

## SUSTAINABILITY REPORT

## Reporting Content Index Table

Transport International Holdings Limited (“TIH”) has reported in accordance with the GRI Standards from 1 January 2023 to 31 December 2023. 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.

ESG Guide, HKEX	UNSDG	GRI Standards	Material Topics	Reference / * Direct Answer / + Reason for omission	Page(s) ^: refer to TIH 2023 Annual Report
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<b>Activities and workers</b>					
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KPI B5.2				Key Franchised Bus Network in Hong Kong	6-7 <sup>^</sup>
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		2-8	Workers who are not employees	Safety First Performance Statistics	52-59 98-101

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<b>Governance</b>					
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		2-10	Nomination and selection of the highest governance body	Corporate Governance Report	130-153^
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		2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Report	130-153^
		2-15	Conflicts of interest	Financial Review	114-129^
		2-16	Communication of critical concerns	Caring for Employees	82-89
		2-17	Collective knowledge of the highest governance body	Corporate Governance Report	130-153^
		2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report Adopting TCFD reporting: Risk Management	130-153^ 63
		2-19	Remuneration policies	Remuneration Report	154-157^
		2-20	Process to determine remuneration	Remuneration Report	154-157^
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<b>Strategy, policies and practices</b>					
		2-22	Statement on sustainable development strategy	Chairman's Letter Managing Director's Message	14-17^ 18-19^
		2-23	Policy commitments	Caring for Employees Caring for the Environment Stakeholder Engagement	82-89 60-71 90-97
		2-24	Embedding policy commitments	Caring for Employees Caring for the Environment	82-89 60-71
		2-25	Processes to remediate negative impacts	Safety First Caring for Employees Caring for the Environment	52-59 82-89 60-71
KPI B7.2		2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Engagement	90-97
GD A1 GD B6	16: Peace, Justice and Strong Institutions	2-27	Compliance with laws and regulations	Legal and Regulatory Compliance	48
	17: Partnerships for the Goals	2-28	Membership associations	Stakeholder Engagement	90-97
<b>Stakeholder engagement</b>					
KPI B6.2		2-29	Approach to stakeholder engagement	Stakeholder Engagement Stakeholder Engagement and Materiality Assessment	90-97 48
	8: Decent Work and Economic Growth	2-30	Collective bargaining agreements	Legal and Regulatory Compliance Stakeholder Engagement and Materiality Assessment Caring for Employees	48 48 82-89
<b>GRI 3: Material Topics 2021</b>					
		3-1	Process to determine material topics	Stakeholder Engagement and Materiality Assessment	48
		3-2	List of material topics	Stakeholder Engagement and Materiality Assessment	48

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<b>GRI 201: Economic Performance 2016</b>					
GD A4 KPI A4.1		3-3	The management approach and its components	Financial Review Management Discussion and Analysis Caring for the Environment	114-129^ 20-21^ 60-71
		201-1	Direct economic value generated and distributed	Financial Review	114-129^
	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 Adopting TCFD reporting: Risk Management	20-21^ 60-71 63
	8: Decent Work and Economic Growth	201-3	Defined benefit plan obligations and other retirement plans	Caring for Employees Remuneration Report Directors' Report Financial Review	82-89 154-157^ 169-181^ 114-129^
		201-4	Financial assistance received from government	Financial Review	114-129^
<b>GRI 204: Procurement Practices 2016</b>					
GD B5 KPI B5.2 KPI B5.3 KPI B5.4		3-3	The management approach and its components	Supply Chain Management	51
KPI B5.1		204-1	Proportion of spending on local suppliers	Supply Chain Management	51
<b>GRI 205: Anti-corruption 2016</b>					
GD B7 KPI B7.2 KPI B7.3		3-3	The management approach and its components	Legal and Regulatory Compliance	48
	16: Peace, Justice and Strong Institutions	205-1	Operations assessed for risks related to corruption	*TIH conducts an Enterprise Risk Assessment annually, 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	48
KPI B7.1	16: Peace, Justice and Strong Institutions	205-3	Confirmed incidents of corruption and actions taken	Legal and Regulatory Compliance Performance Statistics	48 98-101

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<b>GRI 207: Tax 2019</b>					
		3-3	The management approach and its components	Financial Review	114-129^
		207-1	Approach to tax	Financial Review	114-129^
		207-2	Tax governance, control, and risk management	Financial Review	114-129^
		207-3	Stakeholder engagement and management of concerns related to tax	Financial Review Stakeholder Engagement and Materiality Assessment	114-129^ 48-50
		207-4	Country-by-country reporting	Financial Review	114-129^
<b>GRI 302: Energy 2016</b>					
GD A2 GD A3 KPI A2.3		3-3	The management approach and its components	Caring for Customers Caring for the Environment	72-81 60-71
KPI A2.1	7: Affordable and Clean Energy 12: Responsible Consumption and Production 13: Climate Action	302-1	Energy consumption within the organization	Caring for the Environment Performance Statistics	60-71 98-101
	12: Responsible Consumption and Production 13: Climate Action	302-2	Energy consumption outside the organization	+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	60-71 98-101
KPI A2.3	12: Responsible Consumption and Production 13: Climate Action	302-4	Reduction of energy consumption	Caring for the Environment Performance Statistics	60-71 98-101
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	60-71

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<b>GRI 303: Water and Effluents 2018</b>					
GD A2 GD A3		3-3	The management approach and its components	Caring for the Environment	60-71
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 during the reporting year.	60-71
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.	60-71
KPI A2.4	6: Clean Water and Sanitation	303-3	Water withdrawal	Caring for the Environment	60-71
	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.	60-71
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.	60-71 98-101
<b>GRI 305: Emissions 2016</b>					
GD A1 GD A3 KPI A3.1		3-3	The management approach and its components	Caring for the Environment	60-71
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	60-71 98-101
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	60-71 98-101

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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.	-
KPI A1.2	12: Responsible Consumption and Production 13: Climate Action	305-4	GHG emissions intensity	Caring for the Environment Performance Statistics	60-71 98-101
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	60-71 98-101
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	60-71 98-101
<b>GRI 306: Effluents and Waste 2016</b>					
GD A1		3-3	The management approach and its components	Caring for the Environment	60-71
	6: Clean Water and Sanitation 13: Climate Action	306-3	Significant spills	*TIH has not recorded any significant spills during the reporting year.	-
<b>GRI 306: Waste 2020</b>					
GD A1 GD A3 KPI A1.6		3-3	The management approach and its components	Caring for the Environment	60-71
KPI A3.1		306-1	Waste generation and significant waste-related impacts	Caring for the Environment Performance Statistics	60-71 98-101

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KPI A3.1	12: Responsible Consumption and Production	306-2	Management of significant waste-related impacts	Caring for the Environment Performance Statistics	60-71 98-101
KPI A1.3 KPI A1.4 * KPI A2.5	12: Responsible Consumption and Production	306-3	Waste generated	Performance Statistics *Quantitative data of total packaging materials are not available as they are not applicable to KMB & LWB's business.	98-101
KPI A1.6	12: Responsible Consumption and Production	306-4	Waste diverted from disposal	Performance Statistics	98-101
KPI A1.6	12: Responsible Consumption and Production	306-5	Waste directed to disposal	Performance Statistics	98-101
<b>Employment</b>					
<b>GRI 401: Employment 2016</b>					
GD B1		3-3	The management approach and its components	Caring for Employees	82-89
KPI B1.2		401-1	New employee hires and employee turnover	Caring for Employees Performance Statistics	82-89 98-101
	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	82-89
	10: Reduced Inequalities	401-3	Parental leave	Caring for Employees Performance Statistics	82-89 98-101
<b>GRI 403: Occupational Health and Safety 2018</b>					
GD B2 KPI B2.3		3-3	The management approach and its components	Caring for Employees Safety First	82-89 52-59
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	Caring for Employees Safety First Business Review: KMB & LWB	82-89 52-59 22-33



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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 Sustainability Governance	52-59 82-89 47	
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 Safety First	82-89 52-59	
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	Caring for Employees Safety First	82-89 52-59	
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	Caring for Employees Safety First	82-89 52-59	
GD B2	3: Good Health and Well-Being 8: Decent Work and Economic Growth	403-6	Promotion of worker health	Caring for Employees	82-89	
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	52-59	
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	52-59	
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	82-89 98-101	
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	82-89 98-101	

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<b>GRI 404: Training and Education 2016</b>					
GD B3		3-3	The management approach and its components	Caring for Employees Safety First	82-89 52-59
KPI B3.1 KPI B3.2	4: Quality Education	404-1	Average hours of training per year per employee	Performance Statistics *The breakdown of employees trained in 2022 has been restated.	98-101
	4: Quality Education	404-2	Programs for upgrading employee skills and transition assistance programs	Caring for Employees	82-89
	4: Quality Education	404-3	Percentage of employees receiving regular performance and career development reviews	Caring for Employees Performance Statistics	82-89 98-101
<b>GRI 405: Diversity and Equal Opportunity 2016</b>					
GD B1		3-3	The management approach and its components	Caring for Employees	82-89
KPI B1.1	5: Gender Equality 10: Reduced Inequalities	405-1	Diversity of governance bodies and employees	Caring for Employees Corporate Governance Report Performance Statistics	82-89 130-153^ 98-101
	5: Gender Equality 10: Reduced Inequalities	405-2	Ratio of basic salary and remuneration of women to men	Caring for Employees Performance Statistics	82-89 98-101
<b>GRI 406: Non-discrimination 2016</b>					
GD B1		3-3	The management approach and its components	Caring for Employees	82-89
GD B1	5: Gender Equality 10: Reduced Inequalities	406-1	Incidents of discrimination and corrective actions taken	Caring for Employees Performance Statistics	82-89 98-101
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>					
GD B5		3-3	The management approach and its components	Legal and Regulatory Compliance Caring for Employees	48 82-89
	8: Decent Work and Economic Growth 10: Reduced Inequalities	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	*TIH suppliers are all in regions in which workers' rights is unlikely to be violated. Collective bargaining is not recognized as a legally enforceable right in Hong Kong.	-

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<b>GRI 408: Child Labor 2016</b>					
GD B4		3-3	The management approach and its components	Legal and Regulatory Compliance	48
KPI B4.1	8: Decent Work and Economic Growth	408-1	Operations and suppliers at significant risk for incidents of child labor	Legal and Regulatory Compliance	48
KPI B4.2				Supply Chain Management	51
<b>GRI 409: Forced or Compulsory Labor 2016</b>					
GD B4		3-3	The management approach and its components	Legal and Regulatory Compliance	48
KPI B4.1	8: Decent Work and Economic Growth	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Legal and Regulatory Compliance	48
KPI B4.2					
<b>GRI 413: Local Communities 2016</b>					
GD B8		3-3	The management approach and its components	Stakeholder Engagement	90-97
KPI B8.1	9: Industry, Innovation and Infrastructure 11: Sustainable Cities and Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement	90-97
KPI B8.2				Caring for Customers	72-81
	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 TIH's operations, this disclosure is not applicable.	-
<b>GRI 414: Supplier Social Assessment 2016</b>					
GD B5		3-3	The management approach and its components	Supply Chain Management	51
KPI B5.2	12: Responsible Consumption and Production	414-1	New suppliers that were screened using social criteria	Supply Chain Management	51
	12: Responsible Consumption and Production	414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	51

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<b>GRI 416: Customer Health and Safety 2016</b>					
GD B6		3-3	The management approach and its components	Safety First Stakeholder Engagement	52-59 90-97
GD B6	3: Good Health and Well-Being	416-1	Assessment of the health and safety impacts of product and service categories	Caring for Environment Safety First	60-71 52-59
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 *TIH has not identified any non-compliance with regulations and/or voluntary codes.	52-59 -
<b>GRI 418: Customer Privacy 2016</b>					
GD B6		3-3	The management approach and its components	Safety First	52-59
KPI B6.5		418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Safety First Caring for Customers	52-59 72-81