

APPENDIX

1	INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT
7	ENVIRONMENTAL PERFORMANCE DATA SUMMARY
10	SOCIAL DATA SUMMARY
13	GRI STANDARDS AND HKEX CONTENT INDEX
29	IFRS S2 REFERENCE TABLE
42	AWARDS AND RECOGNITIONS
47	MEMBERSHIPS AND AFFILIATIONS



INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF NWS HOLDINGS LIMITED

We have undertaken a limited assurance engagement in respect of the selected sustainability information of NWS Holdings Limited (the "Company"), and its subsidiaries (collectively "the Group") as listed below, under the 'Identified Sustainability Information' section, and identified with a ✓ in the Company's Sustainability Report for the year ended 30 June 2023 ("Sustainability Report 2023").

Identified Sustainability Information

The Identified Sustainability Information for the year ended 30 June 2023 is summarised below:

Environmental

Air Emission

- Sulphur oxide (SOx) (Tonne)

Energy Consumption

- Diesel (GJ)
- Biodiesel (GJ)
- Unleaded petrol (GJ)
- Liquefied petroleum gas (GJ)
- Electricity (GJ)
- Towngas (GJ)
- Total energy consumption of FY2022 and FY2023 (GJ)
- Year-on-year change between FY2022 and FY2023 on total energy consumption (%)
- Total energy consumption (MWh)
- On-site generated renewable energy for feed-in-tariff (GJ)

Greenhouse Gas (GHG) Emissions

- Scope 1 GHG Emissions (TonneCO₂e)
- Scope 2 GHG Emissions (TonneCO₂e)
- Total GHG emissions of FY2022 and FY2023 (scope 1 & 2) (TonneCO₂e)
- Year-on-year change between FY2022 and FY2023 on total GHG emissions (scope 1 & 2) (%)
- Procured carbon offset (TonneCO₂e)

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Water Consumption

- Municipal water used in FY2022 and FY2023 (m³)
- Year-on-year change between FY2022 and FY2023 on total municipal water used (%)

Waste — Hazardous Waste Disposed

- Chemical waste (liquid) (Tonne)
- Chemical waste (solid) (Tonne)
- Total chemical waste disposed (Tonne)

Waste — Non-Hazardous Waste Disposed

- General waste to landfills (Exclude Hip Hing Group) (Tonne)
- C&D waste to landfills (Only Hip Hing Group) (Tonne)
- C&D waste to sorting facility (Tonne)
- Total non-hazardous waste to landfills (Tonne)
- Total C&D waste generated (Tonne)

Materials Recycled

- Inert C&D materials (to public fill facility) (Tonne)
- Food waste (Tonne)
- Cooking oil (Tonne)
- Paper (Tonne)
- Plastics bottles (Tonne)
- Aluminium cans (Tonne)
- Glass bottles (Tonne)
- Total materials (Tonne)

SV2030 Green Targets

- Energy consumption (MWh)
- Carbon emissions (TonneCO₂e)
- Reuse of C&D material (% of construction waste reuse)
- Municipal water used (m³)



Social

Workforce

- Total number of employees (Number)
- Total workforce by gender (Number)
- Total workforce by employment type and a breakdown by gender (Number)
- Total workforce by contract type and a breakdown by gender (Number)
- Total workforce by seniority and a breakdown by gender (Number)
- Total workforce by age group (Number)
- Total number of leavers (Number)
- Total number of leavers by gender (Number)
- Turnover rate (%)
- Turnover rate by gender (%)
- Turnover rate by geographical region (%)
- Turnover rate by age group (%)
- Total new hires (Number)
- Total new hires by gender (Number)
- New hires rate (%)
- New hires rate by gender (%)
- New hires rate by geographical region (%)

Health and Safety

- Total hours worked (Number)
- Work-related lost-time injuries (sick leave >0 days) (Number)
- Work day lost due to work-related injuries (Number)
- Lost-day rate (Per 100 employees)
- Lost-time injury rate (LTIR) (Per 100 employees)
- Work-related fatalities (Number)
- Fatality rate (%)

Training

- Average training hours per employee (Number)
- Average training hours per employee (by gender) (Number)
- Training hours by type of training (Number)
- Average training hours completed per employee by seniority (Number)

Parental leave

- Employees who took parental leave (Number)
- Employees returned to work after parental leave ended (Number)
- Return-to-work rate by gender (%)



Our assurance was with respect to the year ended 30 June 2023 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the 2023 Sustainability Report and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is set out in the 2023 Sustainability Report.

The Company's Responsibility for the Identified Sustainability Information

The Company is responsible for the preparation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, and, in respect of greenhouse gas emissions, International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board. These standards require that we plan and perform this engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- made inquiries of the persons responsible for the Identified Sustainability Information;
- understood the process for collecting and reporting the Identified Sustainability Information;
- performed limited substantive testing on a selective basis of the Identified Sustainability Information to check that data had been appropriately measured, recorded, calculated and reported; and
- considered the disclosure and presentation of the Identified Sustainability Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Sustainability Information has been prepared, in all material respects, in accordance with the Criteria.



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Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information for the year ended 30 June 2023 is not prepared, in all material respects, in accordance with the Criteria.

Our report has been prepared solely for the Board of Directors of the Company and is not to be used for any other purpose. We do not assume responsibility towards or accept liability to any other parties for the content of this report.

A handwritten signature in black ink, appearing to read "PricewaterhouseCoopers", is written in a cursive style.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 29 September 2023

ENVIRONMENTAL PERFORMANCE DATA SUMMARY^{1,2,3}

Parameter	Unit	FY2021	FY2022	FY2023
Air Emissions^{4,5}				
Nitrogen oxide (NO _x)	Tonne	2.60 ⁶	2.49 ⁶	2.96
Sulphur oxide (SO _x)	Tonne	0.008	0.007	0.006
Particulate matters (PM ₁₀)	Tonne	0.21 ⁶	0.21 ⁶	0.27
Energy Consumption⁷				
Diesel	Gigajoules (GJ)	47,744 ⁶	73,028 ⁶	155,833 ⁸
Biodiesel ⁹	Gigajoules (GJ)	272,629	174,498 ⁶	288,717 ¹⁰
Unleaded petrol	Gigajoules (GJ)	12,132	11,203	10,599
Liquefied petroleum gas	Gigajoules (GJ)	416 ⁶	640 ⁶	547
Electricity	Gigajoules (GJ)	224,610	245,653 ⁶	304,433
Towngas	Gigajoules (GJ)	7,543	9,074	13,099 ¹¹
Total energy consumption ¹²	Gigajoules (GJ)	565,076 ⁶	514,816 ⁶	773,228
	MWh ¹³	156,966 ⁶	141,805 ⁶	214,957 ¹⁴
Total energy consumption intensity	GJ/HK\$ million	22.3	18.2 ⁶	19.0 ¹⁵
On-site generated renewable energy for feed-in tariff ¹⁶	Gigajoules (GJ)	46	43	44
Greenhouse Gas (GHG) Emissions^{17,18,19}				
Scope 1 emissions	Tonne CO ₂ e	24,272 ⁶	19,007 ⁶	32,918 ²⁰
Scope 2 emissions	Tonne CO ₂ e	34,335	41,575 ⁶	51,447
Total GHG emissions (Scope 1 & 2)	Tonne CO ₂ e	58,607 ⁶	60,582 ⁶	84,365
Total GHG emissions (Scope 1 & 2) intensity	Tonne CO ₂ e/ HK\$ million	2.3	2.2 ⁶	2.1 ¹⁵
Procured carbon offset ²¹	Tonne CO ₂ e	134	81	457
Water Consumption²²				
Municipal water used	m ³	1,231,519	991,399 ⁶	1,371,523 ²³
Water intensity	m ³ /HK\$ million	48.6	35.3 ⁶	33.6 ¹⁵
Wastewater direct discharge ²⁴	m ³	1,004,4386	804,300 ⁶	1,100,062

Parameter	Unit	FY2021	FY2022	FY2023
Waste				
Hazardous Waste Disposed				
Chemical waste (liquid) ^{26 27}	Tonne	0.8	0	0
Chemical waste disposed (solid)	Tonne	0.05	0.72	0.43 ²⁸
Total chemical waste disposed	Tonne	0.85	0.72	0.43
Non-Hazardous Waste Disposed				
General waste to landfills (exclude Hip Hing Group)	Tonne	1,083	1,492	2,985 ²⁹
C&D waste to landfills (only Hip Hing Group)	Tonne	41,208	38,607	43,806
C&D waste to sorting facility	Tonne	31,311	28,532	41,895 ³⁰
Total non-hazardous waste to landfills ³¹	Tonne	73,602	68,631	88,686
Total non-hazardous waste intensity	Tonne/HK\$ million	2.90	2.44	2.17
Total C&D waste generated ³²	Tonne	900,517	546,004	1,051,719
Materials Recycled				
Inert C&D materials (to public fill facility)	Tonne	827,998	478,865	966,018
Food waste	Tonne	25	31	88
Cooking oil ³³	Tonne	0.8	1.0	3.4
Paper	Tonne	81	113	147
Plastics bottles	Tonne	0.3	0.9	5.7
Aluminium cans	Tonne	0.1	0.2	0.3
Glass bottles	Tonne	0.9	1.7	6.9
Total materials recycled	Tonne	828,106	479,014	966,269 ³⁴

¹ Majority of figures are rounded to whole number unless otherwise presented with decimals as appropriate.

² The amount of revenue used to calculate intensities denotes only revenues of business units under the sustainability reporting scope. Revenue from Hip Hing Group was discounted using Architectural Services Department (ArchSD) Building Works Tender Price Index, Civil Engineering and Development Department (CEDD) Works Index and Labour Cost index from the Census and Statistics Department, HKSAR for buildings, infrastructure and civil projects, respectively.

³ Environmental performance data does not include Kai Tak Sports Park.

⁴ Road air emission factors are based on the Hong Kong Environmental Protection Department's (EPD) EMFAC-HK Vehicle Emission Calculation model and the United States Environmental Protection Agency's (USEPA's) Vehicle Emission Modeling Software — MOBILE6.1. PM emission refers to respirable suspended particles (PM10).

⁵ From vehicle emissions

⁶ Figure has been restated due to the alignment of calculation methodology.

⁷ Energy conversion factors of different fuel types are referenced from Greenhouse Gas Inventory Guidance: Direct Emissions from Stationary Combustion Sources, January 2016, published by USEPA. The following conversion factors are used to standardize the units to Gigajoules (GJ): biodiesel (0.036 GJ/L), diesel (0.039 GJ/L), unleaded petrol (0.035 GJ/L), liquefied petroleum gas (0.05 GJ/kg), electricity (0.0036 GJ/kWh), on-site generated renewable energy for feed-in tariff (0.0036 GJ/kWh) and Towngas (0.048 GJ/unit).

⁸ The increase in diesel usage was anticipated as more new projects was awarded to the construction business during FY2023, which imposed intensive use of energy at the initial construction stage comparing to last year.

⁹ The emission factor (EF) of biodiesel is updated according to the latest calculation in "Greenhouse gas reporting: conversion factors 2022" from the Department for Environment, Food & Rural Affairs (DEFRA) of UK.

10 The increase in biodiesel usage was anticipated as more new projects was awarded to the construction business during FY2023, which imposed intensive use of energy at the initial construction stage comparing to last year.

11 The increase in Towngas usage was anticipated to be due to the resumption of facility management business' catering and food and beverage services, which increased Towngas usage by such business activities comparing to last year.

12 The increase in total energy consumption was due to the as more new projects was awarded to the construction business during FY2023, which imposed intensive use of energy at the initial construction stage.

13 1 gigajoule (GJ) = 0.278 MWh

14 The increase in total energy consumption is due to the increased usage in diesel, biodiesel and Towngas.

15 PwC has only performed assurance over the numerator of intensity calculation, which is the total energy consumption, total Greenhouse Gas (GHG) emissions, and municipal water used. PwC has not provided assurance over the denominator, which is the revenue of NWS.

16 The scope covers the grid-connected solar panels installed in the rooftop of the HKCEC only. The installed renewables covered are for the fit-in-tariff scheme in Hong Kong, therefore the energy generated will not offset the overall Group's usage.

17 GHG emissions were calculated based on the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong, 2010 Edition published by the Environmental Protection Department and the Electrical and Mechanical Services Department of HKSAR Government, which includes CO₂, methane (CH₄) and nitrous oxide (N₂O) of Scope 1 and 2 emissions.

18 For the Hong Kong operations, EF adopted for purchased electricity are 0.68 kg CO_{2e}/kWh and 0.39 kg CO_{2e}/kWh as provided by HK Electric Investments Sustainability Report 2022 and CLP Sustainability Report 2022, respectively, subjecting to the location of operation. The EF for Towngas is 0.0531 kg CO₂/MJ (for CO₂); 0.00000092916 kg/MJ (for CH₄); and 0.00000020625 kg/MJ (for N₂O) as provided by Hong Kong Environmental Protection Department GHG Guidelines. For the mainland operation, the EF adopted for purchased electricity is 0.581 kg CO₂/kWh, which is referenced from The Ministry of Ecology and Environment of the People's Republic of China.

19 GHG emissions figures in FY2022 were restated due to the alignment of calculation methodology in FY2023.

20 The increase in Scope 1 emissions was due to increase in total energy consumption.

21 Hip Hing Group has initiated a programme to offset carbon emission from fossil fuel consumption of its construction equipment since FY2021, the amount of carbon offset was procured to cover the fuel consumption throughout each financial year.

22 Figure excludes water consumption at Corporate Office of NWS Holdings as the floor-level submetering is not available at its office premises.

23 The increase in municipal water used was due to resumption of relevant business activities, meanwhile the Group put great efforts to upkeep water efficiency in business operations thus no fluctuation of water intensity in FY2023.

24 For Free Duty, FTLife Insurance, Hunan NWS Expressway, and Zhejiang NWS Expressway, it was assumed 100% municipal water usage was directly discharged as wastewater. For Hip Hing Group, 20% of water consumption is estimated to be recycled for on-site reuse; For HML, the wastewater discharge amount was the actual data recorded in the sewage discharge bills.

25 The increase in wastewater direct discharge is due to increase in municipal water used.

26 Chemical waste is properly stored at the premise of the business operations and handled by qualified third-party contractors for disposal as required by local regulations.

27 The weight of chemical waste (liquid) is converted by using the density figure 1.0 kg/litre from the Australian Hazardous Waste Data and Reporting Standard 2017 revision.

28 The decrease in chemical waste disposed (solid) was due to completion of refurbishment projects in our road operations.

29 The increase of "General waste to landfills" was mainly due to the increase of general waste resulted from increased number of events in our facility-management operations during FY2023.

30 The increase in C&D waste to sorting facility was due to more new projects was awarded to the construction business during FY2023, which imposed increased amount of C&D waste generated at the initial construction stage.

31 "Total non-hazardous waste to landfill" is the summation of "General waste to landfills (Exclude Hip Hing Group)", "C&D waste to landfills (Only Hip Hing Group)" and "C&D waste to sorting facility".

32 "Total C&D waste generated" is the summation of "C&D waste to landfills" (Only Hip Hing Group), "C&D waste to sorting facility" and "Inert C&D waste (to public fill facility)".

33 The weight of cooking oil is converted by using the density figure 918.31 kg/m³ from EPA Mandatory Reporting Rule Subpart-C.

34 The significant increase of "Total materials recycled" was due to the increase in "Inert C&D waste (to public fill facility)" from Hip Hing.

SOCIAL DATA SUMMARY³⁵

Parameter	Unit	FY2021	FY2022	FY2023	
Workforce					
Total number of employees ³⁶	No. of employees	4,938	4,862	4,797	
By Gender	Male	No. of employees	3,356	3,314	3,276
	Female	No. of employees	1,582	1,548	1,521
By Employment Type	Full-time employees	No. of employees	4,891	4,797	4,748
	Part-time employees	No. of employees	47	65	49
By Contract Type	Permanent employees	No. of employees	4,725	4,634	4,765
	Fixed-term/temporary employees	No. of employees	213	228	32
By Seniority	Operational Staff	No. of employees	3,524	3,419	3,468
	General Staff	No. of employees	634	605	449
	Assistant Manager	No. of employees	243	247	245
	Manager and Senior Manager	No. of employees	381	433	463
By Age Group	Assistant General Manager and above ³⁷	No. of employees	156	158	172
	Under 30 years old	No. of employees	951	949	846
	30–50 years old	No. of employees	2,639	2,538	2,562
	Over 50 years old	No. of employees	1,348	1,375	1,389
Total New Hires ³⁸	No. of employees	597	1,093	1,141	
New Hires Rate ³⁹	%	12	22	24	
Total Number of Leavers ⁴⁰	No. of employees	1,237	1,214	1,167	
Turnover Rate ⁴¹	%	25	25	24	
Health and Safety					
Total Hours Worked ⁴²	No. of hours	11,083,153	10,784,065	10,705,555	
Work-related Lost-time Injuries (Sick Leave > 0 day)	No. of case	20	27	33	
Work Day Lost due to Work-related Injuries ⁴³	No. of days	3,623	2,551	3,172	
Lost-day Rate ⁴⁴	per 100 employees	65.4	47.3	59.3	
Lost-time Injury Rate (LTIR) ⁴⁵	per 100 employees	0.4	0.5	0.6	
Work-related Fatalities	No. of cases	0.0	0.0	0.0	
Fatality Rate ⁴⁶	%	0	0	0	
Training					
Average Training Hours per Employee ⁴⁷	No. of hours	12.7	11.6	11.8	
Average Training Hours per Employee (by Gender) ⁴⁸	Male	No. of hours	10.7	11.2	12.0
	Female	No. of hours	17.0	12.3	11.4
By Type of Training	Anti-corruption	No. of hours	1,434	3,359	909
	Corporate culture	No. of hours	8,637	15,284	19,435
	Environmental protection	No. of hours	4,063	1,849	887
	Occupational health and safety	No. of hours	12,230	10,626	12,601
	Professional development	No. of hours	25,777	25,204	21,868
Average Training Hours Completed per Employees (by Seniority) ⁴⁹	Operational Staff	No. of hours	7.0	8.6	8.5
	General Staff	No. of hours	30.2	22.6	28.6
	Assistant Manager	No. of hours	26.9	15.5	20.8
	Manager	No. of hours	21.9	14.4	14.8
	Senior Manager	No. of hours	23.7	16.3	12.1
Assistant General Manager and above	No. of hours	24.1	17.5	15.3	

Detailed Breakdown in FY2023

Parameter		Unit	Male	Female
Workforce				
By Employment Type and Gender	Full-time	No. of employees	3,251	1,497
	Part-time	No. of employees	25	24
By Contract Type and Gender	Permanent Contract	No. of employees	3,261	1,504
	Fixed-term or Temporary Contract	No. of employees	15	17
By Seniority and Gender	Operational Staff	No. of employees	2,502	966
	General Staff	No. of employees	208	241
	Assistant Manager	No. of employees	154	91
	Manager and Senior Manager	No. of employees	314	149
	Assistant General Manager and above	No. of employees	98	74
New Hires				
By Gender		No. of employees	764	377
Rate by Gender ⁵⁰		%	15.9	7.9
New Hires Rate by Geographical Region ⁵¹	Hong Kong	%		22.9
	Mainland China	%		0.9
	Others	%		0
Turnover				
Leavers by Gender		No. of employees	778	389
Turnover Rate by Gender ⁵²		%	16.2	8.1
Turnover Rate by Geographical Region ⁵³	Hong Kong	%		22.6
	Mainland China	%		1.7
	Others	%		0
Turnover Rate by Age Group ⁵⁴	Under 30 years old	%		5.5
	30–50 years	%		11.8
	> 50 years old	%		7
Parental Leave				
Employees who took Parental Leave		No. of employees	54	36
Employees returned to work after Parental Leave ended		No. of employees	54	33
Return-to-work Rate by Gender ⁵⁵		%	100	92

³⁵ The social data from FY2021 to FY2023 excluded data from logistics operations.

³⁶ Total Number of Employees refers to the number of employees of the in-scope business units under the Sustainability Report as of 30th June of the respective year.

³⁷ Assistant General Manager and above includes remunerated directors from Board of Directors, CEO and COO.

³⁸ The definition of Total New Hires covers permanent employees only.

³⁹ New Hires Rate is calculated as the Number of New Hires divided by the Total Number of Employees.

⁴⁰ Total Number of Leavers includes both voluntary and involuntary leavers as of 30th June of the respective year.

⁴¹ Turnover Rate is calculated as the Total Number of Leavers divided by Total Number of Employees.

⁴² Total Hours Worked is calculated by multiplying the total number of employees by the number of paid working hours stipulated in their respective employment contracts.

⁴³ Number of Work Day Lost due to Work-related Injuries is aligned with the Labour Department's definition (i.e. excludes only statutory holidays).

⁴⁴ Lost-day Rate represents the Number of Work Day Lost due to Work-related Injuries per 100 employees per year. It is calculated as the Total Number of Work Day Lost due to Work-related Injuries divided by the Total Hours Worked and multiplied by 200,000. The factor 200,000 is the annual hours worked by 100 employees, based on 40 hours per week for 50 weeks a year.

⁴⁵ Lost-time Injury Rate (LTIR) represents the number of injuries per 100 employees per year. It is calculated as the Number of Work-related Lost-time Injuries divided by the Total Hours Worked and multiplied by 200,000. The factor 200,000 is the annual hours worked by 100 employees, based on 40 hours per week for 50 weeks a year.

⁴⁶ Fatality Rate is calculated as the number of Work-related Fatalities divided by the Total Number of Employees.

⁴⁷ Average Training Hours per Employee for the year is calculated as the total number of training hours divided by the total number of employees.

⁴⁸ Average Training Hours per Employee by Gender for the year is calculated as the total number of training hours divided by the total number of employees by respective gender.

⁴⁹ Average Training Hours Completed per Employee by Seniority for the year is calculated as the total number of training hours completed by respective seniority divided by the total number of employees by respective seniority.

⁵⁰ New Hires Rate by Gender for the respective year is calculated as the Number of New Hires by respective gender divided by the Total Number of Employees.

⁵¹ New Hires Rate by Geographical Region is calculated as the Number of New Hires in the corresponding region divided by Total Number of Employees.

⁵² Turnover Rate by Gender for the year is calculated as the Number of Leavers by respective gender divided by the Total Number of Employees.

⁵³ Turnover Rate by Geographical Region is calculated as the Number of Leavers in the corresponding region divided by the Total Number of Employees.

⁵⁴ Turnover Rate by Age Group is calculated as the Number of Leavers of respective age group divided by the Total Number of Employees.

⁵⁵ Return-to-work Rate by Gender is calculated as the Number of Employees Returned to work after Parental Leave ended divided by the Number of Employees who took Parental Leave by respective gender.

GRI STANDARDS AND HKEX CONTENT INDEX

The following table indicates the location of our direct response to GRI Standards disclosures included in this report.

Statement of Use NWS Holdings Limited has reported the information cited in this GRI content index for the period 1st July 2022 to 30th June 2023 with reference to the GRI Standards.

GRI 1 version GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

GRI Standards	Description	HKEX ESG Guide		Report Section/Remarks
		Reference	Description	
Organisational Details and Reporting Practices				
2-1	Organisational details			About This Report
2-2	Entities included in the organisation's sustainability reporting			About This Report
2-3	Reporting period, frequency and contact point			About This Report
2-4	Restatements of information			Environmental Performance Data Summary; Social Data Summary
2-5	External assurance			Appendix
2-6	Activities, value chain and other business relationships			About This Report
Activities and workers				
2-7	Employees	KPI B1.1	Total workforce by gender, employment type, age group	Social Data Summary

GRI Standards	Description	HKEX ESG Guide		Report Section/Remarks
		Reference	Description	
Governance				
2-9	Governance structure and composition			Accounting For Effective Controls; Annual Report 2023
2-10	Nomination and selection of the highest governance body			Annual Report 2023
2-11	Chair of the highest governance body			Annual Report 2023
2-12	Role of the highest governance body in overseeing the management of impacts			Accounting For Effective Controls
2-13	Delegation of responsibility for managing impacts			Accounting For Effective Controls
2-14	Role of the highest governance body in sustainability reporting			About This Report
2-15	Conflicts of interest			Annual Report 2023
2-16	Communication of critical concerns			Turning Sustainability Risks Into Opportunities
2-17	Collective knowledge of the highest governance body			Turning Sustainability Risks Into Opportunities
2-18	Evaluation of the performance of the highest governance body			Accounting For Effective Controls
2-19	Remuneration Policy			Annual Report 2023
2-20	Process to determine remuneration			Annual Report 2023
2-21	Annual total compensation ratio			Annual Report 2023

GRI		HKEX		
Standards	Description	ESG Guide	Description	Report Section/Remarks
Reference				
Strategy, policies and practices				
2-22	Statement on sustainable development strategy			Message From The Chief Executive Officer And Chairman Of The Sustainability Committee
2-23	Policy commitments			Our Sustainability Approach; Turning Sustainability Risks Into Opportunities Enhancing; Employees' Rights And Well-Being
2-24	Embedding policy commitments			Ethical Business Approach
2-25	Processes to remediate negative impacts			Ethical Business Approach
2-26	Mechanisms for seeking advice and raising concerns			Ethical Business Approach
2-27	Compliance with laws and regulations			Ethical Business Approach
2-28	Membership associations			Collaborating with Partners Along Our Value Chain; Memberships and Affiliations
Stakeholder engagement				
2-29	Approach to stakeholder engagement			Stakeholder Engagement And Materiality Assessment
2-30	Collective bargaining agreements			Enhancing Employees' Right And Well-Being

GRI 3: Material Topics 2021

GRI Standards	Description	HKEX ESG Guide Reference	Description	Report Section/Remarks
3-1	Process to determine material topics			Stakeholder Engagement And Materiality Assessment
3-2	List of material topics			Stakeholder Engagement And Materiality Assessment

HKEX Mandatory Disclosure Requirements				
	Governance Structure		A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG related goals and targets with an explanation of how they relate to the issuer's businesses.	Accounting For Effective Controls
	Reporting Principles	(i) Materiality (ii) Quantitative (iii) Consistency		About This Report
	Reporting Boundary		A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change	About This Report

GRI		HKEX		
Standards	Description	ESG Guide	Description	Report Section/Remarks
Reference				
Economic				
GRI 201: Economic Performance 2016				
3-3	Management of material topic	General Disclosure B7	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion	Ethical Business Approach
201-1	Direct economic value generated and distributed	KPI B8.2	Resources contributed (e.g. money or time) to the focus area	Annual Report 2023; Fostering An Inclusive Community
201-2	Financial implications and other risks and opportunities due to climate change	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them	Accelerating To Net Zero
GRI 203: Indirect Economic Impacts 2016				
3-3	Management of material topic			Fostering An Inclusive Community
203-1	Infrastructure investments and services supported			Annual Report 2023; Fostering An Inclusive Community
GRI 204: Procurement Practices 2016				
3-3	Management of material topic			Collaborating With Partners Along Our Value Chain

GRI Standards		HKEX ESG Guide		Report Section/Remarks
Standards	Description	Reference	Description	
GRI 205: Anti-corruption 2016				
3-3	Management of material topic	General Disclosure B7	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	Ethical Business Approach There were no reported cases of non-compliance that had a material impact on the Group in FY2023.
205-1	Operations assessed for risks related to corruption			Ethical Business Approach
205-2	Communication and training about anti-corruption policies and procedures	KPI B7.3	Description of anti-corruption training provided to directors and staff	Ethical Business Approach; Social Data Summary
205-3	Confirmed incidents of corruption and actions taken	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	Ethical Business Approach
		KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	Ethical Business Approach
Environment				
GRI 301: Materials 2016				
3-3	Management of material topic	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials. Policies on minimising the issuer's significant impact on the environment and natural resources	Green Operation; Taking Action On Biodiversity
		KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	We did not collect this data. The use of packaging material is not material to the Group.

GRI		HKEX		
Standards	Description	ESG Guide	Description	Report Section/Remarks
		Reference		
GRI 302: Energy 2016				
3-3	Management of material topic	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials. Policies on minimising the issuer's significant impact on the environment and natural resources	Green Operation; Taking Action On Biodiversity
302-1	Energy consumption within the organisation	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility)	Environmental Data Summary
302-3	Energy intensity			Environmental Data Summary
302-4	Reduction of energy consumption	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	Charting Our Sustainability Progress; Green Operation; Environmental Data Summary
GRI 303: Water and Effluents 2018				
3-3	Management of material topic	General Disclosure A2, A3	Policies on the efficient use of resources, including energy, water and other raw materials Policies on minimising the issuer's significant impact on the environment and natural resources	Green Operation; Taking Action On Biodiversity
303-1	Interactions with water as a shared resource	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	Green Operation There were no problems encountered in sourcing water in our operations in FY2023. Fresh water used by the Group's operations is sourced locally from the respective municipalities that are considered adequate and fit for purpose and we strive to conserve water consumption.

GRI		HKEX ESG Guide		
Standards	Description	Reference	Description	Report Section/Remarks
		KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Taking Action On Biodiversity
303-2	Management of water discharge related impacts			Taking Action On Biodiversity
303-5	Water consumption	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility)	Environmental Data Summary
GRI 304: Biodiversity 2016				
3-3	Management of material topic	General Disclosure A2, A3	<p>Policies on the efficient use of resources, including energy, water and other raw materials</p> <p>Policies on minimising the issuer's significant impact on the environment and natural resources</p>	Green Operation; Taking Action On Biodiversity
304-2	Significant impacts of activities, products, and services on biodiversity	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Taking Action On Biodiversity

GRI		HKEX		
Standards	Description	ESG Guide	Description	Report Section/Remarks
		Reference		
GRI 305: Emissions 2016				
3-3	Management of material topic	General Disclosure A1, A3	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Policies on minimising the issuer's significant impact on the environment and natural resources	Green Operation; Taking Action On Biodiversity There were no reported cases of non-compliance that had a significant impact on the Group in FY2023.
305-1	Direct (Scope 1) GHG emissions	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Environmental Data Summary
305-2	Energy Indirect (Scope 2) GHG emissions			
305-4	GHG emissions intensity			
305-5	Reduction of GHG emissions	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them	Charting Our Sustainability Progress; Environmental Data Summary
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	KPI A1.1	The types of emissions and respective emissions data	Environmental Data Summary

GRI		HKEX		
Standards	Description	ESG Guide	Description	Report Section/Remarks
		Reference		
GRI 306: Waste 2020				
3-3	Management of material topic	General Disclosure A1, A3	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Policies on minimising the issuer's significant impact on the environment and natural resources	Green Operation; Taking Action On Biodiversity There were no reported cases of non-compliance that had a significant impact on the Group in FY2023.
306-1	Waste generation and significant waste-related impacts			Environmental Data Summary
306-2	Management of significant waste-related impacts	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	Charting Our Sustainability Progress; Taking Action On Biodiversity; Environmental Data Summary
306-3	Waste generated	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Environmental Data Summary
		KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Environmental Data Summary
306-4	Waste diverted from disposal			Environmental Data Summary
306-5	Waste directed to disposal			Environmental Data Summary

GRI		HKEX		
Standards	Description	ESG Guide	Description	Report Section/Remarks
		Reference		
Social				
GRI 401: Employment 2016				
3-3	Management of material topic	General Disclosure B1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare	Enhancing Employees' Rights And Well-Being There were no reported cases of non-compliance related to employment that had a material impact on the Group in FY2023.
401-1	New employee hires and employee turnover	KPI B1.2	Employee turnover rate by gender, age group and geographical region	Social Data Summary
401-3	Parental leave			Social Data Summary
GRI 403: Occupational Health and Safety 2018				
3-3	Management of material topic	General Disclosure B2	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Enhancing Employees' Rights And Well-Being There were no reported cases of non-compliance related to health and safety that had a material impact on the Group in FY2023.
403-1	Occupational health and safety management system			Enhancing Employees' Rights And Well-Being
403-2	Hazard identification, risk assessment, and incident investigation			Enhancing Employees' Rights And Well-Being
403-3	Occupational health services			Enhancing Employees' Rights And Well-Being
403-4	Worker participation, consultation, and communication on occupational health and safety			Enhancing Employees' Rights And Well-Being

GRI		HKEX ESG Guide		
Standards	Description	Reference	Description	Report Section/Remarks
403-5	Worker training on occupational health and safety	KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Social Data Summary
403-6	Promotion of worker health			Enhancing Employees' Rights And Well-Being
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			Enhancing Employees' Rights And Well-Being
403-9	Work-related injuries	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	Social Data Summary
		KPI B2.2	Lost days due to work injury	Social Data Summary
403-10	Work-related ill health			Enhancing Employees' Rights And Well-Being; Social Data Summary
GRI 404: Training and Education 2016				
3-3	Management of material topic	General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Nurturing Our Talents For The Future
404-1	Average hours of training per year per employee	KPI B3.1	The percentage of employees trained by gender and employee category	Social Data Summary Relevant data including the average training hours completed per employee by gender and employee category, and total training hours by training topics completed is available under Thriving People.
		KPI B3.2	The average training hours completed per employee by gender and employee category	Social Data Summary
404-2	Programs for upgrading employee skills and transition assistance programs			Social Data Summary

GRI		HKEX ESG Guide		
Standards	Description	Reference	Description	Report Section/Remarks
GRI 405: Diversity and Equal Opportunity 2016				
3-3	Management of material topic	General Disclosure B1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	Enhancing Employees' Rights And Well-Being There were no reported cases of non-compliance related to employment that had a significant impact on the Group in FY2023.
405-1	Diversity of governance bodies and employees	KPI B1.1	Total workforce by gender, employment type, age group and geographical region	Social Data Summary
GRI 406: Non-discrimination 2016				
3-3	Management of material topic	General Disclosure B1	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	Enhancing Employees' Rights And Well-Being There were no reported cases of non-compliance related to employment that had a material impact on the Group in FY2023.
406-1	Incidents of discrimination and corrective actions taken			There were no reported cases of non-compliance related to discrimination that had a material impact on the Group in FY2023.
GRI 408: Child Labour 2016				
3-3	Management of material topic	General Disclosure B4	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	Enhancing Employees' Rights And Well-Being
408-1	Operations and suppliers at significant risk for incidents of child labor			Enhancing Employees' Rights And Well-Being

GRI Standards	Description	HKEX ESG Guide		Report Section/Remarks
		Reference	Description	
		KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	Enhancing Employees' Rights And Well-Being
		KPI B4.2	Description of steps taken to eliminate such practices when discovered	Enhancing Employees' Rights And Well-Being
GRI 409: Forced or Compulsory Labor 2016				
3-3	Management of material topic	General Disclosure B4	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	Enhancing Employees' Rights And Well-Being
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			Enhancing Employees' Rights And Well-Being
GRI 413: Local Communities 2016				
3-3	Management of material topic	General Disclosure B8	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.	Fostering An Inclusive Community
413-1	Operations with local community engagement, impact assessments, and development programs			Fostering An Inclusive Community
413-2	Operations with significant actual and potential negative impacts on local communities			Fostering An Inclusive Community
		KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Fostering An Inclusive Community
		KPI B8.2	Resources contributed (e.g. money or time) to the focus area	Fostering An Inclusive Community

GRI		HKEX ESG Guide		Report Section/Remarks
Standards	Description	Reference	Description	
GRI 416: Customer Health and Safety 2016				
3-3	Management of material topic			Striving For Continuous Improvement
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			There were no concluded cases of regulatory non-compliance regarding Health and Safety that had a material impact on the Group in FY2023.
GRI 418: Customer Privacy 2016				
3-3	Management of material topic	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored	Turning Sustainability Risks Into Opportunities
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			There were no concluded cases of regulatory non-compliance regarding customer privacy that had a material impact on the Group in FY2023.
Supply Chain Management				
		General Disclosure B5	Policies on managing environmental and social risks of the supply chain	Collaborating With Partners Along Our Value Chain; Striving For Continuous Improvement
		KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored	Collaborating With Partners Along Our Value Chain; Striving For Continuous Improvement
		KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	Collaborating With Partners Along Our Value Chain; Striving For Continuous Improvement
		KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	Collaborating With Partners Along Our Value Chain; Striving For Continuous Improvement

GRI		HKEX		
Standards	Description	ESG Guide		
		Reference	Description	Report Section/Remarks
Product Responsibility				
		General Disclosure B6	Information on the policies and compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	Collaborating With Partners Along Our Value Chain; Striving For Continuous Improvement There were no reported cases of non-compliance that had a significant impact on the Group in FY2023.
		KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	There were no recalls concerning the provision and use of products and services for safety and health reasons in the reporting year.
		KPI B6.2	Number of products and service related complaints received and how they are dealt with	The Group received a total of 573 complaints in relation to product and services during FY2023. Refer to “Embracing Innovation And Digitalisation” section for description of complaint handling mechanism.
		KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Turning Sustainability Risks Into Opportunities
		KPI B6.4	Description of quality assurance process and recall procedures	Recall is not material to the Group’s operations, yet recall procedures are in place for Free Duty to inform customers for refund when recall incidents are confirmed with manufacturers. Free Duty purchase products from “Authorized Distributors” only. To ensure the quality of products, the Best Before Date of Free Duty’s products are reviewed on monthly basis and the storage temperature is regularly checked internally.

IFRS S2 REFERENCE TABLE

We support the latest international reporting standard to provide consistent, timely and comparable information related to climate-related issues. Starting from this year, we began mapping our climate related disclosures to the latest recommendations of the International Sustainability Standards Board’s (ISSB) IFRS S2 Climate-related Disclosures published in June 2023.

Relevant information can be found in the specified section of the NWS Sustainability Report.

Governance

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 6 Disclosure of information about the governance body (the Board and its associated committee charged with governance of ESG issues) with oversight of climate-related risks and opportunities, and information about management’s role in those processes.		
IFRS S2 6-a	Identity of the governance body within the body responsible for oversight of climate-related risks and opportunities.	Accounting For Effective Controls
IFRS S2 6-b	How the governance body’s responsibilities for climate-related risks and opportunities are reflected in terms of reference, board mandates and other related policies.	Accounting For Effective Controls
IFRS S2 6-c	How the governance body ensures that the appropriate skills and competencies are available to oversee strategies designed to respond to climate-related risks and opportunities.	Accounting For Effective Controls
IFRS S2 6-d	How and how often which the governance body and the committees are informed about climate-related matters and the associated climate related risks and opportunities.	Accounting For Effective Controls
IFRS S2 6-e	How the governance body and the committees consider climate-related risks and opportunities when overseeing NWS’s strategy, decisions on major transactions, and risk management policies, including any assessment of trade-offs and analysis of sensitivity to uncertainty that may be required.	Turning Sustainability Risks Into Opportunities

Strategy

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 9 Disclosure of climate-related financial disclosures regarding NWS's strategy to understand its strategy for addressing significant climate-related risks and opportunities.		
IFRS S2 9-a	The significant climate-related risks and opportunities that NWS reasonably expects could affect our business model, strategy and cashflows, our access to finance and our cost of capital, over the short, medium or long term.	Accelerating To Net Zero
IFRS S2 9-b	The effect of significant climate-related risks and opportunities on NWS's business model and value chain.	Accelerating To Net Zero
IFRS S2 9-c	The effect of significant climate-related risks and opportunities on management's strategy and decision making including its transition plans.	Accelerating To Net Zero
IFRS S2 9-d	The effect of significant climate-related risks and opportunities on NWS's financial position, financial performance and cash flows at the reporting period, and the anticipated effects over the short, medium and long term-including how climate related risks and opportunities are included in its financial planning.	Accelerating To Net Zero
IFRS S2 9-e	The climate resilience of NWS's strategy to significant physical risks and significant transition risks.	Accelerating To Net Zero

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 10 Disclosure of information on significant climate-related risks and opportunities that could reasonably be expected to affect the entity's business model, strategy and cash flows, its access to finance and its cost of capital, over the short, medium or long term.		
IFRS S2 10-a	A description of significant climate-related risks and opportunities and the time horizon over which each could reasonably be expected to affect our business model, strategy, and cash flows, its access to finance and its cost of capital, over the short, medium or long term.	In progress for strategy enhancement
IFRS S2 10-b	How NWS defines short, medium and long term and how these definitions are linked to NWS's strategic planning horizons and capital allocation plans.	
IFRS S2 10-c	Whether the risks identified are physical risks or transition risks. For example, acute physical risks could include increased severity of extreme weather events such as cyclones and floods, and example of chronic physical risks could include rising sea levels or rising mean temperatures. Transition risks could include regulatory, technological, market, legal or reputational risks.	Accelerating To Net Zero
IFRS S2 13 Disclosure of information on NWS's assessment of the current and anticipated effects of significant climate-related risks and opportunities on its business model.		
IFRS S2 13-a	A description of the current and anticipated effects of significant climate-related risks and opportunities on NWS's value chain.	Accelerating To Net Zero
IFRS S2 13-b	A description of where in NWS's value chain significant climate-related risks or opportunities are concentrated, (for example, geographical areas, facilities or types of assets, inputs, outputs or distribution channels).	Accelerating To Net Zero

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 14 Disclosure of information on the effects of significant climate-related risks and opportunities on its strategy and decision-making, including its transition plans.		
IFRS S2 14-a	<p>How NWS has responded to, and plans to respond to, climate-related risks and opportunities in our strategy and decision-making, including how we plan to achieve any climate-related targets we have set and any targets required to meet by law or regulation. This shall include:</p> <ul style="list-style-type: none"> i. current and anticipated changes to NWS' business model, including our resource allocation, to address climate-related risks and opportunities; ii. current and anticipated direct mitigation and adaptation efforts; iii. current and anticipated indirect mitigation and adaptation efforts; iv. any climate-related transition plan NWS has, including information about key assumptions used in developing its transition plan, and dependencies on which our transition plan relies; and v. how we plan to achieve any climate-related targets, including any greenhouse gas emissions targets. 	<p>Accelerating To Net Zero; Collaborating With Partners Along Our Value Chain; Investing for the Future; Turning Sustainability Risks Into Opportunities</p>
IFRS S2 14-b	<p>Information about how NWS is resourcing, and plans to resource.</p>	<p>Charting Our Sustainability Progress; Our Sustainability Vision; Green Operation</p>
IFRS S2 14-c	<p>Quantitative and qualitative information about the progress of plans disclosed in the Reporting Period.</p>	<p>Our Sustainability Vision</p>

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 15 Disclosure of information on the effects of significant climate-related risks and opportunities on its financial position, financial performance and cash flows for the reporting period, and the anticipated effects over the short, medium and long term –including how climate-related risks and opportunities are included in our financial planning.		
IFRS S2 15-a	The effects of climate-related risks and opportunities on the our financial position, financial performance and cash flows for the reporting period (current financial effects).	In progress for enhancement
IFRS S2 15-b	The anticipated effects of climate-related risks and opportunities on our financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in our financial planning (anticipated financial effects).	
IFRS S2 16 Disclosure of quantitative and qualitative information on how climate-related risks and opportunities affect our financial position, financial performance and cash flows for the Reporting Period, and the anticipated effects in the next Reporting Period.		
IFRS S2 16-a	How climate-related risks and opportunities have affected our financial position, financial performance and cash flows for the reporting period.	In progress of resourcing skills and capabilities to provide the information
IFRS S2 16-b	The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 16-c	<p>How we expect our financial position to change over the short, medium and long term, given our strategy to manage climate-related risks and opportunities, taking into consideration:</p> <ul style="list-style-type: none"> i. our investment and disposal plans, including plans the entity is not contractually committed to; and ii. our planned sources of funding to implement its strategy. 	
IFRS S2 16-d	<p>How we expect our financial performance and cash flows to change over the short, medium and long term, given our strategy to manage climate-related risks and opportunities.</p>	
<p>IFRS S2 22 Disclosure of analysis on the resilience of NWS’s strategy and business model to climate-related changes, developments or uncertainties – taking into consideration our identified significant climate-related risks and opportunities and related uncertainties.</p>		
IFRS S2 22-a	<p>The results of the analysis of climate resilience, which shall enable users to understand:</p> <ul style="list-style-type: none"> i. the implications, if any, of NWS’s findings for our strategy, including how we would need to respond to the effects identified; ii. the significant areas of uncertainty considered in the analysis of climate resilience; iii. NWS’s capacity to adjust or adapt our strategy and business model over the short, medium and long term to climate developments in terms of: <ul style="list-style-type: none"> 1) the availability of, and flexibility in, existing financial resources, including capital, to address climate-related risks, and/or to be redirected to take advantage of climate-related opportunities; 2) the ability to redeploy, repurpose, upgrade or decommission existing assets; and 3) the effect of current or planned investments in climate-related mitigation, adaptation or opportunities for climate resilience. 	<p>Accelerating To Net Zero; Investing For The Future</p>

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 22-b	<p>How the analysis has been conducted, including:</p> <ul style="list-style-type: none"> i. Information about the inputs NWS used: <ul style="list-style-type: none"> 1) which scenarios were used for the assessment and the sources of the scenarios used; 2) whether the analysis has been conducted by comparing a diverse range of climate-related scenarios; 3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 4) whether the entity has used, among its scenarios, a scenario aligned with the latest international agreement on climate change; 5) an explanation of why NWS has decided that our chosen scenarios are relevant to assessing NWS’s resilience to climate-related risks and opportunities; 6) the time horizons used in the analysis; 7) the inputs used in the analysis, including but not limited to — the scope of risks, the scope of operations covered, details of the assumptions; and ii. the key assumptions NWS made in the analysis: <ul style="list-style-type: none"> 1) climate-related policies in the jurisdictions in which NWS operates; 2) macroeconomic trends; 3) national- or regional-level variables; 4) energy usage and mix; and 5) developments in technology; and iii. the reporting period in which the climate-related scenario analysis was carried out. 	Accelerating To Net Zero

Risk Management

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 25 Disclosure of information on the process, or processes, by which climate-related risks and opportunities are identified, assessed and managed.		
IFRS S2 25-a	<p>The processes and related policies NWS use to identify, assess, prioritize and monitor climate-related risks, including information about:</p> <ul style="list-style-type: none"> i. the inputs and parameters NWS use; ii. whether and how NWS uses climate-related scenario analysis to inform our identification of climate-related risks; iii. how NWS assesses the nature, likelihood and magnitude of the effects of those risks; iv. whether and how NWS prioritizes climate-related risks relative to other types of risk; v. how NWS monitors climate-related risks; and vi. whether and how NWS has changed the processes we use compared with the previous Reporting Period. 	Accelerating To Net Zero
IFRS S2 25-b	<p>The processes NWS uses to identify, assess, prioritize and monitor climate-related opportunities, including information about whether and how the NWS uses climate-related scenario analysis to inform the identification of climate-related opportunities.</p>	Accelerating To Net Zero
IFRS S2 25-c	<p>The extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform NWS overall risk management process.</p>	Accelerating To Net Zero

Metrics and targets

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 28 Disclosure of information on how NWS measures, monitors and manages its significant climate-related risks and opportunities.		
IFRS S2 28-a	Information relevant to the cross-industry metrics categories, which are relevant to entities regardless of industry and business model.	Charting Our Sustainability Progress; Our Sustainability Vision
IFRS S2 28-b	Industry-based metrics that are associated with particular business models, activities or other common features that characterize participation in the industry NWS operates.	
IFRS S2 28-c	Targets set by NWS , and any targets we are required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets.	
IFRS S2 28-d	Targets set by the entity to mitigate or adapt to climate-related risks or maximize climate-related opportunities.	

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 29 Disclosure of cross-industry metric categories.		
IFRS S2 29-a	<p>Greenhouse gas emissions:</p> <ul style="list-style-type: none"> i. NWS's absolute gross greenhouse gas emissions generated during the reporting period, measured in accordance with the Greenhouse Gas Protocol Corporate Standard, expressed as metric tons of CO₂ equivalent, classified as: <ul style="list-style-type: none"> 1) Scope 1 emissions; 2) Scope 2 emissions; and 3) Scope 3 emissions; ii. measurement of greenhouse gas emissions in accordance with the requirements listed in the HKEX ESG Guide Appendix 2: Reporting Guidance on Environmental KPIs; iii. the approach we used to measure our greenhouse gas emissions including: <ul style="list-style-type: none"> 1) the measurement approach, inputs and assumptions NWS uses to measure its greenhouse gas emissions; 2) the reason why NWS has chosen the measurement approach, inputs and assumptions we use to measure our greenhouse gas emissions; and 3) any changes we made to the measurement approach, inputs and assumptions during the Reporting Period and the reasons for those changes; iv. for Scope 1 and Scope 2 greenhouse gas emissions disclosed disaggregate emissions between: <ul style="list-style-type: none"> 1) the consolidated accounting group; and 2) other investees excluded; v. for Scope 2 greenhouse gas emissions disclosed, disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions. 	Environmental Data Summary

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 29-b	Climate-related transition risks — the amount and percentage of assets or business activities vulnerable to transition risks	In progress for enhancement
IFRS S2 29-c	Climate-related physical risks — the amount and percentage of assets or business activities vulnerable to physical risks	
IFRS S2 29-d	Climate-related opportunities — the proportion of revenue, assets or other business activities aligned with climate-related opportunities	
IFRS S2 29-e	Capital deployment — the amount of capital expenditure, financing or investment deployed toward climate-related risks and opportunities	
IFRS S2 29-f	<p>Internal carbon prices:</p> <ul style="list-style-type: none"> <li data-bbox="459 1032 1011 1133">i. the price for each metric tonne of greenhouse gas emissions that NWS uses to assess the costs of its emissions; <li data-bbox="459 1144 1011 1245">ii. an explanation of how NWS is applying the carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis). 	
IFRS S2 29-g	<p>Remuneration:</p> <ul style="list-style-type: none"> <li data-bbox="459 1335 1011 1435">i. the percentage of executive management remuneration recognized in the current period that is linked to climate-related considerations; and <li data-bbox="459 1447 1011 1505">ii. a description of how climate-related considerations are factored into executive remuneration. 	

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 33 The quantitative and qualitative climate-related targets NWS has set to monitor progress towards achieving our strategic goals, and any targets we are required to meet by law or regulation, including any greenhouse gas emissions targets		
IFRS S2 33-a	Metrics used to assess progress towards reaching targets and achieving NWS's strategic goals.	Our Sustainability Vision
IFRS S2 33-b	The objective of the target.	Our Sustainability Vision
IFRS S2 33-c	The part and subsidiary of the NWS Group to which the target applies.	Our Sustainability Vision
IFRS S2 33-d	The period over which the target applies.	Our Sustainability Vision
IFRS S2 33-e	The base period from which progress is measured.	Our Sustainability Vision
IFRS S2 33-f	Any milestones or interim targets.	Our Sustainability Vision
IFRS S2 33-g	If the target is quantitative, whether it is an absolute target or an intensity target.	Our Sustainability Vision
IFRS S2 33-h	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Our Sustainability Vision
IFRS S2 34 The approach to setting and reviewing each target, and how NWS monitors progress against each target		
IFRS S2 34-a	Whether the target and the methodology for setting the target has been validated by a third party.	In progress for enhancement
IFRS S2 34-b	The entity's processes for reviewing the target.	
IFRS S2 34-c	The metrics used to monitor progress towards reaching the target.	
IFRS S2 34-d	Any revisions to the target and an explanation for those revisions.	

IFRS S2 Requirements	Description	Report Section/Remarks
IFRS S2 36 For each greenhouse gas emissions target disclosed, some additional detail shall be disclosed		
IFRS S2 36-a	Which greenhouse gases are covered by the target.	Accelerating To Net Zero; Environmental Data Summary
IFRS S2 36-b	Whether Scope 1, Scope 2, or Scope 3 greenhouse gas emissions are covered by the target.	Accelerating To Net Zero; Environmental Data Summary
IFRS S2 36-c	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target.	Accelerating To Net Zero; Environmental Data Summary
IFRS S2 36-d	Whether the target was derived using a sectoral decarbonization approach.	Our Sustainability Vision; Accelerating To Net Zero
IFRS S2 36-e	<p>The planned use of carbon credits of NWS to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target:</p> <ol style="list-style-type: none"> i. the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; ii. which third-party scheme(s) will verify or certify the carbon credits; iii. the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and iv. any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use. 	In progress for enhancement

AWARDS AND RECOGNITIONS

Organizers	Awards and Recognitions	Companies
Agency for Volunteer Service	Hong Kong Long Service Award 2022	Hip Hing Group
Autodesk	Hong Kong BIM Awards	Hip Hing Group
BCI Asia Construction Information Ltd	BCI Asia Top 10 Contractor Awards 2023	Hip Hing Group
Bloomberg	Bloomberg Businessweek/Chinese Edition Financial Institution Awards 2023 <ul style="list-style-type: none"> Outstanding Product and Service — Saving Plan, Health & Protection, Digital Marketing Outstanding Company — Training Academy of the Year 	FTLife Insurance
buildingSMART International	The buildingSMART International Award	Hip Hing Group
Chartered Association of Building Engineers	Built Environment Awards 2022 <ul style="list-style-type: none"> Sustainability — Highly Commended 	Hip Hing Group
Chinese Finance Summit 2022	Employer of Choice Award 2023	NWS Corporate Office
Community Investment and Inclusion Fund	Social Capital Builder (SCB) Logo Awards 2022	NWS Corporate Office HML
Construction Industry Council	CIC Construction Innovation Award 2022	Hip Hing Group
	MiC Achievement Ceremony 2022 — Outstanding People	Hip Hing Group
	Hong Kong Construction Common Data Environment Award	Hip Hing Group
CTgoodjobs	Gold Award 2022, Best Family-friendly Employment Policy	NWS Corporate Office
	Grand Award 2022, Best Corporate Social Responsibility	NWS Corporate Office
	Grand Award 2022, Employer of the Year	FTLife Insurance
	Grand Award 2022, Best Innovative L&D Initiative	FTLife Insurance

Organizers	Awards and Recognitions	Companies
Department of Health	Mental Health Friendly Supreme Organisation	Hip Hing Group FTLife Insurance
Development Bureau and Construction Industry Council	Celebration of BIM Achievement 2022 <ul style="list-style-type: none"> BIM Projects 2022 BIM Organisations 2022 & Most Improved BIM Organisations 2022 	Hip Hing Group
Employees Retraining Board	ERB Manpower Developer Award Scheme	Hip Hing Group
Equal Opportunities Commission	Hong Kong Green Organisation Certification Scheme	NWS Corporate Office Hip Hing Group FTLife Insurance
	Equal Opportunity Employer for Gender Equality & Family Status Equality	HML
ET Net	FinTech Awards 2022 <ul style="list-style-type: none"> Appreciation Certificate on Environmental, Social, and Governance 	FTLife Insurance
Green Council	Hong Kong Green Awards 2022	Hip Hing Group
Happiness at Work Promotional Scheme	Happy Company 5 years+	NWS Corporate Office
HKIE, Building Services Division	Excellent Building Award 2023	Hip Hing Group
Home and Youth Affairs Bureau and the Agency for Volunteer Service	Outstanding Corporate & Non-commercial Organization	NWS Corporate Office
Home and Youth Affairs Bureau and Community Investment and Inclusion Fund	Outstanding Volunteer/Group	NWS Corporate Office
	Outstanding Collaboration Project	NWS Corporate Office
	Volunteer Hour Awards — Top Ten Highest Volunteer Hours	NWS Corporate Office
	Volunteer Hour Awards — Corporate & Non-Commercial Organization Award — Gold Award	NWS Corporate Office
	2022-24 Social Capital Builder Awards <ul style="list-style-type: none"> Social Capital Builder Logo Award 	HML

Organizers	Awards and Recognitions	Companies
Hong Kong Construction Association	HKCA Construction Safety Award	Hip Hing Group
Hong Kong Exhibition & Convention Industry Association	HKECIA Industry Awards of Excellence 2023 — Outstanding Award for Pandemic Response	HML
Hong Kong Institute of Construction Managers	Quality Building Award 2022	Hip Hing Group
Hong Kong Institute of Human Resource Management	Construction Management Awards 2022	Hip Hing Group
Hong Kong Internet Registration Corporation Limited	Web Accessibility Recognition Scheme — Triple Gold Award Triple Gold Award at the Web Accessibility Recognition Scheme 2022-2023 (Website Stream)	NWS Corporate Office
Water Supplies Department	Quality Water Supply Scheme for Buildings — Flushing Water — Blue	HML
Hong Kong Lo Pan Kwong Yuet Tong	Excellent Young Lo Pan Award 2022	Hip Hing Group
Hong Kong Professional Building Inspection Academy	Hong Kong Professional Building Inspectors Academy Awards 2022 <ul style="list-style-type: none"> Quality Building Setting Out Team of the Year Five Stars Residency 	Hip Hing Group
Hong Kong Quality Assurance Agency	Management Award for Business Resilience & Community Contribution — Leadership Award for Business Resilience & Community Contribution 2022	HML
HR Asia	HKQAA Recognition Awards for Organisations <ul style="list-style-type: none"> Frontline Award for Business Resilience & Community Contribution 2022 Management Award for Business Resilience & Community Contribution (Customer Partnership for Excellence) 2022 Gold Seal for Business Resilience & Community Contribution 2022 	HML
HR Asia	Best Companies to Work for In Asia 2023	FTLife Insurance

Organizers	Awards and Recognitions	Companies
Institute of Financial Planners of Hong Kong	IFPHK Financial Education & ESG Leadership Awards 2022	FTLife Insurance
JobMarket	Employer of Choice Award 2022 <ul style="list-style-type: none"> Corporate Social Responsibility (CSR) Award 2022 ESG HR Strategy Excellence 	NWS Corporate Office
Labour Department	Construction Industry Safety Award Scheme 2022/2023 <ul style="list-style-type: none"> Merit Award — Building Construction Sites (Public Contracts) Merit Award, Good Performance Certificate — Building Construction Sites (Private Contracts) Silver Award, Merit Award — Safety Team Outstanding Frontline Foremen 	Hip Hing Group
Lighthouse Club Hong Kong	Contractors Safety Award 2023Champion <ul style="list-style-type: none"> Champion, Bronze Award — Site Safety Practitioner Award Silver Award, Bronze Award — Project Leader Award Runner Up — Safe Foreman Award Chairman’s Award — Safe Project Team Award 	Hip Hing Group
Mandatory Provident Fund Schemes Authority	<ul style="list-style-type: none"> Good MPF Employer 5 years+ — NWS, Free Duty, HML MPF Support Award — HML 	Free Duty NWS Corporate Office HML
Occupational Safety & Health Council	Joyful@Healthy Workplace Best Practices Award (Enterprise/Organization) — Excellence Award	Hip Hing Group FTLife Insurance
Royal Institution of Chartered Surveyors	RICS Awards Hong Kong 2022 <ul style="list-style-type: none"> Construction Project Management Team of the Year — Highly Commended 	Hip Hing Group
The Hong Kong Council of Social Service	<ul style="list-style-type: none"> Age-Friendly Appreciation Scheme 2022 Employment Friendly Charter 	NWS Corporate Office
The Hong Kong General Chamber of Small and Medium Business Ltd	EMployment Friendly Charter	NWS Corporate Office
The Hong Kong General Chamber of Small and Medium Business Ltd	Partner Employer Award	Free Duty

Organizers	Awards and Recognitions	Companies
The Hong Kong Institute of Surveyors	HKIS QS Awards 2022	Hip Hing Group
The Institute of ESG & Benchmark	ESG Achievement Awards 2022/20223	FTLife Insurance
The Occupational Safety and Health Council	Hong Kong Outstanding OSH Employee Award <ul style="list-style-type: none"> • Organisation/Corporate Group — Foreman Award • Organisation/Corporate Group — Management Award 	Hip Hing Group
The Vocational Training Council	2022 Outstanding Apprentice Award Presentation Ceremony cum Earn and Learn Day	Hip Hing Group
WealthAsia	2022 Benchmark Wealth Management Awards <ul style="list-style-type: none"> • Insurance Company of the Year 2022 • Broker Support — Best-in-Class • Academy of the Year 2022 • Health Care Product — Best-in-Class • Social Media Engagement — Outstanding Achiever • ESG Integration — Merit 	FTLife Insurance
World Association of Cooks Societies	Hong Kong International Culinary Classic 2023	HML
World MICE Awards	3rd Annual World MICE Awards — Hong Kong's Best Convention Centre 2022	HML
WorldGBC	Asia Pacific Leadership in Green Building Awards 2022	Hip Hing Group

MEMBERSHIPS AND AFFILIATIONS

Organizer	Memberships and Affiliations	Companies
Agency for Volunteer Service	Recognition for supporting the association in building a caring and inclusive society	FTLife Insurance
British Standards Institution	ISO 20121 Event Sustainability Management Systems	HML
Environment and Ecology Bureau	Charter on External Lighting	HML FTLife Insurance
Environment Bureau & Electrical and Mechanical Services Department	Energy Saving Charter on “No ILB”	Free Duty NWS Corporate Office Hip Hing Group
Environmental Campaign Committee	EnergyWi\$e Certificate (Good Level) & WasteWi\$e Certificate (Excellent Level)	FTLife Insurance
	Hong Kong Green Organisation	FTLife Insurance
	EnergyWi\$e Certificate & WasteWi\$e Certificate (Excellent Level)	HML
	Hong Kong Green Organisation	HML
Environment and Ecology Bureau	EnergyWi\$e Certificate & WasteWi\$e Certificate (Good Level)	Free Duty
	IAQ Certificate 22-23 — Executive Office, Administration Office, HKTDC, HKTDC SME Centre (Good Class)	HML
Environment and Ecology Bureau	IAQwi\$e Certificate (Good Level)	HML
	Food Wise Charter Signatory	HML Free Duty
Food and Health Bureau & Department of Health & Hospital Authority	Organ Donation Promotion Charter	Free Duty

Organizer	Memberships and Affiliations	Companies
Hong Kong Exhibition & Convention Industry Association	Executive Committee Member	HML
	Sustainability Charter	HML
Hong Kong General Chamber of Commerce	Member of Hong Kong General Chamber of Commerce	HML
Hong Kong Quality Assurance Agency	“Anti-Epidemic Hygiene Measures Certification Scheme” Certified Organization — Hong Kong Convention and Exhibition Centre (Management) Limited	HML
Hong Kong Taxi Council	Appreciation Award for free coverage to designated taxi fleet who provided COVID patients with free transport services	FTLife Insurance
Hong Kong Tourism Board	Congress Plus — Quality Merchant for 20 consecutive years	HML
	The Atrium — Quality Merchant for 10 consecutive years	HML
International Association of Convention Centres	Member of International Association of Convention Centres	HML
Joint Meetings Industry Council	The Net Zero Carbon Events Pledge	HML
Labour Department	Signatory of Good Employer Charter 2020	Free Duty
	Signatory of Good Employer Charter 2020	HML
Meetings and Exhibitions Hong Kong	Member of Meetings & Exhibitions Hong Kong	HML
Occupational Safety & Health Council	Joyful@Healthy Workplace Charter	Free Duty
Promoting Happiness Index Foundation	Happiness at Work Promotional Scheme 2023	HML
SGS Hong Kong Limited	HACCP Certification based upon Codex Alimentarius General Principles of Food Hygiene CXC 1-1969 (2000)	HML
The Equal Opportunities Commission	The Racial Diversity & Inclusion Charter for Employers Signatory	Free Duty NWS Corporate Office HML

Organizer	Memberships and Affiliations	Companies
The Hong Kong Council of Social Service	20 Years Plus Caring Company Logo	FTLife Insurance
	20 Years Plus Caring Company Logo	HML
	20 Years Plus Caring Company Logo	NWS Corporate Office
	10 Years Plus Caring Company	Free Duty
	20 Years Plus Caring Company Logo	Hip Hing Group
The International Congress and Convention Association	ICCA Member	HML
U.S. Green Building Council	LEED Accreditation	HML
UFI The Global Association of the Exhibition Industry	UFI The Global Association of the Exhibition Industry — Board Member	HML
UNICEF Hong Kong	Breastfeeding Friendly Workplace	Free Duty
WWF	Earth Hour 2023	FTLife Insurance