

INDEPENDENT ASSURANCE OPINION STATEMENT

Statement No.: **SRA-HK 756403**

The Hong Kong Polytechnic University Sustainability Report 2019/20

The British Standards Institution is independent to The Hong Kong Polytechnic University (hereafter referred to as "PolyU" in this statement) and has no financial interest in the operation of PolyU other than for the assessment and assurance of the Sustainability Report 2019/20 of PolyU ("Report").

This independent assurance opinion statement has been prepared for PolyU only for the purposes of assuring its statements relating to the Report, more particularly described in the Scope, below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read. This statement is intended to be used by stakeholders and management of PolyU.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by PolyU. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to PolyU only.

Scope

The scope of engagement agreed upon with PolyU includes the following:

1. The assurance covers the whole Report, and focuses on systems and activities of PolyU main campus in Hong Kong, during the period from 1st July 2019 to 30th June 2020 of PolyU prepared "In accordance" with the Core option of GRI Sustainability Reporting Standards ("GRI Standards"), and.
2. Type 1 Moderate Level of Assurance engagement evaluates the nature and extent of PolyU's adherence to four reporting principles, which include Inclusivity, Materiality, Responsiveness and Impact. The specified sustainability performance information/data disclosed in the Report has been evaluated.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Report provides a fair view of PolyU's sustainability programmes and performances in the reporting year. The materiality assessment by PolyU for identifying material aspects in economic, social and environment topics concluded that no material economic aspect for PolyU. We believe that the social and environmental performance indicators are fairly represented in the Report, in which PolyU's efforts being made to pursue sustainable development are widely recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers. We planned and performed this part of our work to obtain the necessary information and explanations. We considered PolyU has provide sufficient evidence that PolyU's self-declaration of compliance with the Core option of GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- A top level review of issues raised by external parties that could be relevant to PolyU's policies to provide a check on the appropriateness of statements made in the Report.
- Discussion with senior executives in campus sustainability on PolyU's approach to stakeholder engagement. We had no direct contact with external stakeholders.
- Interview with staff involved in sustainability management, report preparation and provision of report information were carried out.
- Review of key organizational developments.
- Review of supporting evidence for claims made in the Report.
- An assessment of the PolyU's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact.

Conclusions

A detailed review against the GRI Standards and Principles of Inclusivity, Materiality, Responsiveness and Impact is set out below:

Inclusivity

This Report has reflected the fact that PolyU is seeking the engagement of its stakeholders through numerous channels such as Stakeholder engagement exercise; Focus groups meetings; Individual interviews; Regular meetings; President's communication forums; Open forums; University-Government-Industry Trilateral Forum; Talks, seminars and international conferences; International Advisory Board; Joint Projects; Community programmes; Volunteer activities; University website; Newsletters; Social media; Press releases; Annual Report and Surveys.

Being an university, the principle activities of PolyU are providing taught and research programmes at Doctorate, Master's, Bachelor's degrees and Higher Diploma levels, with 160 taught programmes offered by 29 academic units under six faculties (namely Applied Science & Textiles, Business, Construction & Environment, Engineering, Health & Social Sciences, and Humanities), two schools (School of Design and School of Hotel and Tourism Management), and two centres (English Language Centre & General Education Centre). This Report covers the stakeholder issue together with fair reporting and disclosures for social and environmental information.

In our professional opinion, the Report covers the PolyU inclusivity issues. Our view of an area for improvement for the Report was communicated to PolyU before issue of this opinion statement.

Materiality

PolyU publishes sustainability information that enables its stakeholders to make informed judgments about the company's management and performance. In our professional opinion the Report covers PolyU's material issues by using PolyU's materiality assessment. Our view of an area for improvement for the Report was communicated to PolyU before issue of this opinion statement.

Responsiveness

PolyU has implemented the practice to respond to the expectations and perceptions of its stakeholders. It includes different feedback mechanisms to external stakeholders and internal stakeholders. In our professional opinion the Report covers PolyU's responsiveness issues. Our view of an area for improvement for the Report was communicated to PolyU before issue of this opinion statement.

Impact

PolyU has established processes to understand, measure and evaluate its impacts in qualitative and quantitative way. These processes enable PolyU to assess its impact and disclose them in the Report. In our professional opinion, PolyU adheres to the principle of Impact. Areas for enhancement of the Report were adopted by PolyU before the issue of this opinion statement.

GRI Standards Reporting

PolyU provided us with their self-declaration of compliance with GRI Standards "In Accordance" - Core option. Based on our verification review, we are able to confirm that social responsibility and sustainable development indicators in 2 categories (Environmental & Social) are reported with reference to "In accordance" with the GRI Standards – Core option.

In our professional opinion the Report covers PolyU's social responsibility and sustainability issues. Area for improvement of the Report were adopted by PolyU before issue of this opinion statement.

Assurance Level

The Type 1 Moderate Level of Assurance provided in our review is defined by the scope and methodology described in this statement.

Responsibility

It is the responsibility of PolyU's senior management to ensure the information presented in the Report is accurate. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of Lead auditors experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including GRI G3, GRI G3.1, GRI G4, GRI Standards, AA1000, HKEx ESG Guide, UNGC's Ten Principles, ISO20121, ISO10002, ISO 14001, OHSAS 18001, ISO45001 and ISO 9001, etc. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:



Mr. Stephen Yu
Chief Operating Officer – Hong Kong
China Operational Resilience Director

Hong Kong
7th Oct, 2021

Verifier of the Report



Aaron Chim
Lead Assuror