

Reporting Content Index Table

Transport International Holdings Limited (“TIH”) has reported in accordance with the GRI Standards from 1 January 2022 to 31 December 2022 and the Environmental, Social and Governance Reporting Guide (“ESG Guide”) issued by The Stock Exchange of Hong Kong Limited (the “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.

Compared to TIH's 2021 Annual Report “Reporting Content Index Tables”, “GRI 207: Tax 2019” has been added and “GRI 417: Marketing and Labeling 2016” has been removed as it was not identified as one of the 12 material issues based on the stakeholder engagement.

ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/+Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
2: General Disclosures 2021					
Organisational Profile					
		2-1	Organisational details	About the Report Reporting Focus	42-49 43
		2-2	Entities included in the organisation's sustainability reporting	About the Report Reporting Principles	42-49 43
		2-3	Reporting period, frequency and contact point	About the Report Reporting Principles	42-49 43
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		2-5	External assurance	Reporting Principles External assurance was not carried out by an independent third party	43
Activities and Workers					
KPI B5.1		2-6	Activities, value chain and other business relationships	Business at a Glance	4-5^
KPI B5.2				Key Franchised Bus Network in Hong Kong	6-7^
KPI B5.3				Financial and Operational Highlights	8-9^
KPI B5.4				Supply Chain Management	49
KPI B1.1		2-7	Employee	Caring for Employees	70-75
		2-8	Workers who are not employees	Safety First	50-55

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Governance					
		2-9	Governance structure and composition	Sustainability Governance	45
		2-10	Nomination and selection of the highest governance body	Corporate Governance Report	116-137^
		2-11	Chair of the highest governance body	Corporate Governance Report	116-137^
		2-12	Role of the highest governance body in overseeing the management of impacts	Adopting TCFD reporting: Governance	58
		2-13	Delegation of responsibility for managing impacts	Adopting TCFD reporting: Governance	58
		2-14	Role of the highest governance body in sustainability reporting	Stakeholder Engagement and Materiality Assessment	46
		2-15	Conflicts of interest	Caring for Employees	70-75
		2-16	Communication of critical concerns	Financial Review	98-115^
		2-17	Collective knowledge of the highest governance body	Corporate Governance Report	116-137^
		2-18	Evaluation of the performance of the highest governance body	Adopting TCFD reporting: Risk Management	58
		2-19	Remuneration policies	Remuneration Report	138-141^
		2-20	Process to determine remuneration	Remuneration Report	138-141^
		2-21	Annual total compensation ratio	Director's emolument	196-197^
Strategy, Policies and Practices					
		2-22	Statement on sustainable development strategy	Chairman's Letter Managing Director's Message	14-17^ 18-19^
		2-23	Policy commitments	Caring for the Environment Caring for Employees Stakeholder Engagement	56-63 70-75 76-81
		2-24	Embedding policy commitments	Caring for the Environment Caring for Employees	56-63 70-75

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ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
		2-25	Processes to remediate negative impacts	Safety First Caring for the Environment Caring for Employees	50-55 56-63 70-75
KPI B7.2		2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Engagement	76-81
GD A1 GD B6	16: Peace, Justice and Strong Institutions	2-27	Compliance with laws and regulations	Legal and Regulatory Compliance	46
	17: Partnerships for the Goals	2-28	Membership associations	Stakeholder Engagement	76-81
Stakeholder Engagement					
KPI B6.2		2-29	Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment Stakeholder Engagement	46 76-81
	8: Decent Work and Economic Growth	2-30	Collective bargaining agreements	Stakeholder Engagement and Materiality Assessment Caring for Employees	46 70-75
GRI 3: Material Topics 2021					
		3-1	Process to determine material topics	Stakeholder Engagement and Materiality Assessment	46
		3-2	List of material topics	Stakeholder Engagement and Materiality Assessment	46
GRI 3: Material Topics 2021					
GD A4 KPI A4.1		3-3	The management approach and its components	Management Discussion and Analysis Caring for the Environment Financial Review	20-21^ 56-63 98-115^
GRI 201: Economic Performance 2016					
		201-1	Direct economic value generated and distributed	Financial Review	98-115^
	8: Decent Work and Economic Growth 13: Climate Action	201-2	Financial implications and other risks and opportunities due to climate change	Management Discussion and Analysis Caring for the Environment	20-21^ 56-63

ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
	8: Decent Work and Economic Growth	201-3	Defined benefit plan obligations and other retirement plans	Caring for Employees Remuneration Report Director's Report	70-75 138-141^ 153-162^
		201-4	Financial assistance received from government	Financial Review	98-115^
GRI 3: Material Topics 2021					
GD B5 KPI B5.2 KPI B5.3 KPI B5.4		3-3	The management approach and its components	Supply Chain Management	49
GRI 204: Procurement Practices 2016					
KPI B5.1		204-1	Proportion of spending on local suppliers	Supply Chain Management	49
GRI 3: Material Topics 2021					
GD B7 KPI B7.2 KPI B7.3		3-3	The management approach and its components	Legal and Regulatory Compliance	46
GRI 205: Anti-corruption 2016					
	16: Peace, Justice and Strong Institutions	205-1	Operations assessed for risks related to corruption	* TIH conducts an Enterprise Risk Assessment every year, corruption was not an identified risk.	-
KPI B7.3	16: Peace, Justice and Strong Institutions	205-2	Communication and training about anti-corruption policies and procedures	Legal and Regulatory Compliance	46
KPI B7.1	16: Peace, Justice and Strong Institutions	205-3	Confirmed incidents of corruption and actions taken	Legal and Regulatory Compliance	46
GRI 3: Material Topics 2021					
		3-3	The management approach and its components	Financial Review	98-115^
GRI 207: Tax 2019					
		207-1	Approach to tax	Financial Review	98-115^
		207-2	Tax governance, control, and risk management	Financial Review	98-115^

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ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
		207-3	Stakeholder engagement and management of concerns related to tax	Financial Review	98-115^
		207-4	Country-by-country reporting	Financial Review	98-115^
GRI 3: Material Topics 2021					
GD A2 GD A3 KPI A2.3		3-3	The management approach and its components	Caring for the Environment Caring for Customers	56-63 64-69
GRI 302: Energy 2016					
KPI A2.1	7: Affordable and Clean Energy 12: Responsible Consumption and Production 13: Climate Action	302-1	Energy consumption within the organisation	Caring for the Environment Performance Statistics	56-63 82-85
	12: Responsible Consumption and Production 13: Climate Action	302-2	Energy consumption outside the organisation	* Information incomplete: TIH is not ready to explore these voluntary disclosures yet but has been reviewing the feasibility to do so in the future.	–
KPI A2.1	12: Responsible Consumption and Production 13: Climate Action	302-3	Energy intensity	Caring for the Environment Performance Statistics	56-63 82-85
KPI A2.3	12: Responsible Consumption and Production 13: Climate Action	302-4	Reduction of energy consumption	Caring for the Environment Performance Statistics	56-63 82-85
KPI A2.3	12: Responsible Consumption and Production 13: Climate Action	302-5	Reductions in energy requirements of products and services	Caring for the Environment	56-63
GRI 3: Material Topics 2021					
GD A2 GD A3		3-3	The management approach and its components	Caring for the Environment	56-63

ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
GRI 303: Water and Effluents 2018					
KPI A2.2 KPI A2.4 KPI B5.3	6: Clean Water and Sanitation	303-1	Interactions with water as a shared resource	Caring for the Environment * 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.	56-63
GD A3 KPI A3.1	6: Clean Water and Sanitation	303-2	Management of water discharge-related impacts	Caring for the Environment * We ensure water discharge to drainage systems and water bodies were in compliance with local government requirements.	56-63
KPI A2.4	6: Clean Water and Sanitation	303-3	Water withdrawal	Caring for the Environment	56-63
	6: Clean Water and Sanitation	303-4	Water discharge	Caring for the Environment * Effluents are discharged into municipal sewage treatment systems and comply with local regulatory standards of effluents discharge.	56-63
KPI A2.2	6: Clean Water and Sanitation	303-5	Water consumption	Caring for the Environment Performance Statistics * No specific regions are water stressed in Hong Kong.	56-63 82-85
GRI 3: Material Topics 2021					
GD A1 GD A3 KPI A3.1		3-3	The management approach and its components	Caring for the Environment	56-63
GRI 305: Emissions 2016					
KPI A1.1 KPI A1.2	12: Responsible Consumption and Production 13: Climate Action	305-1	Direct (Scope 1) GHG emissions	Caring for the Environment Performance Statistics	56-63 82-85
KPI A1.1 KPI A1.2	12: Responsible Consumption and Production 13: Climate Action	305-2	Energy indirect (Scope 2) GHG emissions	Caring for the Environment Performance Statistics	56-63 82-85
KPI A1.1		305-3	Other indirect (Scope 3) GHG emissions	* Information incomplete: TIH is not ready to explore these voluntary disclosures yet but has been reviewing the feasibility to do so in the future.	–

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ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
KPI A1.2	12: Responsible Consumption and Production 13: Climate Action	305-4	GHG emissions intensity	Caring for the Environment Performance Statistics	56-63 82-85
KPI A1.5	7: Affordable and Clean Energy 12: Responsible Consumption and Production 13: Climate Action	305-5	Reduction of GHG emissions	Caring for the Environment Performance Statistics	56-63 82-85
KPI A1.1		305-6	Emissions of ozone- depleting substances (ODS)	* Not applicable: TIH does not produce, import and export ODS	–
KPI A1.1	12: Responsible Consumption and Production 13: Climate Action	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Caring for the Environment Performance Statistics	56-63 82-85
GRI 3: Material Topics 2021					
GD A1		3-3	The management approach and its components	Caring for the Environment	56-63
GRI 306: Effluents and Waste 2016					
	6: Clean Water and Sanitation	306-1	Water discharge by quality and destination	Caring for the Environment	56-63
KPI A1.3 KPI A1.4	6: Clean Water and Sanitation	306-2	Waste by type and disposal method	Caring for the Environment	56-63
	6: Clean Water and Sanitation 13: Climate Action	306-3	Significant spills	Caring for the Environment	56-63
KPI A1.3	12: Responsible Consumption and Production 13: Climate Action	306-4	Transport of hazardous waste	Caring for the Environment	56-63
	6: Clean Water and Sanitation	306-5	Water bodies affected by water discharges and/or runoff	Caring for the Environment	56-63

ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
GRI 3: Material Topics 2021					
GD A1 GD A3 KPI A1.6		3-3	The management approach and its components	Caring for the Environment	56-63
GRI 306: Waste 2020					
KPI A3.1		306-1	Waste generation and significant waste-related impacts	Performance Statistics	82-85
KPI A3.1	12: Responsible Consumption and Production	306-2	Management of significant waste-related impacts	Performance Statistics	82-85
KPI A1.3 KPI A1.4 * KPI A2.5	12: Responsible Consumption and Production	306-3	Waste generated	Caring for the Environment Performance Statistics * Quantitative data of total packaging materials are not available as they are not applicable to KMB & LWB's business.	56-63 82-85
KPI A1.6	12: Responsible Consumption and Production	306-4	Waste diverted from disposal	Performance Statistics	82-85
KPI A1.6	12: Responsible Consumption and Production	306-5	Waste directed to disposal	Performance Statistics	82-85
Employment					
GRI 3: Material Topics 2021					
GD B1		3-3	The management approach and its components	Caring for Employees	70-75
GRI 401: Employment 2016					
KPI B1.2		401-1	New employee hires and employee turnover	Caring for Employees Performance Statistics	70-75 82-85
	8: Decent Work and Economic Growth	401-2	Benefits provided to full- time employees that are not provided to temporary or part-time employees	Caring for Employees	70-75
	10: Reduced Inequalities	401-3	Parental leave	Caring for Employees Performance Statistics	70-75 82-85
GRI 3: Material Topics 2021					
GD B2 KPI B2.3		3-3	The management approach and its components	Safety First Caring for Employees	50-55 70-75

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GRI 403: Occupational Health and Safety 2018					
GD B2 KPI B2.3	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-1	Occupational health and safety management system	Safety First Caring for Employees	50-55 70-75
GD B2 KPI B2.3	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-2	Hazard identification, risk assessment, and incident investigation	Safety First Caring for Employees	50-55 70-75
GD B2 KPI B2.3	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-3	Occupational health services	Caring for Employees	70-75
GD B2	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-4	Worker participation, consultation, and communication on occupational health and safety	Safety First Caring for Employees	50-55 70-75
GD B2 KPI B2.3	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-5	Worker training on occupational health and safety	Safety First Caring for Employees	50-55 70-75
GD B2	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-6	Promotion of worker health	Caring for Employees	70-75
GD B2 KPI B2.3	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety First	50-55
GD B2 KPI B2.3	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-8	Workers covered by an occupational health and safety management system	Safety First	50-55

ESG Guide, HKEx	UNSDG	GRI Standards	Material Topics	Reference/*Direct Answer/*Reason for omission	Page(s) ^: refer to TIH 2022 Annual Report
KPI B2.1 KPI B2.2	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-9	Work-related injuries	Caring for Employees Performance Statistics	70-75 82-85
KPI B2.1	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-10	Work-related ill health	Caring for Employees Performance Statistics	70-75 82-85
GRI 3: Material Topics 2021					
GD B3		3-3	The management approach and its components	Safety First Caring for Employees	50-55 70-75
GRI 404: Training and Education 2016					
KPI B3.1 KPI B3.2	4: Quality Education	404-1	Average hours of training per year per employee	Performance Statistics	82-85
	4: Quality Education	404-2	Programmes for upgrading employee skills and transition assistance programmes	Caring for Employees	70-75
	4: Quality Education	404-3	Percentage of employees receiving regular performance and career development reviews	Caring for Employees Performance Statistics	70-75 82-85
GRI 3: Material Topics 2021					
GD B1		3-3	The management approach and its components	Caring for Employees	70-75
GRI 405: Diversity and Equal Opportunity 2016					
KPI B1.1	5: Gender Equality 10: Reduced Inequalities	405-1	Diversity of governance bodies and employees	Caring for Employees	70-75
	5: Gender Equality 10: Reduced Inequalities	405-2	Ratio of basic salary and remuneration of women to men	Caring for Employees Performance Statistics	70-75 82-85
GRI 3: Material Topics 2021					
GD B1		3-3	The management approach and its components	Caring for Employees	70-75

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GRI 406: Non-discrimination 2016					
GD B1	5: Gender Equality 10: Reduced Inequalities	406-1	Incidents of discrimination and corrective actions taken	Caring for Employees	70-75
GRI 3: Material Topics 2021					
GD B4		3-3	The management approach and its components	Sustainability Governance	45
GRI 408: Child Labour 2016					
KPI B4.1 KPI B4.2	8: Decent Work and Economic Growth	408-1	Operations and suppliers at significant risk for incidents of child labour	Sustainability Governance	45
GRI 3: Material Topics 2021					
GD B4		3-3	The management approach and its components	Legal and Regulatory Compliance	46
GRI 409: Forced or Compulsory Labour 2016					
KPI B4.1 KPI B4.2	8: Decent Work and Economic Growth	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Legal and Regulatory Compliance	46
GRI 3: Material Topics 2021					
GD B8		3-3	The management approach and its components	Stakeholder Engagement	76-81
GRI 413: Local Communities 2016					
KPI B8.1 KPI B8.2	9: Industry, Innovation and Infrastructure 11: Sustainable Cities and Communities	413-1	Operations with local community engagement, impact assessments, and development programmes	Stakeholder Engagement	76-81
	9: Industry, Innovation and Infrastructure 11: Sustainable Cities and Communities	413-2	Operations with significant actual and potential negative impacts on local communities	+Not applicable Due to the nature of its operations, this disclosure is not applicable.	–

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GRI 3: Material Topics 2021					
GD B5		3-3	The management approach and its components	Supply Chain Management	49
GRI 414: Supplier Social Assessment 2016					
KPI B5.2	12: Responsible Consumption and Production	414-1	New suppliers that were screened using social criteria	Supply Chain Management	49
	12: Responsible Consumption and Production	414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	49
GRI 3: Material Topics 2021					
GD B6		3-3	The management approach and its components	Safety First Stakeholder Engagement	50-55 76-81
GRI 416: Customer Health and Safety 2016					
GD B6	3: Good Health and Well-Being	416-1	Assessment of the health and safety impacts of product and service categories	Safety First Caring for the Environment	50-55 56-63
GD B6 KPI B6.1 *KPI B6.3 KPI B6.4	3: Good Health and Well-Being	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Safety First * Intellectual property rights are not material to KMB and LWB's business nature.	50-55
GRI 3: Material Topics 2021					
GD B6		3-3	The management approach and its components	Safety First	50-55
GRI 418: Customer Privacy 2016					
KPI B6.5		418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Safety First Caring for Customer	50-55 64-69