

Nature And Scope of The Assurance

SGS Hong Kong Limited was commissioned by the Hong Kong Housing Authority (thereafter as "HA") to conduct an independent assurance of the Sustainability Report 2014/15 of HA, Building Green for the Community (thereafter as the "Report"). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the performance of HA from 1 April 2014 to 31 March 2015.

The information in the Report and its presentation are the responsibility of HA. 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 mentioned scope of assurance set out below with the intention to inform all HA's stakeholders.

The Report has been assured at a high level of scrutiny using our protocols for:

- Evaluation of content veracity; and
- Evaluation of the Report in accordance with the Core option of the Global Reporting Initiative (GRI) G4 Sustainability Reporting Guidelines.

The assurance methodology comprised a combination of pre-assurance research, interview, documentation and record review.

Financial data drawn directly from independently audited financial accounts have not been checked against the source as part of this assurance process.

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Statement of Independence and Competence

SGS affirms our independence from HA, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on the members' knowledge, experience and qualifications for this assignment, and comprised lead auditors of ISO 14001, auditors of SA 8000, ISO 26000 and OHSAS 18001 and trainer in Sustainability Reporting.

Assurance Opinion

On the basis of the methodology described and the verification work performed, we are satisfied that the information and data contained within the Report are accurate and reliable. The Report provides a fair and balanced representation of HA's sustainability performance. The assurance team is of the opinion that the Report conforms to the Core option of the GRI G4 Sustainability Reporting Guidelines and can be used by HA's stakeholders.

Signed:

For and on behalf of SGS Hong Kong Limited

Ben Tsang

Senior Director, China and Hong Kong

Systems and Services Certification

31 December 2015

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Patrick Leung

Lead Assuror

Systems and Services Certification