# GRI CONTENT INDEX

**CONTENT INDEX ADVANCED SERVICE**

**2025**

"For the Content Index – Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the English version of the report."

| **Statement of Use** | Architectural Services Department has reported in accordance with the GRI Standards for the period 1 January 2024 to 31 December 2024. |
|---|---|
| **GRI Used** | GRI 1: Foundation 2021 |

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| GRI 2: General Disclosures 2021 | **The organisation and its reporting practices** | | | | | | | |
| | 2-1 | Organisational details | | | **ArchSD at a Glance** – Our Organisation and Roles | | | 54-58 |
| | 2-2 | Entities included in the organisation's sustainability reporting | | | **About this Report** **ArchSD at a Glance** – Key Facts of the Department | | | 5-6 59 |
| | 2-3 | Reporting period, frequency and contact point | | | **About this Report** **Feedback** | | | 5-6 130 |
| | 2-4 | Restatements of information | | | **Content Index** | No data or information needs to restate in the reporting period | | 118 |
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| | **Activities and workers** | | | | | | | |
| | 2-6 | Activities, value chain and other business relationships | KPI B5.1 KPI B5.2 KPI B5.3 KPI B5.4 | | **ArchSD at a Glance** | | | 54-61 |
| | 2-7 | Employees | KPI B1.1 | | **Key Facts of the Department** **Data Summary** – Social Performance | | | 59 112 |
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| **Governance** | | | | | | | |
| 2-9 | Governance structure and composition | | | **ArchSD at a Glance** – Organisational Chart, Management Team<br>**Build Robust Sustainability Governance** – Senior Staff Forum | | | 56-57<br>62-63 |
| 2-10 | Nomination and selection of the highest governance body | | | **Build Robust Sustainability Governance** – Senior Staff Forum | ArchSD is the governmental department of Hong Kong Special Administrative Region and the highest governance body of the department is the senior management. | | 62-63 |
| 2-11 | Chair of the highest governance body | | | **Build Robust Sustainability Governance** – Senior Staff Forum | | | 62-63 |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | The content is about senior management but not board of directors as ArchSD is the governmental department of Hong Kong Special Administrative Region. | | 62-63<br>69 |
| 2-13 | Delegation of responsibility for managing impacts | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | | | 62-63<br>69 |
| 2-14 | Role of the highest governance body in sustainability reporting | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | The content is about senior management but not board of directors as ArchSD is the governmental department of Hong Kong Special Administrative Region. | | 62-63<br>69 |
| 2-15 | Conflicts of interest | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | ArchSD follows the rules and regulations shown in Civil Service Bureau, Hong Kong Special Administrative Region as ArchSD is the governmental department of Hong Kong Special Administrative Region. | | 62-63<br>69 |
| 2-16 | Communication of critical concerns | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | ArchSD follows the rules and regulations shown in Civil Service Bureau, Hong Kong Special Administrative Region as ArchSD is the governmental department of Hong Kong Special Administrative Region. | | 62-63<br>69 |

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| | 2-17 | Collective knowledge of the highest governance body | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | | | 62-63 69 |
| | 2-18 | Evaluation of the performance of the highest governance body | | | **Build Robust Sustainability Governance** – Senior Staff Forum, Managing Risk | | | 62-63 69 |
| | 2-19 | Remuneration policies | | | **Content Index** | ArchSD follows the rules and regulations shown in Civil Service Bureau, Hong Kong Special Administrative Region as ArchSD is the governmental department of Hong Kong Special Administrative Region. Please refer to https://www.csb.gov.hk/english/admin/pay/38.html for more information. | | 118 |
| | 2-20 | Process to determine remuneration | | | **Content Index** | | | 118 |
| | 2-21 | Annual total compensation ratio | | | **Build Robust Sustainability Governance** – Departmental Funding and Expenditure | | | 60-61 |
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| | 2-23 | Policy commitments | | | **Build Robust Sustainability Governance** – Policies and Guidelines | | | 64 |
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| | 2-25 | Processes to remediate negative impacts | | | **Build Robust Sustainability Governance** – Policies and Guidelines | | | 64 |
| | 2-26 | Mechanisms for seeking advice and raising concerns | KPI B7.2 | | **Build Robust Sustainability Governance** – Maintaining Integrity and Professionalism | | | 73 |
| | 2-27 | Compliance with laws and regulations | GD A1 GD B6 | | **Build Robust Sustainability Governance** – Policies and Guidelines – Managing Risk – Maintaining Integrity and Professionalism | | | 64 69 73 |
| | 2-28 | Membership associations | | | **Stakeholder Engagement and Materiality** – Industry Engagement | | | 75 |

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| | **Stakeholder engagement** | | | | | | | |
| | 2-29 | Approach to stakeholder engagement | KPI B6.2 | | **Build Robust Sustainability Governance** – Materiality Assessment | | | 76-77 |
| | 2-30 | Collective bargaining agreements | | | **Content Index** | **Not applicable** There is no collective bargaining legislation that 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. | | 121 |
| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | | | **Build Robust Sustainability Governance** – Materiality Assessment | | | 76-77 |
| | 3-2 | List of material topics | | | **Build Robust Sustainability Governance** – Materiality Assessment | | | 76-77 |
| **Deliver environmentally and socially responsible projects** (Material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **Build Green Environments For Future Resilience** – Sustainable Building Design Strategies | | | 86-87 |
| **Bring positive impacts on the social well-being, livelihood and prosperity of local communities and individuals** (Material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **Build Green Environments For Future Resilience** – Driving Low-Carbon Transformation | | | 85-93 |

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| **Ethical practices** (Material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **Build Robust Sustainability Governance** – Maintaining Integrity and Professionalism | | | 73 |
| | | | | | **Build an Inclusive Workplace and Society** – Empowering our People | | | 94 |
| GRI 205: Anti-Corruption 2016 | 205-1 | Operations assessed for risks related to corruptions | KPI B7.2 | | **Build Robust Sustainability Governance** – Maintaining Integrity and Professionalism | | | 73 |
| | 205-2 | Communication and training about anti-corruption policies and procedures | KPI B7.3 | | **Build Robust Sustainability Governance** – Maintaining Integrity and Professionalism | | | 73 |
| | | | | | **Data Summary** – Anti-corruption Training | | | 115 |
| | 205-3 | Confirmed incidents of corruptions and actions taken | KPI B7.1 | | **Build Robust Sustainability Governance** – Maintaining Integrity and Professionalism | | | 73 |
| GRI 406: Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | GD B1 | | **Build an Inclusive Workplace and Society** – Empowering our People | No incident of discrimination was reported in 2024. | | 94 |
| | | | | | **Content Index** | | | 122 |
| **Energy mix and efficiency** (Material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD A2 GD A3 KPI A2.3 | IF-EN-410a.2 | **Build Green Environments For Future Resilience** – Driving Low-Carbon Transformation | | | 92 |
| GRI 302: Energy 2016 | 302-1 | Energy consumption with the organisation | KPI A2.1 | | **Build Green Environments For Future Resilience** – Managing our Footprint | | | 91 |
| | 302-3 | Energy Intensity | KPI A2.1 | | **Data Summary** – Environmental Performance | | | 109 |
| | 302-4 | Reduction of energy consumption | KPI A2.3 | | | | | |
| | 302-5 | Reductions in energy requirements of products and services | KPI A2.3 | | | | | |

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| **Health and safety for all** (Material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD B2 KPI B2.3 | IF-EN-250a.2 | **A Holistic Approach to Safety and Sustainability** | | | 97-98 |
| GRI 403: Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | GD B2 KPI B2.3 | IF-EN-250a.2 | | | | |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | GD B2 KPI B2.3 | | **A Holistic Approach to Safety and Sustainability** – Safety First at Construction Sites | | | 98 |
| | 403-3 | Occupational health services | GD B2 KPI B2.3 | | | | | |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | GD B2 | | | | | |
| | 403-5 | Worker training on occupational health and safety | GD B2 KPI B2.3 | | **A Holistic Approach to Safety and Sustainability** | | | 97-102 |
| | 403-6 | Promotion of worker health | GD B2 | | **A Holistic Approach to Safety and Sustainability** – Safety First at Construction Sites | | | 98 |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | GD B2 KPI B2.3 | | | | | |
| | 403-8 | Workers covered by an occupational health and safety management system | GD B2 KPI B2.3 | | **A Holistic Approach to Safety and Sustainability** – Safety First at Construction Sites | | | 98 |
| | | | | | **Data Summary** – Social Performance | | | 115 |
| | 403-9 | Work-related injuries | KPI B2.1 KPI B2.2 | IF-EN-320a.1 | **Data Summary** – Social Performance | | | 117 |
| | 403-10 | Work-related ill health | KPI B2.1 | | **Data Summary** – Social Performance | | | 117 |

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| **User health and safety in using the facilities** (Material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD B6 | | **A Holistic Approach to Safety and Sustainability** – Raising and Recognising Sustainability Performance | | | 99 |
| GRI 416: Customer Health and Safety 2016 | 416-1 | Assessment of the health and safety impacts of product and service categories | | | **Engaging the Public** | | | 103-106 |
| | | | | | **Serving our Community** | | | 107-108 |
| | 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | GD B6 | | **Content Index** | No incident of non-compliance concerning health and safety impacts of products and services was reported in 2024. | | 124 |
| **Use advanced technologies to enhance project quality and productivity** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **Build Green Environments For Future Resilience** – Driving Low-Carbon Transformation | | | 85-93 |
| **Climate risks and response** + **Economic performance** (Additional non-material topics) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **Build Robust Sustainability Governance** – Climate-related Risks and Opportunities | | | 69-71 |
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | KPI B8.2 | | **Build Robust Sustainability Governance** – Departmental Funding and Expenditure | | | 60-61 |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | KPI A4.1 | | **Build Robust Sustainability Governance** – Climate-related Risks and Opportunities | | | 69-71 |
| | 201-4 | Financial assistance received from the government | | | **Build Robust Sustainability Governance** – Departmental Funding and Expenditure | | | 60-61 |

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| **Indirect Economic Impacts** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **ArchSD at a Glance** – Key Facts of the Department | ArchSD supported clients to build community-focused infrastructure that drives local economic activities, enhances public wellness, and revitalises neighbourhoods. By developing public facilities and preserving historic monuments, we promote sustainable urban growth, attract tourism and business opportunities, and strengthen community identity. For further details, please refer to our stakeholder interviews and case studies. | | 59 |
| GRI 203: Indirect Economic Performance 2016 | 203-1 | Infrastructure investments and services supported | | | **Stakeholder Interview** **Case Studies** | | | 78-84 19-53 |
| **Water efficiency and recycling** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD A2 GD A3 | IF-EN-410a.2 | **Build Green Environments For Future Resilience** – Water Efficiency and Recycling | | | 92 |
| GRI 303: Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | KPI A2.2 KPI A2.4 KPI B5.3 | | **Data Summary** – Environmental Performance | | | 110 |
| | 303-2 | Management of water discharge-related impacts | | IF-EN-160a.2 | **Content Index** | Effluents of ArchSD are discharged into municipal sewage treatment systems, and comply with local regulatory standards of effluents discharge. | | 125 |
| | 303-4 | Water discharge | | | **Content Index** | Not applicable. It is not material to ArchSD due to its operational nature. | | 125 |
| | 303-5 | Water consumption | KPI A2.2 | | **Data Summary** – Environmental Performance | | | 110 |

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| **Management of GHG emissions and related environmental risks** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD A1 GD A3 KPI 1.5 KPI A3.1 KPI A4.1 | IF-EN-160a.2 | **Build Green Environments For Future Resilience** – Managing our Footprint | | | 91 |
| GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions | KPI A1.1 KPI A1.2 | | **Build Green Environments For Future Resilience** – Managing our Footprint | | | 91 |
| | 305-2 | Energy indirect (Scope 2) GHG emissions | KPI A1.1 KPI A1.2 | | **Data Summary** – Environmental Performance | | | 109 |
| | 305-7 | Nitrogen oxides ($NO_x$), sulfur oxides ($SO_x$), and other significant air emissions | KPI A1.1 | | | | | |
| **Resource efficiency and circularity** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | | | **Build Green Environments For Future Resilience** – Resource Efficiency | | | 92 |
| GRI 306: Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | KPI A3.1 | IF-EN-160a.2 | **Build Green Environments For Future Resilience** – Waste Management | | | 92 |
| | 306-2 | Management of significant waste-related impact | | | **Data Summary** – Environmental Performance | | | 111 |
| **Employment practices, welfare and rights** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD B1 | | **Build an Inclusive Workplace and Society** – Empowering our People | | | 94 |
| GRI 401: Employment 2016 | 401-1 | New employee hires and employee turnover | KPI B1.2 | | **Data Summary** – Social Performance | | | 113 |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | | | **Content Index** | ArchSD follows the rules and regulations shown in Civil Service Bureau, Hong Kong Special Administrative Region as ArchSD is the governmental department of Hong Kong Special Administrative Region. | | 126 |
| | 401-3 | Parental Leave | | | **Content Index** | 100% return to work after parental leave. | | 126 |

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| **Diverse and comprehensive staff training and development** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD B3 | | **Build an Inclusive Workplace and Society** – Staff Development and Knowledge Management | | | 94-95 |
| GRI 404: Training and Education 2016 | 404-1 | Average hours of training per year per employee | KPI B3.1 KPI B3.2 | | **Data Summary** – Social Performance | | | 114 |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | | | **Build an Inclusive Workplace and Society** – Staff Development and Knowledge Management | | | 94-95 |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | | | **Content Index** | All staff receive regular performance appraisal. | | 127 |
| **Community Engagement** (Additional non-material topic) | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | The management approach and its components | GD B8 | | **A Holistic Approach to Safety and Sustainability** – Raising and Recognising Sustainability Performance | | | 99 |
| GRI 413: Local Communities  2016 | 413-1 | Operations with local community engagement, impact assessments, and development programs | | | **Engaging the Public** **Serving our Community** | | | 103 107-108 |