

## GRI Standards and HKEX

GRI Standards topic-specific standard	GRI Ref.	Description	HKEX ESG Ref.	Description	Report section	Remarks
<b>HKEX Mandatory Disclosure Requirements</b>						
N/A	N/A	N/A	Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	Introduction – Chairman's statement	
N/A	N/A	N/A	Reporting Principles	Materiality Quantitative Consistency	About our report – Assessing materiality About our report – Overview Appendices – Performance data	<a href="#">Swire Pacific Reporting Methodology 2021</a>
N/A	N/A	N/A	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	About our report – Overview Appendices – Performance data	<a href="#">Swire Pacific Reporting Methodology 2021</a>

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<b>Economic</b>						
GRI 201: Economic Performance 2016	103-1	Explanation of the material topic and its boundary	General Disclosure A4	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	SwireTHRIVE – Climate	<a href="#">Swire Pacific 2021 Annual Report - Financial Review</a>
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	201-1	Direct economic value generated and distributed	KPI B8.2	Resources contributed (e.g. money or time) to the focus area	SwireTHRIVE – Communities	
	201-2	Financial implications and other risks and opportunities due to climate change	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Our business – TCFD	
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.	Other ESG disclosures – 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	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Other ESG disclosures – Governance	
	205-3	Confirmed incidents of corruption and actions taken	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Other ESG disclosures – Governance	
			KPI B7.2	Description of preventive measures and whistleblowing procedures, and how they are implemented and monitored.		<a href="#">Whistleblowing Policy</a>

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<b>Economic</b>						
GRI 206: Anti-competitive Behaviour 2016	103-1	Explanation of the material topic and its boundary			Other ESG disclosures – 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				
<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.	Other ESG disclosures – 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		Policies on minimising the issuer's significant impact on the environment and natural resources		
	103-3	Evaluation of the management approach				
			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 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.	SwireTHRIVE – Climate	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		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).	Appendices – Performance data SwireTHRIVE – Climate	<a href="#">Swire Pacific 2021 Annual Report - Sustainable Development Review</a>
	302-4	Reduction of energy consumption	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.		

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GRI Standards topic-specific standard	GRI Ref.	Description	HKEX ESG Ref.	Description	Report section	Remarks
<b>Environmental</b>						
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.	SwireTHRIVE – 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		Policies on minimising the issuer's significant impact on the environment and natural resources		
	103-3	Evaluation of the management approach				
	303-1	Interactions with water as a shared resource	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	SwireTHRIVE – Water	
			KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		
	303-2	Management of water discharge-related impacts			SwireTHRIVE – Water	
	303-3	Water withdrawal	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendices – Performance data SwireTHRIVE – Water	<a href="#">Swire Pacific 2021 Annual Report - Sustainable Development Review</a>
303-5	Water consumption			Appendices – Performance data		
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.	Other ESG disclosures – 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		Policies on minimising the issuer's significant impact on the environment and other raw materials.		
	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.		<a href="#">Swire Pacific Sustainable Development Policy and related policies</a>

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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.  Policies on minimising the issuer's significant impact on the environment and natural resources.	SwireTHRIVE – Climate	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				
	305-1	Direct (Scope 1) GHG emissions	KPI A1.1	The types of emissions and respective emissions data.	Appendices – Performance Data	<a href="#">Swire Pacific 2021 Annual Report - Sustainable Development Review</a>
			KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	SwireTHRIVE – Climate	
305-2	Energy indirect (Scope 2) GHG emissions					
305-5	Reduction of GHG emissions	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.			

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GRI Standards topic-specific standard	GRI Ref.	Description	HKEX ESG Ref.	Description	Report section	Remarks
<b>Environmental</b>						
GRI 306: Waste 2020	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.	SwireTHRIVE – 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				
	306-1	Waste generation and significant waste-related impacts				<a href="#">Swire Pacific Sustainable Development Policy and related policies</a>
	306-2	Management of significant waste-related impacts	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.		
	306-3	Waste generated	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendices – Performance data SwireTHRIVE – Waste	
KPI A1.4			Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).			
GRI 307: Environmental 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				
	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	General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	Other ESG disclosures – Supply chain  Other ESG disclosures – Biodiversity	<a href="#">Swire Pacific Sustainable Procurement Policy</a>		
	103-2	The management approach and its components						
	103-3	Evaluation of the management approach						
							KPI B5.1	Number of suppliers by geographical region.
							KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.
		KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.					
			KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.				
						Swire Pacific does not have a centralised Procurement function. Each operating company is responsible for its own procurement, so we do not have group level supplier data.  This was deemed to not be material at group level, by our materiality assessment.		
<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.	Other ESG disclosures – Talent management  SwireTHRIVE – 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						
	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.

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<b>Social</b>						
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.	SwireTHRIVE – 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				
	103-3	Evaluation of the management approach				
	403-9	Work-related injuries	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Appendices – Performance data SwireTHRIVE – People	Swire Pacific only reports on the lost day rate, lost time injury rate and fatalities of our employees. We do not disclose occupational health & safety data by gender and region.
		KPI B2.2	Lost days due to work injury.			
		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.	Other ESG disclosures - Talent Management	
	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 B3.1	The percentage of employees trained by gender and employee category.	Appendices – Performance data	
		KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendices – Performance data Other ESG disclosures – Talent management		



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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.	SwireTHRIVE – 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				
	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.	Appendices – Performance Data SwireTHRIVE – People	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			Appendices – Performance Data SwireTHRIVE – People	
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.	SwireTHRIVE – 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				
	103-3	Evaluation of the management approach				
	406-1	Incidents of discrimination and corrective actions taken				
GRI 408: Child Labour 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.	Other ESG disclosures – Supply chain Other ESG disclosures – Governance	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.  This was deemed to not be material at group level, by our materiality assessment.
	103-2	The management approach and its components	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		
	103-3	Evaluation of the management approach	KPI B4.2	Description of steps taken to eliminate such practices when discovered.		

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<b>Social</b>						
GRI 409: Forced or Compulsory Labour 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.	Other ESG disclosures – Supply chain Other ESG disclosures – Governance	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.  This was deemed to not be material at group level, by our materiality assessment.
	103-2	The management approach and its components	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		
	103-3	Evaluation of the management approach	KPI B4.2	Description of steps taken to eliminate such practices when discovered.		
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.	SwireTHRIVE – Communities	
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
			KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).		
			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	General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	Other ESG disclosures – Supply chain	<a href="#">Swire Pacific Sustainable Procurement Policy</a>
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
			KPI B5.1	Number of suppliers by geographical region.		Swire Pacific does not have a centralised Procurement function. Each operating company is responsible for its own procurement, so we do not have group level supplier data.  This was deemed to not be material at group level, by our materiality assessment.
			KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.		
			KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		
GRI 415: Public Policy 2016	103-1	Explanation of the material topic and its boundary			Other ESG disclosures – Governance	This was deemed to not be material at group level, by our materiality assessment.
	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	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Other ESG disclosures - Customers	
	103-2	The management approach and its components				
	103-3	Evaluation of the management approach				
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data				

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<b>Social</b>						
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.  This was deemed to not be material at group level, by our materiality assessment.
	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				
<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.	Other ESG disclosures –Customers	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.
			KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.		This was deemed to not be material at group level, by our materiality assessment.
			KPI B6.2	Number of products and service related complaints received and how they are dealt with.		
			KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		
			KPI B6.4	Description of quality assurance process and recall procedures.		