



REPORT VERIFICATION

■ Assurance Statement

SGS HONG KONG LIMITED’S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SUSTAINABILITY REPORT 2025 OF ARCHITECTURAL SERVICES DEPARTMENT OF THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION



NATURE OF THE ASSURANCE

SGS Hong Kong Limited (hereinafter referred to as SGS) was commissioned by Architectural Services Department (hereinafter referred to as ArchSD) to conduct an independent assurance of the Sustainability Report 2025 (hereinafter referred to as the Report).

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all ArchSD’s stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibilities of ArchSD. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance with the intention to inform all ArchSD’s stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards.

The assurance of this report has been conducted according to the following Assurance Standard:

Assurance Standard	Level of Assurance
International Standard on Sustainability Assurance (ISSA) 5000	Limited

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance data and information included the text and data in accompanying tables contained in the Report. Data and information were included in this assurance process during the period from 1 January 2024 to 31 December 2024.

Reporting Criteria
Global Reporting Initiative (“GRI”) Sustainability Reporting Standards 2021 (In Accordance with)

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ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, data sampling, documentation and record review, calculating and reporting the specified performance data and information. Raw data and supporting evidence of the selected samples were also examined during the assurance process. 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 a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Notes here any other specific limitations for the assurance engagement and actions taken to mitigate those limitations.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in testing, inspection and certification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from ArchSD, being free from bias and conflicts of interest with its stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with IRCA EMS Principal Auditor, auditor of ISO 37001 & ISO 26000 & ISO 45001, nominated tutor of GRI Standards and experience of the SRA assurance service provisions.

ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance data and information included in the scope of assurance is not fairly stated and prepared, in all material respects, in accordance with the above mentioned reporting criteria.

We believe that ArchSD has chosen an appropriate level of assurance for this stage in their reporting.

Signed:

For and on behalf of SGS Hong Kong Limited



Miranda Kwan

Director

Business Assurance

20 October 2025

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