

Content Indices for Reporting Guidelines

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
GRI 2: General Disclosures 2021					
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 2022
	2-2	-	-	Entities included in the organisation's sustainability reporting	Annual Report 2022
	2-3	-	-	Reporting period, frequency and contact point	About this Section sustainability@nwd.com.hk
	2-4	-	-	Restatements of information	N/A
	2-5	-	-	External assurance	About this Section Corporate Sustainability Website – Verification Statement
Activities and workers	2-6	-	-	Activities, value chain and other business relationships	Annual Report 2022 Affirming Our Pioneering Efforts Our Collaborative Ecosystem Corporate Sustainability Website - Company Profile Corporate Sustainability Website - New World Ecosystem Corporate Sustainability Website - Supplier Code of Conduct 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	Our People Corporate Sustainability Website - Performance & Reporting
	2-8	-	-	Workers who are not employees	Our People Corporate Sustainability Website - Performance & Reporting
Governance	2-9	-	-	Governance structure and composition	Leadership and Governance
	2-10	-	-	Nomination and selection of the highest governance body	Leadership and Governance
	2-11	-	-	Chair of the highest governance body	Leadership and Governance

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
	2-12	-	-	Role of the highest governance body in overseeing the management of impacts	Leadership and Governance
	2-13	-	-	Delegation of responsibility for managing impacts	Leadership and Governance
	2-14	-	-	Role of the highest governance body in sustainability reporting	Leadership and Governance
	2-15	-	-	Conflicts of interest	Annual Report 2022 – Corporate Governance Report section Corporate Sustainability Website – Conflict of Interest Policy
	2-16	-	-	Communication of critical concerns	Annual Report 2022 – Corporate Governance Report section Corporate Sustainability Website – Conflict of Interest Policy Leadership and Governance
	2-17	-	-	Collective knowledge of the highest governance body	Corporate Sustainability Website – Our Management Structure Annual Report 2022 – Corporate Governance Report section Leadership and Governance
	2-18	-	-	Evaluation of the performance of the highest governance body	Annual Report 2022 – Corporate Governance Report section Leadership and Governance
	2-19	-	-	Remuneration policies	Annual Report 2022 – Corporate Governance Report section
	2-20	-	-	Process to determine remuneration	Annual Report 2022 – Corporate Governance Report section
	2-21	-	-	Annual total compensation ratio	Our People – Diversity in the Workplace
	-	-	MD 13	ESG-related Governance structure	Leadership and Governance Corporate Sustainability Website – Our Stakeholders
Strategy, policies and practices	2-22	-	-	Statement on sustainable development strategy	Leadership and Governance Corporate Sustainability Website – Our Stakeholders
	2-23	-	-	Policy commitments	Corporate Sustainability Website – Sustainability Governance & Policies
	2-24	-	-	Embedding policy commitments	Corporate Sustainability Website – Sustainability Governance & Policies
	2-25	-	-	Processes to remediate negative impacts	Corporate Sustainability Website – Risk Management / Whistleblowing Policy
	2-26	-	-	Mechanisms for seeking advice and raising concerns	Corporate Sustainability Website – Whistleblowing Policy
	2-27	-	-	Compliance with laws and regulations	In FY2022, we were not subject to significant fines or nonmonetary sanctions for non-compliance with such laws or regulations.
	2-28	-	-	Membership associations	Major Achievements & ESG Highlights Corporate Sustainability Website – Performance & Reporting

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
	-	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	Leadership and Governance Corporate Sustainability Website – Our Stakeholders
GRI 3: Material Topics 2021					
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
Topic-specific disclosures					
Economic					
Economic Performance 2016	3-3	-	-	Management of material topics	Annual Report 2022 - Management Discussion and Analysis section
	201-1	-	-	Direct economic value generated and distributed	Annual Report 2022 - Consolidated Income Statement section
	201-2	7, 8, 9	-	Financial implications and other risks and opportunities due to climate change	Stepping Up Our Sustainable Finance Ambition
	201-3	-	-	Defined benefit plan obligations and other retirement plans	Annual Report 2022 - We report on our benefit plan obligations and retirement benefits for employees in the Notes to the Financial Statements section
Indirect Economic Impacts 2016	3-3	8, 9	-	Management of material topics	Leadership and Governance
	203-1		-	Infrastructure investments and services supported	Leadership and Governance - Creating Shared Value
	203-2		-	Significant indirect economic impacts	Annual Report 2022
Anti-corruption 2016	3-3	10	Aspect B7 GD	Management of material topics	Leadership and Governance
	205-1		KPI B7.1	Operations assessed for risks related to corruption	Annual Report 2022 - Corporate Governance Report section
	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

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Environmental					
Materials 2016	3-3	7, 8	Aspect A2 GD Aspect A3 GD	Management of material topics	Leadership and Governance Accelerating Towards Net Zero
	301-1		KPI A2.5	Materials used by weight or volume	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	3-3	7, 8, 9	Aspect A2 GD Aspect A3 GD	Management of material topics	Leadership and Governance Accelerating Towards Net Zero
	302-1		KPI A2.1	Energy consumption within the organisation	Corporate Sustainability Website – Performance & Reporting Accelerating Towards Net Zero - Driving Decarbonisation
	302-3		KPI A2.1	Energy intensity	Corporate Sustainability Website – Performance & Reporting
	302-4		KPI A2.3	Reduction of energy consumption	Accelerating Towards Net Zero - Driving Decarbonisation
Water and Effluents 2018	3-3	7, 8	Aspect A2 GD Aspect A3 GD	Management of material topics	Corporate Sustainability Website – Performance & Reporting Accelerating Towards Net Zero - Water Management
	303-5		KPI A2.2	Water consumption	Corporate Sustainability Website – Performance & Reporting
	-		KPI A2.4	Water sourcing and water efficiency	Accelerating Towards Net Zero - Water Management
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	Corporate Sustainability Website – Performance & Reporting Accelerating Towards Net Zero - Ensuring a Climate Resilient Future Accelerating Towards Net Zero - Driving Decarbonisation
	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	Corporate Sustainability Website – Performance & Reporting
	305-5		KPI A1.5	Reduction of GHG emissions	Accelerating Towards Net Zero - Ensuring a Climate Resilient Future Accelerating Towards Net Zero - Driving Decarbonisation
	305-7		KPI A1.1	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Corporate Sustainability Website – Performance & Reporting
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

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
	306-3		-	Waste generated	Corporate Sustainability Website – Performance & Reporting Accelerating Towards Net Zero - Waste Management
	306-4		KPI A1.3 KPI A1.4	Waste diverted from disposal	
	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	Corporate Sustainability Website - Sustainability Governance & Policies Leadership and Governance Our Collaborative Ecosystem
	-		Aspect B5 GD	Policies on managing environmental risk in supply chains	
	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	3-3	6	Aspect B1 GD	Management of material topics	Leadership and Governance Our People There were 1 non-compliance and 33 grievance cases during the reporting period. Of the grievance cases, 25 were resolved and 8 were pending as of 30 June 2022.
	401-1		KPI B1.2	New employee hires and employee turnover	Corporate Sustainability Website – Performance & Reporting
Occupational Health and Safety 2018	3-3	1	Aspect B2 GD	Management of material topics	Leadership and Governance Our People Our Collaborative Ecosystem
	403-1		KPI B2.3	Occupational health and safety management system	Our People Our Collaborative Ecosystem
	403-9		KPI B2.1 KPI B2.2	Work-related injuries	Corporate Sustainability Website – Performance & Reporting Our People
Training and Education 2016	3-3	6	Aspect B3 GD	Management of material topics	Leadership and Governance Our People
	404-1		KPI B3.2	Average hours of training per year per employee	Corporate Sustainability Website – Performance & Reporting Our People

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
	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	6	Aspect B1 GD	Management of material topics	Corporate Sustainability Website – Performance & Reporting Our People
	405-1		-	Diversity of governance bodies and employees	Annual Report 2022 - Corporate Governance Report section
Non-discrimination 2016	3-3	6	Aspect B1 GD	Management of material topics	Leadership and Governance 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.
Forced or Compulsory Labour	-	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 labour	Our Collaborative Ecosystem 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.
	-		KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	
	-		KPI B4.2	Description of steps taken to eliminate such practices when discovered	
Local Communities	-	7, 8	Aspect B5 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
	-		KPI B8.1	Focus areas of contribution	Creating Sustainable Communities
	-		KPI B8.2	Resources contributed to the focus area	Creating Sustainable Communities
Supplier Social Assessment 2016	3-3	1, 2, 3, 4, 5, 6, 10	Aspect B5 GD	Management of material topics	Leadership and Governance
	414-1		KPI B5.2	New suppliers that were screened using social criteria	Our Collaborative Ecosystem
	-		KPI B5.1	Number of suppliers by geographical region	Leadership and Governance
	-		KPI B5.3	Practices used to identify social risks along the supply chain	Our Collaborative Ecosystem

GRI Standards Disclosure/ Topic Disclosed	GRI Indicator	UNGC	HKEX ESG Guide	Description	Remarks and References
Customer Health and Safety 2016	3-3	-	Aspect B6 GD	Management of material topics	Leadership and Governance Our Collaborative Ecosystem There were no 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
	-		KPI B6.1	Percentage of total products sold or shipped subject to recalls for health and safety reasons	Our Collaborative Ecosystem
	-		KPI B6.4	Description of quality assurance process and recall procedures	NWD has always placed the utmost priority on safety and quality in its property development projects. For handling The Pavilia Farm III incident , 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.
Customer Privacy 2016	3-3	-	Aspect B6 GD KPI B6.5	Management of material topics	Our Collaborative Ecosystem
	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.
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.

SASB Index

Topic	Code	Accounting Metric	Remarks and Metrics
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 and financial 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 and financial 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	Accelerating Towards Net Zero
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) 100% commercial properties under NWD's operational and financial control. (2) 100% commercial properties under NWD's operational and financial control. We have conducted the physical risk assessment in 2019 for our major properties and no water stress found.
	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	100% commercial properties under NWD's operational and financial control.
	IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	Accelerating Towards Net Zero
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 subsector	(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 (2) Tenant's 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

Topic	Code	Accounting Metric	Remarks and Metrics
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in 100-year flood zones, by property subsector	Accelerating Towards Net Zero
	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

Code	Activity metric	Remarks and Reference
IF-RE-000.A	Number of assets, by property subsector	Please refer to Annual Report 2022 P. 306 - 307 and P. 312 - 317 in our 2022 Annual Report.
IF-RE-000.B	Leasable floor area, by property subsector	Please refer to Annual Report 2022 P. 306 - 307 and P. 312 - 317 in our 2022 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 Annual Report 2022 P. 9 and P. 157 in our 2022 Annual Report.

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

TCFD Content Index

Disclosure Area	Recommended Disclosure	Remarks and References
Governance	Disclose the organisation's governance around climate-related risks and opportunities	Leadership and Governance - Governance Structure Leadership and Governance - Managing ESG Risks and Opportunities
	Describe management's role in assessing and managing climate-related risks and opportunities	Leadership and Governance - Governance Structure
Strategy	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
	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	Accelerating towards Net Zero - Ensuring a Climate Resilient Future
	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Accelerating towards Net Zero - Ensuring a Climate Resilient Future Accelerating towards Net Zero - Driving Decarbonisation
Risk Management	Describe the organisation's processes for identifying and assessing climate-related risks	Leadership and Governance - Managing ESG Risks and Opportunities Accelerating towards Net Zero - Ensuring a Climate Resilient Future
	Describe the organisation's processes for managing climate-related risks	Leadership and Governance - Managing ESG Risks and Opportunities Accelerating towards Net Zero - Ensuring a Climate Resilient Future
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	Leadership and Governance - Managing ESG Risks and Opportunities Accelerating towards Net Zero - Ensuring a Climate Resilient Future
Metrics and Targets	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
	Disclose Scope 1, Scope 2, and if appropriate, Scope 3 GHG emissions, and the related risks	Accelerating towards Net Zero - Driving Decarbonisation Corporate Sustainability Website - Performance & Reporting
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Accelerating towards Net Zero - Ensuring a Climate Resilient Future