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GRI Standards Topic Specific Standard	GRI ref.	Description	HKEX ESG guide ref.	Description	Report section	Remarks
HKEX mandatory disclosure requirements						
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.	Our business - Our approach to sustainable development	
N/A	N/A	N/A	Reporting Principles	Materiality	About our report - Assessing materiality About our report - Stakeholder engagement	Swire Pacific Reporting Methodology 2023
				Quantitative	About our report - Overview	
				Consistency	Appendices - Performance data	
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	Swire Pacific Reporting Methodology 2023

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Economic						
GRI 201: Economic Performance 2016	3-3	Management of material topic	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 Our business - Climate-related financial disclosures	Swire Pacific 2023 Annual Report - Financial Review
	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 - Climate-related financial disclosures	
GRI 205: Anti-corruption 2016	3-3	Management of material topic	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.
	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.		
KPI B7.2			Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.		Whistleblowing Policy	
GRI 206: Anti-competitive Behaviour 2016	3-3	Management of material topic			Other ESG disclosures – Supply chain	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.
	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices				

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Environmental											
GRI 301: Materials 2016	3-3	Management of material topic	General Disclosure A2, A3	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Policies on minimising the issuer's significant impact on the environment and natural resources.</p>	Other ESG disclosures – Supply chain	<p>Swire Pacific Sustainable Development Policy and related policies.</p> <p>It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.</p>					
				KPI A2.5			Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.				
GRI 302: Energy 2016	3-3	Management of material topic	General Disclosure A2, A3	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Policies on minimising the issuer's significant impact on the environment and natural resources.</p>	SwireTHRIVE – Climate	<p>Swire Pacific Sustainable Development Policy and related policies.</p> <p>It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.</p>					
				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	Swire Pacific 2023 Annual Report - Sustainability Update
				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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Environmental						
GRI 303: Water and Effluents 2018	3-3	Management of material topic	General Disclosure A2, A3	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Policies on minimising the issuer's significant impact on the environment and natural resources.</p>	SwireTHRIVE – Water	<p>Swire Pacific Sustainable Development Policy and related policies.</p> <p>It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.</p>
	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	Swire Pacific 2023 Annual Report - Sustainability Update
303-5	Water consumption			Appendices – Performance data		
GRI 304: Biodiversity 2016	3-3	Management of material topic	General Disclosure A2, A3	<p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Policies on minimising the issuer's significant impact on the environment and other raw materials.</p>	Other ESG disclosures – Nature	<p>Swire Pacific Sustainable Development Policy and related policies.</p> <p>It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.</p>
	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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Environmental						
GRI 305: Emissions 2016	3-3	Management of material topic	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	Swire Pacific Sustainable Development Policy and related policies. It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.
	305-1	Direct (Scope 1) GHG emissions	KPI A1.1	The types of emissions and respective emissions data.	Appendices – Performance data	Swire Pacific 2023 Annual Report - Sustainability Review
			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				
	305-3	Other indirect (Scope 3) 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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Environmental						
GRI 306: Waste 2020	3-3	Management of material topic	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	Swire Pacific Sustainable Development Policy and related policies. It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.
	306-1	Waste generation and significant waste-related impacts				
	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 KPI A1.4	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendices – Performance data SwireTHRIVE – Waste	

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Environmental						
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	Swire Pacific Sustainable Procurement Policy Swire Pacific does not have a centralised procurement function. Each operating company is responsible for its own procurement. See our operating companies’ sustainability reports for details.
			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.	Other ESG disclosures – Nature	
			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.		
Social						
GRI 401: Employment 2016	3-3	Management of material topic	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.
	401-1	New employee hires and employee turnover	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendices – Performance data	

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Social						
GRI 403: Occupational Health and Safety 2018	3-3	Management of material topic	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.	Other ESG disclosures – People	It is not considered that any individual laws or regulations have a significant impact on the Swire Pacific Group.
	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 Other ESG disclosures – 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. Our historical performance data is included in our archived Sustainable Development Reports. Refer to our corporate website.
			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	3-3	Management of material topic	General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Other ESG disclosures – People	
	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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Social						
GRI 405: Diversity and Equal Opportunity 2016	3-3	Management of material topic	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.
	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	3-3	Management of material topic	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.
	406-1	Incidents of discrimination and corrective actions taken				
GRI 408: Child Labour 2016	3-3	Management of material topic	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.
			KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		See our operating companies' sustainability reports for details.
			KPI B4.2	Description of steps taken to eliminate such practices when discovered.		

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Social						
GRI 409: Forced or Compulsory Labour 2016	3-3	Management of material topic	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.
GRI 413: Local Communities 2016	3-3	Management of material topic	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	
			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.		
GRI 414: Supplier Social Assessment 2016	3-3	Management of material topic	General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	Other ESG disclosures – Supply chain	Swire Pacific Sustainable Procurement Policy Swire Pacific Supplier Code of Conduct Swire Pacific does not have a centralised procurement function. Each operating company is responsible for its own procurement. See our operating companies' sustainability reports for details.
			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.		

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Social						
GRI 415: Public Policy 2016	3-3	Management of material topic			Other ESG disclosures – Governance	This was deemed to not be material at group level, by our materiality assessment.
GRI 418: Customer Privacy 2016	3-3	Management of material topic	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Our business – Risk management – Cybersecurity Other ESG disclosures – Customers	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data				
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.	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.		The approach of our major businesses to material customer issues is described in this report. Further information is available in our operating companies' sustainability reports .
			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.		