

Content Indices for Reporting Guidelines

GRI Standards, UN Global Compact and HKEX ESG Guide Index

Notes (*): 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
GENERAL DISCLOSURES (2016)					
Organisational Profile	102-1	-	-	Name of the organisation	<ul style="list-style-type: none"> Corporate Information and Management Discussion and Analysis sections (P. 106 and P. 130 - 137) Principal Subsidiaries, Principal Joint Ventures and Principal Associated Companies under Notes to the Financial Statements section contain information about our principal activities (P. 260 - 276). Principal Projects Summary section provides information on quantity of products and services provided including major property development and investment projects in Hong Kong and Mainland China, hotels and infrastructure projects (P. 279 - 293).
	102-2	-	-	Activities, brands, products, and services	
	102-3	-	-	Location of headquarters	
	102-4	-	-	Location of operations	
	102-5	-	-	Nature of ownership and legal form	
	102-6	-	-	Markets served	
	102-7	-	-	Scale of the organisation	
	102-8	-	KPI B1.1	Number of employees and other workers	Growing with Our People Corporate Sustainability Website – Performance & Reporting
	102-9	-	-	Supply chain description	Collaborating with Supply Chain Partners
	102-10	-	-	Significant changes to the organisation and its supply chain	Collaborating with Supply Chain Partners Management Discussion and Analysis section (P. 130 - 137)
	102-11	7	-	Precautionary approach	Leadership and Governance
	102-12	-	-	External initiatives	Major Achievements & ESG Highlights
	102-13	1, 8	-	Memberships of external associations	Corporate Sustainability Website – Performance & Reporting
Strategy	102-14	-	-	Statement from the most senior decision-maker	Message from Management

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References
				of the organisation	
	102-15	-	-	Key impacts, risks and opportunities	Leadership and Governance Corporate Governance Report section (P. 78 – 103)
	-	-	Aspect A4 GD	Policies on identification and mitigation of significant climate-related issues	Action for a Climate-resilient Future
	-	-	KPI A4.1	Description of the significant climate-related issues, and the actions taken to manage them	Action for a Climate-resilient Future
Ethics and Integrity	102-16	-	-	Values, principles, standards, and norms of behaviour	Message from Management Leadership and Governance Growing with Our People
	102-17	1, 2, 10	-	Mechanisms for advice and concerns about ethics	Leadership and Governance
Governance	102-18	-	-	Governance structure	Leadership and Governance
	-	-	MD 13	ESG-related Governance structure	Leadership and Governance Action for a Climate-resilient Future
Stakeholder Engagement	102-40	-	-	List of stakeholder groups engaged	Leadership and Governance Corporate Sustainability Website – Our Stakeholders
	102-41	1, 3	-	Percentage of total employees covered by collective bargaining agreements	Within the scope of the Report, none of our employees are covered by collective bargaining agreements.
	102-42	-	-	Identification and selection of stakeholders	Leadership and Governance
	102-43	-	-	Stakeholder engagement approach	Corporate Sustainability Website – Our Stakeholders
	102-44	-	-	Key topics and concerns raised, and the organisation’s response	
Reporting Practice	102-45	-	-	Entities included in the consolidated financial statements	Principal Subsidiaries, Principal Joint Ventures, Principal Associated Companies under Notes to the Financial Statements section (P. 260 - 276)
	102-46	-	MD 14 MD 15	Process for defining report content and topic boundaries	About this Section
	102-47	-	MD 14	List of material topics	Leadership and Governance
	102-48	-	-	Restatements of information	Corporate Sustainability Website – Performance & Reporting

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References
	102-49	-	MD 14	Significant changes in material topics and topic boundaries	Leadership and Governance Corporate Sustainability Website – Performance & Reporting
	102-50	-	-	Reporting period	About this Section
	102-51	-	-	Date of most recent report	Our Annual Report 2020, which contains a Corporate Sustainability chapter, was published in October 2020.
	102-52	-	-	Reporting cycle	The report is published on an annual basis.
	102-53	-	-	Contact point for enquiries	About this Section
	102-54	-	MD 14	Claims of reporting in accordance with the GRI Standards	
	102-55	-	-	GRI content index	Corporate Sustainability Website – Content Indices for Reporting Guidelines
	102-56	-	-	External assurance	About this Section Corporate Sustainability Website – Verification Statement
TOPIC-SPECIFIC DISCLOSURES					
ECONOMIC					
Economic Performance (2016)	103-1	-	-	Management approach disclosure	Management Discussion and Analysis section (P. 130 - 137)
	103-2				
	103-3	7, 8, 9	-	Direct economic value generated and distributed	Consolidated Income Statement section (P. 146)
	201-1				
	201-2				
201-3	-	-	Defined benefit plan obligations and other retirement plans	We report on our benefit plan obligations and retirement benefits for employees in the Notes to the Financial Statements section (P. 156 - 276).	
Indirect Economic Impacts (2016)	103-1	8, 9	-	Management approach disclosure	Leadership and Governance
	103-2				
	103-3				
	203-1	-	-	Infrastructure investments and services supported	Creating Shared Value
Anti-corruption (2016)	103-1	10	Aspect B7 GD	Management approach disclosure	Leadership and Governance
	103-2				

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References	
	103-3				NWD had zero concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period. Leadership and Governance	
	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		
			KPI B7.2	Description of whistle-blowing procedures, how preventive measures and whistle-blowing is implemented and monitored		
ENVIRONMENTAL						
Materials Use (2016)	103-1 103-2 103-3	7, 8	Aspect A2 GD Aspect A3 GD	Management approach disclosure	Leadership and Governance Supporting the Transition to a Greener Future	
	301-1		KPI A2.5	Materials used by weight or volume Total packaging material used for finished products	Corporate Sustainability Website – Performance & Reporting Packaging materials were not considered material for the Group’s core businesses hence such data are not disclosed.	
Energy (2016)	103-1 103-2 103-3	7, 8, 9	Aspect A2 GD Aspect A3 GD	Management approach disclosure	Leadership and Governance Supporting the Transition to a Greener Future	
	302-1		KPI A2.1	Energy consumption within the organisation	Corporate Sustainability Website – Performance & Reporting Supporting the Transition to a Greener Future	
	302-3		KPI A2.1	Energy intensity		
	302-4		KPI A2.3	Reduction of energy consumption		
Water and Effluents (2018)	103-1 103-2 103-3	7, 8	Aspect A2 GD Aspect A3 GD	Management approach disclosure	Leadership and Governance Supporting the Transition to a Greener Future	
	303-1		KPI A2.2	Water consumption and intensity	Corporate Sustainability Website – Performance & Reporting Supporting the Transition to a Greener Future	
	-		KPI A2.4	Water sourcing and water efficiency		

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References
Emissions (2016)	103-1 103-2 103-3	7, 8, 9	Aspect A1 GD Aspect A3 GD KPI A1.5	Management approach disclosure	Leadership and Governance Supporting the Transition to a Greener Future
	305-1		KPI A1.1 KPI A1.2 KPI A3.1	Direct (Scope 1) GHG emissions	Corporate Sustainability Website – Performance & Reporting Supporting the Transition to a Greener Future
	305-2		KPI A1.1 KPI A1.2 KPI A3.1	Energy indirect (Scope 2) 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 (NO _x), Sulphur oxides (SO _x), and other significant air emissions	
	Waste (2020)		103-1 103-2 103-3	7, 8, 9	
306-4		KPI A1.3 KPI A1.4	Weight and type of waste diverted from disposal		Corporate Sustainability Website – Performance & Reporting Supporting the Transition to a Greener Future
306-5		KPI A1.3 KPI A1.4	Weight and type of waste directed to disposal and disposal method		
Environmental Compliance (2016)	103-1 103-2 103-3	7	Aspect A1 GD	Management approach disclosure	Leadership and Governance Supporting the Transition to a Greener Future
	307-1		Aspect A1 GD	Non-compliance with environmental laws and regulations	There was one sanction for non-compliance with laws and regulations during the reporting period, which was a conviction for breach of Noise Control Ordinance (Cap.400) of Hong Kong.
Supplier Environmental Assessment (2016)	103-1 103-2 103-3	7, 8	Aspect A1 GD	Management approach disclosure	Leadership and Governance Collaborating with Supply Chain Partners
	-		Aspect B5 GD	Policies on managing environmental risk in supply chains	

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References
	308-1		KPI B5.2	New suppliers that were screened using environmental criteria	
	-		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	
SOCIAL					
Employment (2016)	103-1 103-2 103-3	6	Aspect B1 GD	Management approach disclosure	Leadership and Governance Growing with Our People There were four non-compliance and 18 grievance cases during the reporting period. Of the grievance cases, 14 were resolved and 4 were pending as of 30 June 2021.
	401-1		KPI B1.2	New employees hiring and employee turnover	Corporate Sustainability Website – Performance & Reporting
Occupational Health and Safety (2018)	103-1 103-2 103-3	1	Aspect B2 GD	Management approach disclosure	Leadership and Governance Growing with Our People Collaborating with Supply Chain Partners
	403-1		KPI B2.3	Occupational health and safety management system	Growing with Our People Collaborating with Supply Chain Partners
	403-9		KPI B2.1 KPI B2.2	Number, rates and types of work-related injuries, lost days due to work-related injuries and, number and rate of work-related fatalities	Corporate Sustainability Website – Performance & Reporting Growing with Our People
Training and Education (2016)	103-1 103-2 103-3	6	Aspect B3 GD	Management approach disclosure	Leadership and Governance Growing with Our People
	404-1		KPI B3.2	Average hours of training per year per employee	Corporate Sustainability Website – Performance & Reporting
	-		Aspect B3 GD	Description of training activities	Corporate Sustainability Website – Performance & Reporting
	404-3		-	Percentage of employees receiving regular performance and career development reviews	Growing with Our People

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References
	-		KPI B3.1	The percentage of employees trained by gender and employee category	
Diversity and Equal Opportunity (2016)	103-1 103-2 103-3	6	Aspect B1 GD	Management approach disclosure	Growing with Our People Corporate Sustainability Website – Performance & Reporting
	405-1		-	Diversity of governance bodies and employees	Corporate Governance Report section (P. 78 - 103)
Non-discrimination (2016)	103-1 103-2 103-3	6	Aspect B1 GD	Management approach disclosure	Leadership and Governance Growing with Our People
	406-1		-	Incidents of discrimination and corrective actions taken	There were no confirmed incidents or non-compliances or grievances during the reporting period.
Human Right Assessment (2016)	103-1 103-2 103-3	1	-	Management approach disclosure	Growing with Our People
	412-1		-	Number and percentage of operations covered by human rights reviews, by country	Growing with Our People
Supplier Social Assessment (2016)	103-1 103-2 103-3	1, 2, 3, 4, 5, 6, 10	Aspect B5 GD	Management approach disclosure	Leadership and Governance 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)	103-1 103-2 103-3	-	Aspect B6 GD	Management approach disclosure	Leadership and Governance Innovating the Customer Journey There were no non-compliance cases during the reporting period.
	416-1		-	Assessment of the health and safety impacts of products and service categories	Innovating the Customer Journey
	-		KPI B6.1	Percentage of total products sold or shipped subject to recalls for health and safety reasons	We were not made aware of any recall of products for health and safety reasons that have a significant

GRI Standards Disclosure / Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide*	Description	Remarks and References
	-		KPI B6.4	Description of quality assurance process and recall procedures	impact on the Group during the reporting period.
Customer Privacy (2016)	103-1 103-2 103-3	-	Aspect B6 GD KPI B6.5	Management approach disclosure	Innovating the Customer Journey
	418-1		KPI B6.2	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no confirmed substantiated complaints or losses of customer data during the reporting period.
Child Labor and Forced Labor	-	4, 5	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 labor	Collaborating with Supply Chain Partners We specify in our 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.
	-		KPI B4.1	Description of measures to review employment practices to avoid child and forced labor	
	-		KPI B4.2	Description of steps taken to eliminate such practices when discovered	
Product Responsibility	-		KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	We have relevant policy in place to observe and protect intellectual property rights.
Local Communities	-	7, 8	KPI B8.1	Focus areas of contribution	Fostering Sustainable Communities
	-		KPI B8.2	Resources contributed to the focus area	Progress towards Our ESG Commitments

SASB Index

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 property
	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 property (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	Supporting the Transition to a Greener Future Corporate Sustainability Website – Performance & Reporting
	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	Supporting the Transition to a Greener Future
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 subsector	(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.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 subsector	(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 subsector	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	Supporting the Transition to a Greener Future
Management of Tenant	IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery	(1) Relevant leases are under development.

Topic	Code	Accounting Metric	Remarks and References
Sustainability Impacts		clause for resource efficiency related capital improvements and (2) associated leased floor area by property subsector	(2) Relevant leases are under development.
	IF-RE-410a.2	Percentage of tenants that are separately metered or sub-metered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	(1) Supporting the Transition to a Greener Future (2) 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	Supporting the Transition to a Greener Future
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in 100-year flood zones, by property subsector	Supporting the Transition to a Greener Future
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Supporting the Transition to a Greener Future
Code		Activity Metric	Remarks and References
IF-RE-000.A		Number of assets, by property subsector	Please refer to P. 282 – 283 and 288 - 291 in our 2021 Annual Report.
IF-RE-000.B		Leasable floor area, by property subsector	Please refer to P. 282 – 283 and 288 - 291 in our 2021 Annual Report.
IF-RE-000.C		Percentage of indirectly managed assets, by property subsector	Nil.
IF-RE-000.D		Average occupancy rate, by property subsector	Please refer to P. 10 and 134 in our 2021 Annual Report for the occupancy rate of our major properties.

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