

# Reporting Content Index Tables

TIH has developed this report in accordance with the Core Option of the Global Reporting Initiative Standards (“GRI”) Sustainability Reporting Guidelines and the Environmental, Social and Governance Reporting Guide (“ESG” Guide) issued by the Hong Kong Exchanges and Clearing Limited (“HKEX”). The following content index table presents the associated disclosures either by cross-referring relevant section(s) in this Report and/or by providing direct remarks.

HKEX ESG Reporting Guide (General Disclosures and KPIs)	GRI Standards	GRI Disclosures	Reference/*Direct Answer/ Reason for omission	Page(s) ^: refer to TIH 2020 Annual Report
GRI 101: Foundation 2016				
GRI 102: General Disclosures 2016				
Organisation Profile				
	102-1	Name of the organisation	Group Profile	2-3 <sup>^</sup>
	102-2	Activities, brands, products, and services	Group Profile Business at a Glance Key Franchised Bus Network in Hong Kong	2-3 <sup>^</sup> 4-5 <sup>^</sup> 6-7 <sup>^</sup>
	102-3	Location of headquarters	Property Holdings and Development	38-39 <sup>^</sup>
	102-4	Location of operations	Business at a Glance	4-5 <sup>^</sup>
	102-5	Ownership and legal form	Business at a Glance	4-5 <sup>^</sup>
	102-6	Markets served	Business at a Glance	4-5 <sup>^</sup>
	102-7	Scale of the organisation	Business at a Glance Key Franchised Bus Network in Hong Kong Financial and Operational Highlights Care for Employees	4-5 <sup>^</sup> 6-7 <sup>^</sup> 8-9 <sup>^</sup> 72-79
B1.1	102-8	Information on employees and other workers	Care for Employees Performance Statistics	72-79 86-87
B5 General Disclosure, B5.1	102-9	Supply chain	Supply Chain Management	44
	102-10	Significant changes to the organisation and its supply chain	About the Report	40-47
	102-11	Precautionary Principle or approach	Sustainability Governance Corporate Governance Report	43 110-131 <sup>^</sup>

HKEX ESG Reporting Guide (General Disclosures and KPIs)	GRI Standards	GRI Disclosures	Reference/*Direct Answer/ Reason for omission	Page(s) ^: refer to TIH 2020 Annual Report
	102-12	External initiatives	Group Profile Management Discussion and Analysis About the Report Safety First	2-3^ 18-19^ 40-47 48-59
	102-13	Membership of associations	Engaging Stakeholders	80-85
Strategy				
	102-14	Statement from senior decision-maker	Chairman's Letter Managing Director's Message	12-15^ 16-17^
	102-15	Key impacts, risks, and opportunities	Chairman's Letter Managing Director's Message	12-15^ 16-17^
Ethics and Integrity				
B7 General Disclosure	102-16	Values, principles, standards, and norms of behavior	Group Profile Legal and Regulatory Compliance Supply Chain Management Procurement and Tendering Procedures Safety First Care for Customers Care for the Environment Care for Employees Corporate Governance Report	2-3^ 44 44 45 48-59 60-65 66-71 72-79 110-131^
B7.2	102-17	Mechanisms for advice and concerns about ethics	Legal and Regulatory Compliance	44
Governance				
	102-18	Governance structure	Sustainability Governance Safety First Corporate Governance Report	43 48-59 110-131^
Stakeholder Engagement				
	102-40	List of stakeholder groups	Stakeholders Engagement and Materiality Assessment	45
	102-41	Collective bargaining agreements	Care for Employees	72-79
	102-42	Identifying and selecting stakeholders	Stakeholders Engagement and Materiality Assessment	45
	102-43	Approach to stakeholder engagement	Stakeholders Engagement and Materiality Assessment Engaging Stakeholders	45 80-85
	102-44	Key topics and concerns raised	Stakeholders Engagement and Materiality Assessment	45-47
Report Profile				
	102-45	Entities included in the consolidated financial statements	Financial and Operational Highlights Reporting Focus	8-9^ 41
	102-46	Defining report content and topic Boundaries	Reporting Principles Stakeholders Engagement and Materiality Assessment	41 45-47

HKEX ESG Reporting Guide (General Disclosures and KPIs)	GRI Standards	GRI Disclosures	Reference/*Direct Answer/ ®Reason for omission	Page(s) ^: refer to TIH 2020 Annual Report
	102-47	List of material topics	Stakeholders Engagement and Materiality Assessment	45-47
	102-48	Restatements of information	Total Water Consumption of KMB & LWB Performance Statistics	70 86-87
	102-49	Changes in reporting	Stakeholder Engagement and Materiality Assessment	45-47
	102-50	Reporting period	Reporting Focus	41
	102-51	Date of most recent report	* April 2020	–
	102-52	Reporting cycle	* Annual	–
	102-53	Contact point for questions regarding the report	Reporting Principles	41
	102-54	Claims of reporting in accordance with the GRI Standards	Reporting Principles	41
	102-55	GRI content index	Reporting Content Index Tables	88-93
	102-56	External assurance	* This report was not externally assured.	–
Material Topics				
GRI 201: Economic Performance 2016				
	103-1 103-2 103-3 Management Approach		Financial Review	94-109 <sup>^</sup>
	201-1	Direct economic value generated and distributed	Financial Review	94-109 <sup>^</sup>
GRI 204: Procurement Practices 2016				
B5 General Disclosure, B5.2, B5.3, B5.4	103-1 103-2 103-3 Management Approach		Supply Chain Management	44
	204-1	Proportion of spending on local suppliers	Supply Chain Management	44
B5.1		Number of suppliers by geographical region	Supply Chain Management	44
GRI 205: Anti-corruption 2016				
	103-1 103-2 103-3 Management Approach		Legal and Regulatory Compliance ® Anti-corruption is not considered a material topic.	44
B7 General Disclosure, B7.1	205-3	Confirmed incidents of corruption and actions taken	Legal and Regulatory Compliance	44
GRI 301: Materials 2016				
	103-1 103-2 103-3 Management Approach		® Materials is not considered a material topic.	–
A2.5	301-1	Materials used by weight or volume	® Quantitative data of total packaging materials are not available as they are not applicable to KMB & LWB's business.	–

HKEX ESG Reporting Guide (General Disclosures and KPIs)	GRI Standards	GRI Disclosures	Reference/*Direct Answer/ ®Reason for omission	Page(s) ^: refer to TIH 2020 Annual Report
<b>GRI 302: Energy 2016</b>				
A2 General Disclosure, A3 General Disclosure, A3.1	103-1 103-2 103-3 Management Approach		Care for Customers Care of the Environment	60-65 66-71
A2.1	302-1	Energy consumption within the organisation	Performance Statistics	86-87
A2.3	302-4	Reduction of energy consumption	Performance Statistics	86-87
A2.3	302-5	Reductions in energy requirements of products and services	Care for the Environment	66-71
<b>GRI 303: Water and Effluents 2018</b>				
A2 General Disclosure, A3 General Disclosure, A3.1	103-1 103-2 103-3 Management Approach		Care for the Environment ® Water and Effluents is not considered a material topic.	66-71
A2.4	303-1	Interactions with water as a shared resource	* All water used at KMB and LWB offices and depots was sourced from municipal water supplies. No major issue concerning sourcing water and water-related impacts has been encountered.	–
	303-2	Management of water discharge-related impacts	Care for the Environment * We ensure water discharge to drainage systems and water bodies were in compliance with local government requirements.	66-71
A2.2	303-5	Water consumption	Care for the Environment Performance Statistics * No specific regions are water stressed in Hong Kong.	66-71 86-87
<b>GRI 305: Emissions 2016</b>				
A1 General Disclosure, A3 General Disclosure, A3.1	103-1 103-2 103-3 Management Approach		Care for the Environment	66-71
A1.2	305-1	Direct (Scope 1) GHG emissions	Performance Statistics	86-87
A1.2	305-2	Energy indirect (Scope 2) GHG emissions	Performance Statistics	86-87
A1.2	305-4	GHG emissions intensity	Performance Statistics	86-87
A1.5	305-5	Reduction of GHG emissions	Performance Statistics	86-87
A1.1	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Performance Statistics	86-87

HKEX ESG Reporting Guide (General Disclosures and KPIs)	GRI Standards	GRI Disclosures	Reference/*Direct Answer/ ®Reason for omission	Page(s) ^: refer to TIH 2020 Annual Report
<b>GRI 306: Waste 2020</b>				
A1 General Disclosure, A1.6, A3 General Disclosure, A3.1	103-1 103-2 103-3 Management Approach		Care for the Environment ® Waste is not considered a material topic.	66-71
A1.3 A1.4	306-3	Waste generated	Care for the Environment Performance Statistics	66-71 86-87
<b>GRI 307: Environmental Compliance 2016</b>				
A1 General Disclosure	103-1 103-2 103-3 Management Approach		Supply Chain Management Care for the Environment ® Environmental Compliance is not considered a material topic.	44 66-71
A1 General Disclosure	307-1	Non-compliance with environmental laws and regulations	* There was no non-compliance with local environmental laws and regulations in 2020.	–
<b>GRI: 401 Employment 2016</b>				
B1 General Disclosure, B1.1, B4, General Disclosure	103-1 103-2 103-3 Management Approach		Legal and Regulatory Compliance Care for Employees	44 72-79
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Care for Employees	72-79
<b>GRI 403: Occupational Health and Safety 2018</b>				
B2 General Disclosure, B2.3	103-1 103-2 103-3 Management Approach		Safety First Care for Employees	48-59 72-79
B2.3	403-1	Occupational health and safety management system	Safety First	48-59
	403-2	Hazard identification, risk assessment, and incident investigation	Safety First	48-59
	403-3	Occupational health services	Care for Employees	72-79
	403-4	Worker participation, consultation, and communication on occupational health and safety	Safety First Care for Employees	48-59 72-79
	403-5	Worker training on occupational health and safety	Safety First Care for Employees	48-59 72-79
	403-6	Promotion of worker health	Care for Employees	72-79
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety First	48-59
	403-8	Workers covered by an occupational health and safety management system	Safety First	48-59

HKEX ESG Reporting Guide (General Disclosures and KPIs)	GRI Standards	GRI Disclosures	Reference/*Direct Answer/ ®Reason for omission	Page(s) ^: refer to TIH 2020 Annual Report
<b>GRI 404: Training and Education 2016</b>				
B3 General Disclosure	103-1 103-2 103-3	Management Approach	Safety First Care for Employees	48-59 72-79
B3.1 B3.2	404-1	Average hours of training per year per employee	Performance Statistics	86-87
<b>GRI 408: Child Labour 2016</b>				
B4 General Disclosure, B4.1, B4.2	103-1 103-2 103-3	Management Approach	Legal and Regulatory Compliance ® Child and forced labour is not considered a material topic.	44
<b>GRI 413: Local Communities 2016</b>				
B8 General Disclosure	103-1 103-2 103-3	Management Approach	Engaging Stakeholders	80-85
B8.1 B8.2	413-1	Operations with local community engagement, impact assessments, and development programs	Engaging Stakeholders	80-85
<b>GRI 416: Customer Health and Safety 2016</b>				
B6 General Disclosure, B6.1, B6.3, B6.4	103-1 103-2 103-3	Management Approach	Safety First Engaging Stakeholders * Products sold or shipped and intellectual property rights are not material to KMB and LWB's business nature.	48-59 80-85
	416-1	Assessment of the health and safety impacts of product and service categories	Safety First Care for the Environment	48-59 66-71
<b>GRI 417: Marketing and Labelling 2016</b>				
	103-1 103-2 103-3	Management Approach	Engaging Stakeholders	80-85
	417-3	Incidents of non-compliance concerning marketing communications	* There was no non-compliance with local marketing communications laws and regulations in 2020.	
<b>GRI 418: Customer Privacy 2016</b>				
B6 General Disclosure, B6.5	103-1 103-2 103-3	Management Approach	Safety First ® Customer Privacy is not considered a material topic.	48-59
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Safety First Care for Employees Engaging Stakeholders * There were no significant incidents of non-compliance concerning laws and regulations during the reporting period.	48-59 72-79 80-85