GRI CONTENT INDEX

GRI MATERIALITY DISCLOSURES SERVICE

2021

This Report has been prepared in accordance with the GRI Standards: Core option. The General Disclosures and Topic-specific Standards are presented below with either linkage to the reported section(s) or direct answer. For the Materiality Disclosures Service, GRI reviewed that the GRI content index is clearly presented and the reference for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report.

With reference to the Sustainability Accounting Standard for the Engineering & Construction industry as defined by the standards of the Sustainability Accounting Standards Board (SASB), indicators disclosed in this report are also summarised in the table of topic-specific disclosures.

UNIVERSAL STANDARDS

GRI STANDARDS	DISCLOSURES AND DISCLOSURE TITLES		REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE				
GRI 101: Foundation 2016								
GRI 102: General Disclosures 2016	Organis	Organisational Profile						
	102-1	Name of the organisation	ArchSD at a Glance	v				
	102-2	Activities, brands, products, and services	ArchSD at a Glance	V				
	102-3	Location of headquarters	ArchSD at a Glance	v				
	102-4	Location of operations	Hong Kong only	v				
	102-5	Ownership and legal form	Part of the Hong Kong SAR Government	v				
	102-6	Markets served	Hong Kong Only	v				
	102-7	Scale of the organisation	ArchSD at a Glance	v				
	102-8	Information on employees and other workers	Data Summary	v				
	102-9	Supply chain	Collaborating for Sustainability Industry Synergy	V				

GRI STANDARDS	DISCLOSURES AND DISCLOSURE TITLES		REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE			
GRI 101: Foundation	2016						
GRI 102: General Disclosures 2016	Organis	ational Profile					
	102-10	Significant changes to the organisation and its supply chain	About this Report	V			
	102-11	Precautionary Principle or approach	Upholding High Standards on Strategy and Management	\checkmark			
	102-12	External initiatives	About this Report Upholding High Standards on Strategy and Management	V			
	102-13	Membership of associations	Upholding High Standards on Strategy and Management	\checkmark			
	Strategy						
	102-14	Statement from senior decision-maker	Message from the Director	\checkmark			
	Ethics and Integrity						
	102-16	Values, principles, standards, and norms of behaviour	Upholding High Standards on Strategy and Management	\checkmark			
	Governance						
	102-18	Governance structure	ArchSD at a Glance	\checkmark			

GRI STANDARDS	DISCLOSURES AND DISCLOSURE TITLES
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REFERENCE OR DIRECT ANSWER

EXTERNAL ASSURANCE

GRI 101: Foundation 2016

GRI 102: General	Stakeho	Ider Engagement		
Disclosures 2016	102-40	List of stakeholder groups	Engaging Stakeholders	~
	102-41	Collective bargaining agreements	None. There is no collective bargaining legislation exists in Hong Kong but we have maintained various staff engagement channels such as the Departmental Consultative Committee, Joint Staff Consultation Group, Staff Motivation Scheme, Web Forum, Staff Relation Units and other staff associations.	V
	102-42	Identifying and selecting stakeholders	Engaging Stakeholders	v
	102-43	Approach to stakeholder engagement	 Engaging Stakeholders We have regular engagement with members of each group: annual appraisals for staff; quarterly performance reports for consultants and contractors; and Client Satisfaction Survey for clients 	V
	102-44	Key topics and concerns raised	Engaging Stakeholders Establishing Our Main Focus Areas and Materiality Adopting Sustainable and Green Building Design Embracing Innovative Construction and Technology Promoting a Sustainable Working Environment Collaborating for Sustainable Industry Synergy Elevating Community Betterment Grooming our Talent to Meet New Challenges	~

GRI STANDARDS	DISCLOSURES AND DISCLOSURE TITLES		REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE				
GRI 101: Foundation	2016							
GRI 102: General	Reportir	Reporting Practice						
Disclosures 2016	102-45	Entities included in the consolidated financial statements	ArchSD at a Glance	V				
	102-46	Defining report content and topic Boundaries	About this Report	V				
			Establishing Our Main Focus Areas and Materiality					
	102-47	List of material topics	Establishing Our Main Focus Areas and Materiality	\checkmark				
	102-48	Restatements of information	Data Summary	V				
	102-49	Changes in reporting	No significant changes	\checkmark				
	102-50	Reporting period	About this Report	V				
	102-51	Date of most recent report	ArchSD Sustainability Report 2020 was published in September 2020.	V				
	102-52	Reporting cycle	About this Report	V				
	102-53	Contact point for questions regarding the report	Feedback	 ✓ 				
	102-54	Claims of reporting in accordance with the GRI	About this Report	V				
		Standards	GRI Content Index					
	102-55	GRI content index	GRI Content Index	V				
	102-56	External assurance	About this Report	٧				
			Report Verification					

TOPIC-SPECIFIC STANDARDS

GRI STANDARDS	MATE	RIAL TOPICS	SASB INDICATORS	REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE
Procurement Practices					
GRI 103: Management Approach 2016	103-1 103-2 103-3			Collaborating for Sustainable Industry Synergy	~
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		In 2020, all our purchases were from local suppliers (defined as companies registered in Hong Kong) except the procurement of publications.	v
Anti-corruption					
GRI 103: Management Approach 2016	103-1 103-2 103-3		IF-EN-510a.3	<u>Upholding High Standards on Strategy And</u> <u>Management</u>	v
GRI 205: Anti- corruption 2016	205-2	Communication and training about anti-corruption policies and procedures		<u>Data Summary</u>	v
	205-3	Confirmed incidents of corruption and actions taken		<u>Upholding High Standards on Strategy And</u> <u>Management</u>	V

GRI STANDARDS	MATE	RIAL TOPICS	SASB INDICATORS	REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANC
Energy					
GRI 103: Management Approach 2016	103-1 103-2 103-3		IF-EN-410a.2	Adopting Sustainable and Green Building Design Embracing Innovative Construction and Technology	V
	105-5			Promoting a Sustainable Working Environment Objectives and Targets	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation		<u>Data Summary</u>	\checkmark
	302-4	Reduction of energy consumption		Data Summary	V
Water and Effluents					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	IF-EN-410a.2	Promoting a Sustainable Working Environment Data Summary Water consumed by ArchSD is supplied by the Water Supplies Department, who identifies and manages water-related impacts on water sources.	V
	303-2	Management of water discharge-related impacts		Effluents of ArchSD are discharged into municipal sewage treatment systems, and comply with local regulatory standards of effluents discharge	V
	303-5	Water consumption		Data Summary	V

GRI STANDARDS	MATE	RIAL TOPICS	SASB INDICATORS	REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE
Emissions					
GRI 103: Management Approach 2016	103-1 103-2 103-3		IF-EN-160a.2	Promoting a Sustainable Working Environment Objectives and Targets Adopting Sustainable and Green Building Design Embracing Innovative Construction and Technology	V
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions		Promoting a Sustainable Working Environment	V
	305-2	Energy indirect (Scope 2) GHG emissions		Promoting a Sustainable Working Environment	V
	305-3	Other indirect (Scope 3) GHG emissions		Promoting a Sustainable Working Environment	V
Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts		Promoting a Sustainable Working Environment Objectives and Targets	V
	306-2	Management of significant waste-related impacts		Promoting a Sustainable Working Environment	V
	306-4	Waste diverted from disposal		Data Summary	V
		Number of (1) commissioned projects certified to a third- party multi-attribute sustainability standard and (2) active projects seeking such certification	IF-EN-410a.1	Collaborating for Sustainable Industry Synergy	V

GRI STANDARDS	MATE	RIAL TOPICS	SASB INDICATORS	REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE
Environmental Compl	iance				
GRI 103: Management Approach 2016	103-1 103-2 103-3			<u>Upholding High Standards on Strategy And</u> <u>Management</u>	~
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	IF-EN-160a.1	<u>Data Summary</u>	~
Supplier Environment Assessment	al				
GRI 103: Management Approach 2016	103-1 103-2 103-3			Collaborating for Sustainable Industry Synergy	v
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		100%. ArchSD only appoints contractors and suppliers from lists of relevant categories, which are maintained by the Government of HKSAR. ArchSD expects contractors and suppliers to abide by the environmental terms set forth in their tenders. Anyone who violates the project terms will be disqualified or unlikely to be selected in the next round of bidding.	~
Employment					
GRI 103: Management Approach 2016	103-1 103-2 103-3			<u>Upholding High Standards on Strategy And</u> <u>Management</u>	~
GRI 401: Employment 2016	401-1	New employee hires and employee turnover		Data Summary	V

GRI STANDARDS	MATE	RIAL TOPICS	SASB INDICATORS	REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE
Occupational Health a Safety	and				
GRI103: Management Approach 2016	103-1 103-2 103-3		IF-EN-250a.2	Collaborating for Sustainable Industry Synergy Objectives and Targets	4
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system		<u>Grooming our Talents to Meet New Challenges</u>	V
	403-2	Hazard identification, risk assessment, and incident investigation		Grooming our Talents to Meet New Challenges	
	403-3	Occupational health services		Grooming our Talents to Meet New Challenges	V
	403-4	Worker participation, consultation, and communication on health and safety	1	Grooming our Talents to Meet New Challenges	V
	403-5	Worker training on occupational health and safety		Grooming our Talents to Meet New Challenges	V
	403-6	Promotion of worker health		Grooming our Talents to Meet New Challenges	4
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		<u>Grooming our Talents to Meet New Challenges</u>	V
	403-8	Workers covered by an occupational health and safety management system		Data Summary	v
	403-9	Work-related injuries	IF-EN-320a.1	Data Summary	V

GRI STANDARDS	MATE	RIAL TOPICS	SASB INDICATORS	REFERENCE OR DIRECT ANSWER	EXTERNAL ASSURANCE
Training and Education					
GR 103: Management Approach 2016	103-1 103-2 103-3			<u>Grooming our Talents to Meet New Challenges</u>	~
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		Data Summary	\checkmark
	404-3	Percentage of employees receiving regular performance and career development reviews		All staff receive regular performance appraisal	~
Non-discrimination					
GRI 103: Management Approach 2016	103-1 103-2 103-3			<u>Upholding High Standards on Strategy And</u> <u>Management</u>	v
GRI 406: Non- discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		No incident of discrimination was reported in 2020.	V