

## Content Indices for Reporting Guidelines - FY2023

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Note: GD: General Disclosure | MD: Mandatory Disclosure | KPI: Key Performance Indicator

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
<b>GRI 2: General Disclosures 2021</b>					
The organisation and its reporting practices	2-1	-	-	Organisational details (the legal name; the nature of ownership and legal form; the location of its headquarters; and the countries of operation)	Annual Report 2023
	2-2	-	-	Entities included in the organisation's sustainability reporting	About this Section
	2-3	-	-	Reporting period, frequency and contact point	About this Section
	2-4	-	-	Restatements of information	Corporate Sustainability Website - Sustainability Performance Data Table 2023
	2-5	-	-	External assurance	About this Section Corporate Sustainability Website - Limited Assurance Report
Activities and workers	2-6	-	-	Activities, value chain and other business relationships	Annual Report 2023 Corporate Website - Company Profile Corporate Sustainability Website - New World Ecosystem Corporate Sustainability Website - Supplier Code of Conduct Affirming Our Pioneering Efforts Our Collaborative Ecosystem  There were no significant changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.
	2-7	6	KPI B1.1	Employees	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Our People - Talent Attraction, Retention and Development
	2-8	-	-	Workers who are not employees	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Our People
Governance	2-9	-	-	Governance structure and composition	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Governance Structure
	2-10	-	-	Nomination and selection of the highest governance body	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Governance Structure
	2-11	-	-	Chair of the highest governance body	Annual Report 2023 - Corporate Governance Report section
	2-12	7	-	Role of the highest governance body in overseeing the management of impacts	Annual Report 2023 - Corporate Governance Report section Leadership and Governance
	2-13	7	-	Delegation of responsibility for managing impacts	Annual Report 2023 - Corporate Governance Report section Leadership and Governance
	2-14	7	-	Role of the highest governance body in sustainability reporting	Leadership and Governance - Governance Structure Corporate Sustainability Website - Our Management Structure
	2-15	-	-	Conflicts of interest	Annual Report 2023 - Corporate Governance Report section Corporate Sustainability Website - Conflict of Interest Policy
	2-16	-	-	Communication of critical concerns	Annual Report 2023 - Corporate Governance Report section Corporate Sustainability Website - Whistleblowing Policy Leadership and Governance - Managing ESG Risks and Opportunities
	2-17	-	-	Collective knowledge of the highest governance body	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Managing ESG Risks and Opportunities
	2-18	-	-	Evaluation of the performance of the highest governance body	Annual Report 2023 - Corporate Governance Report section

## Content Indices for Reporting Guidelines - FY2023

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Note: GD: General Disclosure | MD: Mandatory Disclosure | KPI: Key Performance Indicator

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Governance (cont'd)	2-19	-	-	Remuneration policies	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Governance Structure
	2-20	-	-	Process to determine remuneration	Annual Report 2023 - Corporate Governance Report section
	2-21	-	-	Annual total compensation ratio	Annual Report 2023 - Notes to the Financial Statements section
	-	7	MD 13	ESG-related Governance structure	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Governance Structure
Strategy, policies and practices	2-22	-	-	Statement on sustainable development strategy	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Message from Management
	2-23	8	-	Policy commitments	Corporate Sustainability Website - Sustainability Governance & Policies Leadership and Governance - Governance Structure Our People - Diversity in the Workplace
	2-24	-	-	Embedding policy commitments	Corporate Sustainability Website - Sustainability Governance & Policies Leadership and Governance - Governance Structure Our People - Talent Attraction, Retention and Development
	2-25	-	-	Processes to remediate negative impacts	Annual Report 2023 - Corporate Governance Report section Corporate Sustainability Website - Risk Management / Whistleblowing Policy
	2-26	-	-	Mechanisms for seeking advice and raising concerns	Annual Report 2023 - Corporate Governance Report section Corporate Sustainability Website - Whistleblowing Policy
	2-27	-	-	Compliance with laws and regulations	We were not subject to significant fines or nonmonetary sanctions for non-compliance with such laws or regulations during the reporting period.
	2-28	8	-	Membership associations	Corporate Sustainability Website - Performance & Reporting Major Achievements & ESG Highlights
	-	7, 8, 9	Aspect A4 GD	Policies on identification and mitigation of significant climate-related issues	Accelerating Towards Net Zero - Ensuring a Climate-resilient Future Accelerating Towards Net Zero - Driving Decarbonisation
	-	7, 8, 9	KPI A4.1	Description of the significant climate-related issues, and the actions taken to manage them	Accelerating Towards Net Zero - Ensuring a Climate-resilient Future Accelerating Towards Net Zero - Driving Decarbonisation
Stakeholder engagement	2-29	-	-	Approach to stakeholder engagement	Corporate Sustainability Website - Our Stakeholders Leadership and Governance - Stakeholder Engagement and Materiality Assessment
<b>GRI 3: Material Topics 2021</b>					
Disclosures on material topics	3-1	-	MD 14 MD 15	Process to determine material topics	Leadership and Governance - Stakeholder Engagement and Materiality Assessment
	3-2	-	MD 14	List of material topics	Leadership and Governance - Stakeholder Engagement and Materiality Assessment
<b>Topic-specific disclosures</b>					
<b>Economic</b>					
Economic Performance 2016	3-3	-	-	Management of material topics	Annual Report 2023 - Management Discussion and Analysis section
	201-1	-	-	Direct economic value generated and distributed	Annual Report 2023 - Financial Statements
	201-2	7, 8, 9	-	Financial implications and other risks and opportunities due to climate change	Accelerating Towards Net Zero - Ensuring a Climate-resilient Future
	201-3	-	-	Defined benefit plan obligations and other retirement plans	Annual Report 2023 - We report on our benefit plan obligations and retirement benefits for employees in the Notes to the Financial Statements section.

## Content Indices for Reporting Guidelines - FY2023

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Note: GD: General Disclosure | MD: Mandatory Disclosure | KPI: Key Performance Indicator

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Indirect Economic Impacts 2016	3-3	8, 9	-	Management of material topics	Leadership and Governance
	203-1		-	Infrastructure investments and services supported	Annual Report 2023 - Report of the Directors, Donations Leadership and Governance - Message from Management Leadership and Governance - Creating Shared Value Affirming Our Pioneering Efforts - Enriching Life through Culture Stepping up Our Sustainable Finance Ambition Creating Sustainable Communities - Caring through Sharing
	203-2		-	Significant indirect economic impacts	Annual Report 2023
Anti-corruption 2016	3-3	10	Aspect B7 GD	Management of material topics	Annual Report 2023 - Corporate Governance Report section Leadership and Governance - Managing ESG Risks and Opportunities Our People - Talent Attraction, Retention and Development
	205-1		KPI B7.1	Operations assessed for risks related to corruption	
	205-2		KPI B7.3	Communication and training about anti-corruption policies and procedures	
	205-3		KPI B7.1	Confirmed incidents of corruption and actions taken	NWD had zero concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period.
	-		KPI B7.2	Description of whistle-blowing procedures, how preventive measures and whistle-blowing is implemented and monitored	Corporate Sustainability Website - Sustainability Governance & Policies Leadership and Governance - Managing ESG Risks and Opportunities
<b>Environmental</b>					
Materials 2016	3-3	7, 8, 9	Aspect A2 GD Aspect A3 GD	Management of material topics	Leadership and Governance - Creating Shared Value Accelerating Towards Net Zero - Driving Decarbonisation
	301-1		KPI A2.5	Materials used by weight or volume	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Packaging materials were not considered material for the Group's core businesses hence such data are not disclosed.
Energy 2016	3-3	7, 8, 9	Aspect A2 GD Aspect A3 GD	Management of material topics	Leadership and Governance - Creating Shared Value Accelerating Towards Net Zero - Driving Decarbonisation
	302-1		KPI A2.1	Energy consumption within the organisation	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Accelerating Towards Net Zero - Driving Decarbonisation
	302-3		KPI A2.1	Energy intensity	
	302-4		KPI A2.3	Reduction of energy consumption	
Water and Effluents 2018	3-3	7, 8	Aspect A2 GD Aspect A3 GD	Management of material topics	Corporate Sustainability Website - Sustainability Performance Data Table 2023
	303-5		KPI A2.2	Water consumption	Accelerating Towards Net Zero - Water Management
	-		KPI A2.4	Water sourcing and water efficiency	
Biodiversity 2016	3-3		Aspect A3 GD	Management of material topics	Accelerating Towards Net Zero - Conserving Biodiversity

## Content Indices for Reporting Guidelines - FY2023

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Note: GD: General Disclosure | MD: Mandatory Disclosure | KPI: Key Performance Indicator

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Emissions 2016	3-3	7, 8, 9	Aspect A1 GD Aspect A3 GD KPI A1.5	Management of material topics	Leadership and Governance Accelerating Towards Net Zero - Ensuring a Climate-resilient Future Accelerating Towards Net Zero - Driving Decarbonisation
	305-1		KPI A1.1 KPI A1.2 KPI A3.1	Direct (Scope 1) GHG emissions	
	305-2		KPI A1.1 KPI A1.2 KPI A3.1	Energy indirect (Scope 2) GHG emissions	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Accelerating Towards Net Zero - Ensuring a Climate-resilient Future Accelerating Towards Net Zero - Driving Decarbonisation
	305-3		-	Other indirect (Scope 3) GHG emissions	
	305-4		KPI A1.2	GHG emissions intensity	
	305-5		KPI A1.5	Reduction of GHG emissions	
	305-7		KPI A1.1	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Corporate Sustainability Website - Sustainability Performance Data Table 2023
Waste 2020	3-3	7, 8, 9	Aspect A1 GD Aspect A3 GD KPI A1.6 KPI A3.1	Management of material topics	Leadership and Governance Accelerating Towards Net Zero - Waste Management
	306-3		-	Waste generated	
	306-4		KPI A1.3 KPI A1.4	Waste diverted from disposal	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Accelerating Towards Net Zero - Waste Management
	306-5		KPI A1.3 KPI A1.4	Waste directed to disposal	
Supplier Environmental Assessment 2016	3-3	7, 8	Aspect A1 GD	Management of material topics	
	-		Aspect B5 GD	Policies on managing environmental risk in supply chains	
	308-1		KPI B5.2	New suppliers that were screened using environmental criteria	Corporate Sustainability Website - Sustainability Governance & Policies Leadership and Governance - Managing ESG Risks and Opportunities Our Collaborative Ecosystem - Collaborating with Supply Chain Partners
	-		KPI B5.3	Practices used to identify environmental risks along the supply chain	
-	KPI B5.4	Practices used to promote environmentally preferable products and services when selecting suppliers			
<b>Social</b>					
Employment 2016	3-3	1, 3, 4, 6, 8	Aspect B1 GD	Management of material topics	Leadership and Governance Our People - Talent Attraction, Retention, and Development  There were 0 non-compliance and 5 grievance cases during the reporting period. Of the grievance cases, 2 were resolved and 3 were pending as of 30 June 2023.
	401-1		KPI B1.2	New employee hires and employee turnover	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Our People - Talent Attraction, Retention and Development
	401-3		-	Parental leave	Corporate Sustainability Website - Sustainability Performance Data Table 2023

## Content Indices for Reporting Guidelines - FY2023

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Note: GD: General Disclosure | MD: Mandatory Disclosure | KPI: Key Performance Indicator

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Occupational Health and Safety 2018	3-3	1, 6	Aspect B2 GD	Management of material topics	Leadership and Governance Our Collaborative Ecosystem - Collaborating with Supply Chain Partners Our People - Promoting Employee Wellness
	403-1		KPI B2.3	Occupational health and safety management system	Our Collaborative Ecosystem - Collaborating with Supply Chain Partners Our People - Promoting Employee Wellness
	403-5		KPI B2.3	Workers training on occupational health and safety	Our People - Promoting Employee Wellness
	403-6		-	Promotion of worker health	Our People - Promoting Employee Wellness
	403-9		KPI B2.1 KPI B2.2	Work-related fatalities and injuries	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Our People - Promoting Employee Wellness
Training and Education 2016	3-3	6	Aspect B3 GD	Management of material topics	Leadership and Governance Our Collaborative Ecosystem - Caring for Our Customers Our People - Talent Attraction, Retention and Development
	404-1		KPI B3.2	Average hours of training per year per employee	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Our People - Talent Attraction, Retention and Development
	404-3		-	Percentage of employees receiving regular performance and career development reviews	
	-		Aspect B3 GD	Description of training activities	
	-		KPI B3.1	The percentage of employees trained by gender and employee category	
Diversity and Equal Opportunity 2016	3-3	1, 3, 6, 8	Aspect B1 GD	Management of material topics	Annual Report 2023 - Corporate Governance Report section Our People
	405-1		-	Diversity of governance bodies and employees	Annual Report 2023 - Corporate Governance Report section Corporate Sustainability Website - Sustainability Performance Data Table 2023 Leadership and Governance - Governance Structure Our People - Diversity in the Workplace
	405-2		-	Ratio of basic salary and remuneration of women to men	Corporate Sustainability Website - Sustainability Performance Data Table 2023 Our People - Diversity in the Workplace
Non-discrimination 2016	3-3	1, 2, 3, 6, 8	Aspect B1 GD	Management of material topics	Leadership and Governance Our People - Diversity in the Workplace
	406-1		-	Incidents of discrimination and corrective actions taken	There were no confirmed incidents or non compliances or grievances during the reporting period.
Forced or Compulsory Labour	3-3	1, 2, 4, 5, 8	Aspect B4 GD	Policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	Our People - Diversity in the Workplace
	-		KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	Our People - Diversity in the Workplace
	-		KPI B4.2	Description of steps taken to eliminate such practices when discovered	We specify in our Human Rights Policy and Code of Conduct for Supplier and Contractor that we forbid our suppliers or contractors from using child labour and/or forced labour. There were no non-compliance cases related to child or forced labour during the reporting period.

## Content Indices for Reporting Guidelines - FY2023

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Note: GD: General Disclosure | MD: Mandatory Disclosure | KPI: Key Performance Indicator

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Local Communities	3-3	7, 8	Aspect B8 GD	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	Leadership and Governance Creating Sustainable Communities - Caring through Sharing
	413-1		-	Operations with local community engagement, impact assessments, and development programs	Affirming Our Pioneering Efforts - Enriching Life through Culture
	-		KPI B8.1	Focus areas of contribution	Annual Report 2023 - Report of the Directors, Donations Creating Sustainable Communities - Caring through Sharing Creating Sustainable Communities - Empowering the Next Generation through Creative Thinking
	-		KPI B8.2	Resources contributed to the focus area	Creating Sustainable Communities - Enriching Life through Art
Supplier Social Assessment 2016	3-3	1, 2, 3, 4, 5, 6, 10	Aspect B5 GD	Management of material topics	Leadership and Governance Our Collaborative Ecosystem - Collaborating with Supply Chain Partners
	414-1		KPI B5.2	New suppliers that were screened using social criteria	
	-		KPI B5.1	Number of suppliers by geographical region	
	-		KPI B5.3	Practices used to identify social risks along the supply chain	
Customer Health and Safety 2016	3-3	-	Aspect B6 GD	Management of material topics	Leadership and Governance Our Collaborative Ecosystem - Caring for Our Customers  There were no material non-compliance cases during the reporting period.
	416-1		Aspect B6 GD	Assessment of the health and safety impacts of product and service categories	Our Collaborative Ecosystem - Caring for Our Customers
	-		KPI B6.1	Percentage of total products sold or shipped subject to recalls for health and safety reasons	NWD has always placed the utmost priority on safety and quality in its property development projects. For handling <a href="#">The Pavilia Farm III incident</a> , the Group proactively decided to demolish and rebuild the structures concerned to ensure peace of mind for buyers, and it has handled this incident in an open and most transparent manner. We will continue to adopt the best practices in the industry in regards to building safety and quality.
	-		KPI B6.4	Description of quality assurance process and recall procedures	
Marketing and Labelling 2016	3-3	-	Aspect B6 GD	Management of material topics	Our Collaborative Ecosystem - Caring for Our Customers
	417-2		-	Incidents of non-compliance concerning product and service information and labeling	No incidents of material non-compliance during the reporting period.
	417-3		-	Incidents of non-compliance concerning marketing communications	No incidents of material non-compliance during the reporting period.
Customer Privacy 2016	3-3	-	Aspect B6 GD KPI B6.5	Management of material topics	Our Collaborative Ecosystem - Caring for Our Customers
	418-1		KPI B6.2	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Our Collaborative Ecosystem - Caring for Our Customers  There were no confirmed substantiated complaints or losses of customer data during the reporting period.
Product Responsibility	-	-	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Our Collaborative Ecosystem - Caring for Our Customers  We have relevant policy in place to observe and protect intellectual property rights.

Topic	Code	Accounting Metric	Remarks and References
Energy Management	IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property subsector	100% commercial properties under NWD's operational control.
	IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property subsector	(1) Corporate Sustainability Website - Performance & Reporting (2) 100% commercial properties under NWD's operational control. (3) Corporate Sustainability Website - Performance & Reporting
	IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	Corporate Sustainability Website - Performance & Reporting Accelerating Towards Net Zero
	IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property subsector	Nil. NWD did not manage any asset in the U.S. during the reporting year.
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Green Building Leadership Accelerating towards Net Zero - Driving Decarbonisation
Water Management	IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	(1) 100% commercial properties under NWD's operational control. (2) We have conducted the physical risk assessment in FY2019 for our major properties and no water stress was found. As of FY2023, we are currently refreshing the scenario analysis conducted in FY2019 to test our resilience to the key climate-related risks and opportunities we have identified. The scope of properties considered under the analysis includes over 100 key asset locations in Hong Kong, Mainland China and Southeast Asia.
	IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	(1) Water withdrawal data collection and management mechanism is under development and optimisation. (2) Water withdrawal data collection and management mechanism is under development and optimisation.
	IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Water withdrawal data collection and management mechanism is under development and optimisation.
	IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	Accelerating Towards Net Zero - Water Management
Management of Tenant Sustainability Impacts	IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency related capital improvements and (2) associated leased floor area, by property sector	(1) Relevant leases are under development (2) Relevant leases are under development
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	(1) Accelerating Towards Net Zero - Driving Decarbonisation (2) Tenant water withdrawal data collection and management mechanism is under development and optimisation.
	IF-RE-410a.3	Discussion of approach to measuring, incentivising, and improving sustainability impacts of tenants	Accelerating Towards Net Zero - Driving Decarbonisation
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	Accelerating Towards Net Zero - Ensuring a Climate-resilient Future
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Accelerating Towards Net Zero - Ensuring a Climate-resilient Future

Code	Activity Metric	Remarks and Reference
IF-RE-000.A	Number of assets, by property sector	Please refer to Annual Report 2023 P. 300-301 and P. 306-311.
IF-RE-000.B	Leasable floor area, by property sector	Please refer to Annual Report 2023 P. 300-301 and P. 306-311.
IF-RE-000.C	Percentage of indirectly managed assets, by property sector	Nil
IF-RE-000.D	Average occupancy rate, by property sector	Please refer to Annual Report 2023 P. 9-10, 15-16, 152.

Note: The Companies disclose against the SASB criteria on a voluntary basis only.

Disclosure Area	Recommended Disclosure	Remarks and References
Governance	Disclose the organisation's governance around climate-related risks and opportunities	Annual Report 2023 - Corporate Governance Report section - Sustainability Committee
	a. Describe the board's oversight of climate-related risks and opportunities	Leadership and Governance - Governance Structure
	b. Describe management's role in assessing and managing climate-related risks and opportunities	Leadership and Governance - Managing ESG Risks and Opportunities Accelerating towards Net Zero - Ensuring a Climate-resilient Future
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.	
	a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	Leadership and Governance - Managing ESG Risks and Opportunities Accelerating towards Net Zero - Ensuring a Climate Resilient Future
	b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	Accelerating towards Net Zero - Driving Decarbonisation
Risk Management	Disclose how the organisation identifies, assesses, and manages climate-related risks.	
	a. Describe the organisation's processes for identifying and assessing climate-related risks	Annual Report 2023 - Corporate Governance Report section - Key Risks of the Group
	b. Describe the organisation's processes for managing climate-related risks	Leadership and Governance - Managing ESG Risks and Opportunities
Metrics and Targets	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	Accelerating towards Net Zero - Ensuring a Climate Resilient Future
	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	
	a. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	Accelerating towards Net Zero - Ensuring a Climate Resilient Future Accelerating towards Net Zero - Driving Decarbonisation
	b. Disclose Scope 1, Scope 2, and if appropriate, Scope 3 GHG emissions, and the related risks	Corporate Sustainability Website - Performance & Reporting
	c. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	