption policies and procedures				
	205-3	Confirmed incidents of corruption and actions taken				
GRI 206: Anti-competitive Behavior 2016	103-1	Explanation of the material topic and its boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices				

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<b>Environmental</b>						
GRI 301: Materials 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials.	Our environment – Sustainable materials	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components		Policies on minimising the issuer's significant impact on the environment and natural resources.		
	103-3	Evaluation of the management approach				
	301-1	Materials used by weight or volume				
	301-2	Recycled input materials used	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.		This was deemed to not be material at a Group Level, by our materiality assessment.
GRI 302: Energy 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials.	Our environment – Carbon	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components		Policies on minimising the issuer's significant impact on the environment and natural resources.		
	103-3	Evaluation of the management approach				
	302-1	Energy consumption within the organisation	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	About our report – Performance data Our environment – Carbon	<a href="#">Annual Report 2017 – Sustainable Development Review</a>
	302-4	Reduction of energy consumption	KPI A2.3	Description of energy use efficiency initiatives and results achieved.		
			KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		
GRI 303: Water 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials.	Our environment – Water	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components		Policies on minimising the issuer's significant impact on the environment and natural resources.		
	103-3	Evaluation of the management approach				
	303-1	Water withdrawal by source	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	About our report – Performance data Our environment – Water	<a href="#">Annual Report 2017 – Sustainable Development Review</a>
		KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.			
		KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.			

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<b>Environmental</b>						
GRI 304: Biodiversity 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials. Policies on minimising the issuer's significant impact on the environment and other raw materials.	Our environment – Biodiversity	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	304-2	Significant impacts of activities, products, and services on biodiversity	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		
	304-3	Habitats protected or restored				
GRI 305: Emissions 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A1, A3	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Policies on minimising the issuer's significant impact on the environment and natural resources.	Our environment – Carbon	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	305-1	Direct (Scope 1) GHG emissions	KPI A1.1	The types of emissions and respective emissions data.		
	305-2	Energy indirect (Scope 2) GHG emissions	KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		
			KPI A1.5	Description of measures to mitigate emissions and results achieved.		
		KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.			
GRI 306: Effluents and Waste 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Our environment – Waste	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	306-1	Water discharge by quality and destination				
	306-2	Waste by type and disposal method	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		
KPI A1.4			Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).			
KPI A1.6			Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.			
				About our report – Performance data Our environment – Waste		

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<b>Environmental</b>						
GRI 308: Supplier Environmental Assessment 2016	103-1	Explanation of the material topic and its boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
<b>Social</b>						
GRI 401: Employment 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Our people and communities – Diversity and equal opportunities	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	401-1	New employee hires and employee turnover	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	About our report – Performance data	
GRI 403: Occupational Health and Safety 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B2	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Our people and communities – Health and Safety	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	KPI B2.1	Number and rate of work- related fatalities.	About our report – Performance data	We do not disclose occupational health & safety data by gender and region. Occupational disease and absenteeism were not recorded during the reporting period.
		KPI B2.2	Lost days due to work injury.	Our people and communities – Health and Safety		
		KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.			
GRI 404: Training and Education 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Our people and communities – Training and development	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	404-1	Average hours of training per year per employee	KPI B3.2	The average training hours completed per employee by gender and employee category.	About our report – Performance data  Our people and communities – Training and development	We use employee category breakdown as measure of training. Cathay Pacific did not collect training data with breakdown by employee category. We do not report on our employee training by gender.
	404-3	Percentage of employees receiving regular performance and career development reviews				

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<b>Social</b>						
GRI 405: Diversity and Equal Opportunity 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Our people and communities – Diversity and equal opportunities	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	405-1	Diversity of governance bodies and employees	KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	About our report – Performance data Our people and communities – Diversity and equal opportunities	We do not have a definition of minority status in our workforce.
	405-2	Ratio of basic salary and remuneration of women to men				The ratio was calculated based on basic salary. Remuneration was not included in the calculation.
GRI 406: Non-discrimination 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Our people and communities – Diversity and equal opportunities	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	406-1	Incidents of discrimination and corrective actions taken				
GRI 407: Freedom of Association and Collective Bargaining 2016	103-1	Explanation of the material topic and its Boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk				
GRI 412: Human Rights Assessment 2016	103-1	Explanation of the material topic and its boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
GRI 413: Local Communities 2016	103-1	Explanation of the material topic and its boundary	General Disclosure B8	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Our people and communities – Community involvement	During the reporting period, as far as the Directors were aware, the Group did not commit any violations of laws and regulations in material aspects that would have a significant impact on the Group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	413-1	Operations with local community engagement, impact assessments, and development programs	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Our people and communities – Community involvement	The specific disclosure required at GRI Standard is not considered applicable to Swire Pacific as a group.
		KPI B8.2	Resources contributed (e.g. money or time) to the focus area.			

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<b>Social</b>						
GRI 414: Supplier Social Assessment 2016	103-1	Explanation of the material topic and its boundary				
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
<b>Child Labor</b>						
N/A	N/A	N/A	General Disclosure B4	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.		This was deemed to not be material at a Group Level, by our materiality assessment.
<b>Product Responsibility</b>						
N/A	N/A	N/A	General Disclosure B6	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		This was deemed to not be material at a Group Level, by our materiality assessment.