

## 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			Our business – Swire Pacific	<a href="#">Annual Report 2019 – Financial Review</a>
	103-2	The management approach and its components			Our business – Swire Pacific	<a href="#">Annual Report 2019 – Financial Review</a>
	103-3	Evaluation of the management approach			Our business – Swire Pacific	<a href="#">Annual Report 2019 – Financial Review</a>
	201-1	Direct economic value generated and distributed			Our business – Swire Pacific	<a href="#">Annual Report 2019 – Financial Review</a>
	201-2	Financial implications and other risks and opportunities due to climate change			Our business – TCFD	
GRI 203: Indirect Economic Impacts 2016	103-1	Explanation of the material topic and its boundary				<a href="#">Annual Report 2019 – 2019 Performance Review and Outlook</a>
	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 environment – Sustainable materials	
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				

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<b>Economic</b>						
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	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific 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			Our people - Training and development	
	205-3	Confirmed incidents of corruption and actions taken				
GRI 206: Anti-competitive Behaviour 2016	103-1	Explanation of the material topic and its boundary			Our business - Supply chain	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices				

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Environmental						
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	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach		Policies on minimising the issuer’s significant impact on the environment and natural resources		
			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	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach		Policies on minimising the issuer’s significant impact on the environment and natural resources		
	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).	Our performance – Performance data	<a href="#">Annual Report 2019 – Sustainable Development Review</a>
			KPI A2.3	Description of energy use efficiency initiatives and results achieved	Our environment – Carbon	
			KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		
	302-4	Reduction of energy consumption				

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Environmental						
GRI 303: Water and Effluents 2018	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	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach		Policies on minimising the issuer’s significant impact on the environment and natural resources		
	303-1	Interactions with water as a shared resource		Our environment – Water		
	303-2	Management of water discharge-related impacts		Our environment – Water		
	303-3	Water withdrawal	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Our performance – Performance data	<a href="#">Annual Report 2019 – 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.		
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.	Our environment – Biodiversity	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach		Policies on minimising the issuer’s significant impact on the environment and other raw materials.		
	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.		

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<b>Environmental</b>						
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.	Our environment – Carbon	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
				Policies on minimising the issuer's significant impact on the environment and natural resources.		
	305-1	Direct (Scope 1) GHG emissions	KPI A1.1	The types of emissions and respective emissions data.	Our performance – Performance data	<a href="#">Annual Report 2019 – Sustainable Development Review</a>
			KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Our environment – Carbon	
	305-2	Energy indirect (Scope 2) GHG emissions	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.		

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<b>Environmental</b>						
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	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	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).	Our performance – Performance data	
			KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Our environment – Waste	
			KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.		
GRI 307: Environmental Compliance 2016	103-1	Explanation of the material topic and its boundary			Our performance – GRI table	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	307-1	Non-compliance with environmental laws and regulations				

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<b>Environmental</b>						
GRI 308: Supplier Environmental Assessment 2016	103-1	Explanation of the material topic and its boundary			Our performance – GRI table	
	103-2	The management approach and its components			Our business – Supply chain	
	103-3	Evaluation of the management approach			Our environmentt – Biodiversity	
<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	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components			Our people – Diversity and inclusion	
	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.	Our performance – Performance data	
GRI 403: Occupational Health and Safety 2018	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 – Health and Safety	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	403-9	Work-related injuries	KPI B2.1 KPI B2.2 KPI B2.3	Number and rate of work-related fatalities. Lost days due to work injury. Description of occupational health and safety measures adopted, how they are implemented and monitored.	About our report – Our performance  Our people – Health and Safety	Swire Pacific only reports on the lost day rate, lost time injury rate and fatalities of our employee. We do not disclose occupational health & safety data by gender and region.

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<b>Social</b>						
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 – Training and development	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific 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.	Our performance – Performance Data  Our people – Training and development	<p>Cathay Dragon's cabin crew and cockpit staff have a different employee categorisation system and do not fall into the employee categories developed by Swire Pacific. They were not included as part of disclosure for this indicator in 2019.</p> <p>Cathay Pacific Airways and Cathay Dragon did not breakdown their training hours data by gender in 2019. The total Swire Pacific and Cathay Pacific group breakdown did not include contribution from Cathay Pacific Airways and Cathay Dragon. The 2019 data for Cathay Pacific Group included Air Hong Kong, Cathay Pacific Catering Services, Cathay Pacific Services Limited, Hong Kong Airport Services Limited and Vogue Laundry Service Limited.</p>



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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 – Diversity and inclusion	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific 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.	Our performance – Performance Data	We currently do not have a definition of minority status in our workforce.
	405-2	Ratio of basic salary and remuneration of women to men			Our people – Diversity and inclusion	
					Our performance – Performance Data	
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 – Diversity and inclusion	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific 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				

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<b>Social</b>						
GRI 407: Freedom of Association and Collective Bargaining 2016	103-1	Explanation of the material topic and its boundary			Our people – Employment	In Hong Kong, there is no legal framework for collective bargaining with trade unions. In Mainland China, we are normally required to liaise with official trade unions. Employees can present grievances and report improprieties and breaches of the Code of Conduct through established channels.
	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 408: Child Labor 2016	103-1	Explanation of the material topic and its boundary	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.	Our business – Supply chain	
	103-2	The management approach and its components			Our business – Governance	
	103-3	Evaluation of the management approach				
	408-1	Operations and suppliers at significant risk for incidents of child labor				
GRI 409: Forced or Compulsory Labor 2016	103-1	Explanation of the material topic and its boundary	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.	Our business – Supply chain	
	103-2	The management approach and its components			Our business – Governance	
	103-3	Evaluation of the management approach				
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor				

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<b>Social</b>						
GRI 412: Human Rights Assessment 2016	103-1	Explanation of the material topic and its boundary			Our business – Supply chain	
	103-2	The management approach and its components			Our business – Governance	
	103-3	Evaluation of the management approach			Our people – Employment Our people – Diversity & Inclusion	
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 communities – Community involvement	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific 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 communities – Community involvement	The specific disclosure required in this 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	Our communities – Community involvement	
GRI 414: Supplier Social Assessment 2016	103-1	Explanation of the material topic and its boundary			Our business – Supply chain	
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				

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Social						
GRI 415: Public Policy 2016	103-1	Explanation of the material topic and its boundary			Our business – Governance	
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
GRI 418: Customer Privacy 2016	103-1	Explanation of the material topic and its boundary			Our business – Risk management	
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
GRI 419: Socio- Economic Compliance 2016	103-1	Explanation of the material topic and its boundary				It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific group.
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	419-1	Non-compliance in laws and regulations in the social and economic area				
Product Responsibility						
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.