02

優秀管治 奠定長青基石
GOVERNANCE

東華三院致力幫助有需要人士，全心全意為社會作出積極貢獻。本院積極完善管治策略，並將可持續發展的原則融入其長遠計劃中。東華三院遵循高道德標準，確保高透明度和負責任的決策過程，為可持續發展奠定基礎。

機構管治

東華三院的管治政策旨在確保所有營運的透明度、問責性和誠信，以及運作符合道德、法律法規、社會及環境責任。

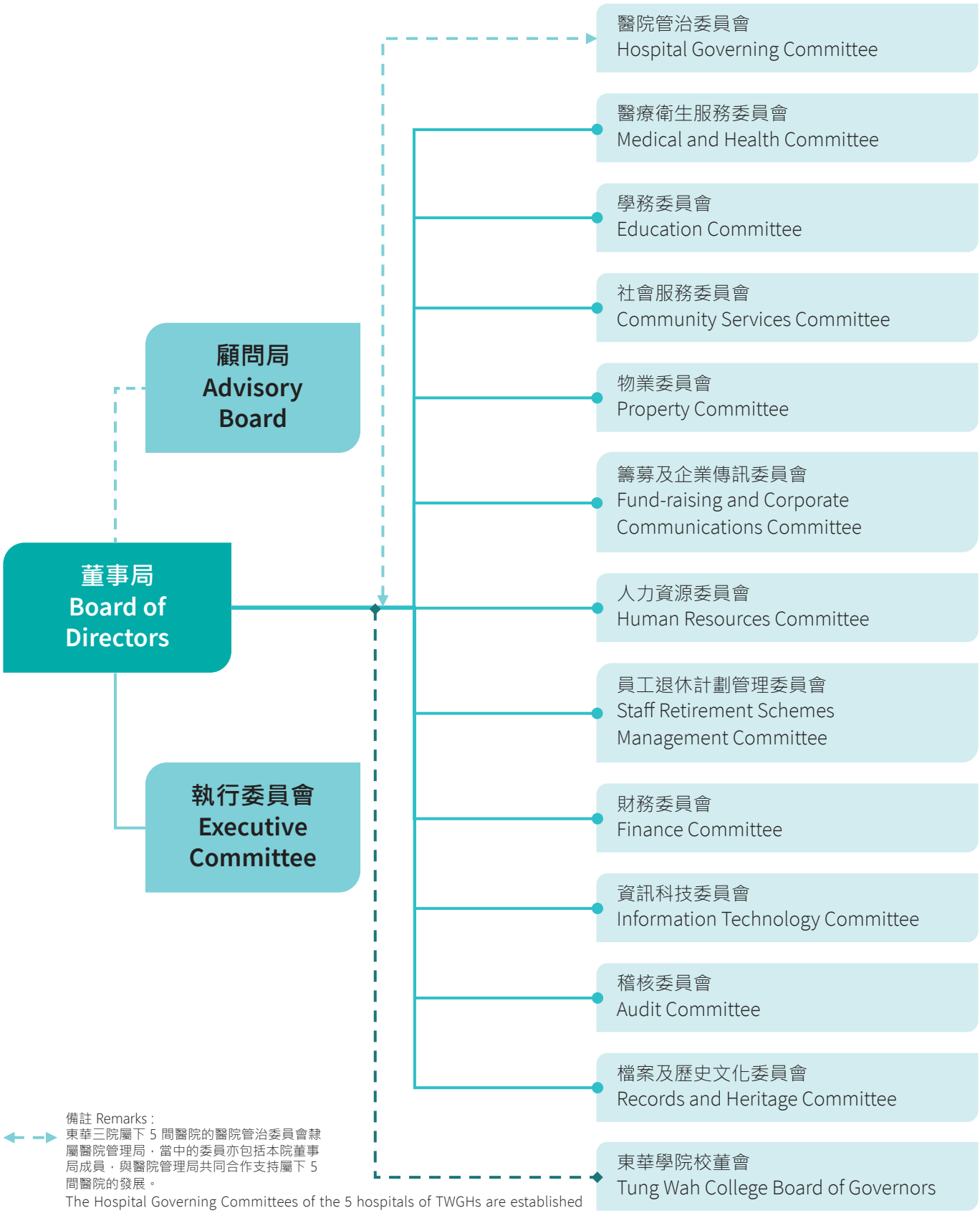
東華三院董事局透過董事局會議及轄下各委員會以監察行政人員的表現。其職責包括制定策略、監督管理、協助宣揚東華三院形象、參與籌務活動和評估財政狀況，以及向包括顧問局在內的持份者作匯報。董事局確保行政團隊的問責性、維持內部監控及社區關係，同時積極履行機構的使命和達成其目標。有關 2023/2024 年董事局的組成，請參閱東華三院 2023/2024 年年報「機構管治及管理」一節。

TWGHs has been dedicated to assisting those in need and making meaningful contributions to the community wholeheartedly. The Group actively improves the governance strategies and incorporating sustainability principles into its ongoing initiatives. TWGHs ensures transparent and accountable decision-making processes that adhere to the high ethical standards to lay a solid foundation for sustainable development.

Corporate Governance

TWGHs' governance policies are designed to ensure transparency, accountability, and integrity in all its operations, ensuring that the Group operates ethically, in compliance with laws and regulations, and in a responsible manner.

The Board of Directors of TWGHs (The Board) oversees the performance of executive staff through Board meetings and subordinate committees. Their responsibilities include formulating strategies, supervising management, promoting TWGHs' reputation, participating in fund-raising activities, ensuring financial assessment, and reporting to stakeholders, including the Advisory Board. The Board ensures accountability, maintains internal control, and community relations while working towards the organisation's mission and achieving its objectives. For the detailed composition of the Board 2023/2024, please refer to the section "Governance and Management" of 2023/2024 TWGHs Annual Report.



備註 Remarks :

東華三院屬下 5 間醫院的醫院管治委員會隸屬醫院管理局，當中的委員亦包括本院董事局成員，與醫院管理局共同合作支持屬下 5 間醫院的發展。

The Hospital Governing Committees of the 5 hospitals of TWGHs are established under the Hospital Authority with members from the TWGHs Board of Directors, cooperating with the Hospital Authority to support the developments of the 5 hospitals.

東華學院由東華學院校董會負責管治，校董會主席、副主席及委員需經提名委員會推薦，由東華三院通過及委任。

Tung Wah College is governed by the Board of Governors, of which the Chairman, Vice-Chairman and Members are appointed by TWGHs from amongst the nominees recommended by the Nomination Committee and approved by TWGHs.

風險管理與內部監控

東華三院實施的內部監控機制確保了適當的管治、符合法規以及有效的風險管理。董事局的稽核委員會、稽核科和外部審計師積極維持本院穩健的內部監控。

稽核委員會負責監督內部稽核工作並確保其獨立性，避免與財務委員會重疊。內部稽核工作規劃根據風險評估、定期檢查及可用資源制定，並由稽核委員會批核。稽核結果、管理回應和改進計劃需向委員會報告。稽核委員會就聘請外部審計師向董事局提出建議，以對財務狀況和合規性提供獨立的意見，並與稽核科主管和財務及採購科主管保持緊密溝通。財務結果和核數師報告會向稽核委員會和財務委員會匯報。已審核的財務報表和核數師報告會向政府部門提交及與相關持份者分享。

Risk Management and Internal Control

The internal control mechanisms implemented by TWGHs ensure proper governance, compliance with regulations, and effective risk management. The Audit Committee of the Board, the Audit Division, and external auditors contribute significantly to upholding robust internal controls within the organisation.

The Audit Committee reviews and monitors the effectiveness of the internal audit function and ensures independence by avoiding overlap with the Finance Committee. The internal audit plans are developed based on risk assessments, regular checks, and available resources, and are approved by the Audit Committee. Audit findings, management responses, and improvement plans are reported to the Committee. The Audit Committee recommends to the Board for the appointment of external auditors who provide independent views on financial situations and compliance. Close communication is maintained with the Head of Audit Division and the Head of Finance & Supplies Division. The financial results and auditor's reports are reported to the Audit Committee and the Finance Committee. The audited financial statements and auditor's reports are submitted to government departments and shared with relevant stakeholders.

2023/2024 年度內完成的稽核項目 Audit Assignments Completed in 2023/2024

- 中醫藥科研中心及中西醫結合服務稽核
  Audit on Chinese Medicine Research Centres and Integrated Chinese and Western Medicine Services
- 中學稽核
  Audit on Secondary Schools
- 安老院舍分配機構名額稽核
  Audit on Allocation of Places under Agency Quota for Elderly Homes
- 青少年及家庭綜合服務稽核
  Audit on Integrated Services for Family and Young People
- 綜合職業復康中心暨中度智障人士宿舍稽核
  Audit on Integrated Vocational Rehabilitation Centres cum Hostels for Moderately Mentally Handicapped Persons
- 新成立服務單位檢討
  High-level Review of New Service Units
- 零用金程序檢討
  Review on Petty Cash Procedures
- 歷史建築及古蹟保養檢討
  Review on Maintenance of Historical Architecture and Monuments

合規與道德

東華三院對合規和道德操守視為機構價值觀的支柱，並賦予最高的重要性。本院完善的監管框架確保合規合法，維護了持份者對其的信任。通過培養道德和負責任行為的文化，本院致力保持整個機構最高水平的專業精神和道德操守。

法律合規

本院遵守與其運作相關的重要法律和法規，包括但不限於《東華三院條例》（香港法例第 1051 章）、《聯合國反腐敗公約》和《個人資料（私隱）條例》（香港法例第 486 章）。

東華三院的機構管治守則闡明了其全面的道德準則，為本院員工、董事局成員及義工提供明確指引。主要原則包括：

- 避免及申報利益衝突
- 堅守誠信及公正行事
- 承擔責任及問責
- 表達同理心及穩重
- 提倡不歧視和公平
- 確保敏感資訊的機密性
- 展現忠誠與尊重
- 對環境負責

Compliance and Ethics

TWGHs places the utmost importance on compliance and ethical conduct as pillars of its organisational values. The Group's comprehensive compliance framework ensures adherence to legal and regulatory requirements, safeguarding the trust placed in it by its stakeholders. By fostering a culture of ethics and responsible behaviour, the Group strives to maintain the highest level of professionalism and ethical conduct across the organisation.

Legal Compliance

The Group ensures it serves those in need with best practices. The Group complies with the relevant laws and regulations that are significant to its operation, including but not limited to the Tung Wah Group of Hospitals Ordinance (Cap. 1051), United Nations Convention against Corruption, and the Personal Data (Privacy) Ordinance (Cap. 486).

TWGHs' Code of Corporate Governance elucidates its comprehensive ethical standards, providing clear guidance for its employees, Board members, and volunteers. Key principles include:

- Avoiding and declaring conflicts of interest
- Upholding integrity and acting impartially
- Taking responsibility and being accountable
- Demonstrating empathy and modesty
- Promoting non-discrimination and fairness
- Ensuring confidentiality of sensitive information
- Showing loyalty and respect
- Being environmentally responsible

東華三院的基本價值觀是責任和問責。本院鼓勵員工以機構的最佳利益為重，並對其行為負責。本院要求員工在與病人、服務使用者和社區互動時，展現同理心和責任心，以關懷、理解和謙和的態度提供服務。本院也期望員工能識別並避免可能引起衝突的情況。如發生衝突，員工需要及時披露，並採取適當措施以透明和合乎道德的方式處理這些衝突。

東華三院確保每個人都能平等享有醫療、教育和其他服務，不受任何形式的歧視。本院不僅承諾為員工提供平等機會，亦對任何形式的騷擾採取零容忍政策。

此外，本院要求所有員工都必須小心處理並保護敏感信息，遵守相關的私隱和數據保護法律。

東華三院保持高度的誠信、透明和問責，並透過年度審查持續優化機構管治守則。在報告期內，本院未發現任何違反相關法律法規的情況。

反貪污

東華三院承諾對貪污採取零容忍政策。透過實施全面的反貪污措施，本院致力確保其運作具有高透明度、問責性及道德操守，確保所提供的服務及支援符合最高標準。

本院亦定期舉辦關於道德操守及反貪污的培訓，以讓員工了解其行為對機構和所服務社區的影響。

在報告期內，本院沒有發現及獲悉任何涉及機構自身或其員工的已結案或正在審議的貪污法律案件。

Responsibility and accountability are fundamental values within TWGHs. Members are encouraged to act in the organisation's best interest and be accountable for their actions. The Group requires its employees to demonstrate empathy and modesty in their interactions with patients, service users, and the community, delivering services with compassion, understanding, and humility. The Group also expects its employees to recognise and steer clear of situations that may give rise to conflicts. When conflicts occur, staff is required to promptly disclose them and take appropriate measures to manage them transparently and ethically.

Ensuring equal access to healthcare, education, and other services without any form of discrimination is of utmost importance to TWGHs. The Group not only pledges to provide equal opportunities to its employees but also adopts its zero-tolerance policy towards any form of harassment.

Additionally, all staff members are required to handle and safeguard sensitive information with the utmost care and adhering to relevant privacy and data protection laws.

TWGHs maintains a high level of integrity, transparency and accountability, and continually improves its Code of Corporate Governance through annual reviews. During the Reporting Period, there were no reported cases of non-compliance with the relevant laws and regulation.

Anti-corruption

TWGHs is committed to maintaining a zero-tolerance policy towards corruption in all its endeavours. Through the implementation of comprehensive anti-corruption measures, the Group strives to ensure high levels of transparency, accountability, and ethical conduct in its operations, ensuring that its services meet the highest standard.

TWGHs also conducts training sessions on ethics and anti-corruption to ensure its staff understand the impact of their actions on the whole organisation and the community TWGHs serves.

During the Reporting Period, there is no and aware of any concluded or onging corruption legal case related to the organisation or its employees.

環境責任

作為香港綠色機構之一，東華三院在醫療、教育、公共和社會服務等各個領域，以及日常運作中，貫徹環保理念，積極履行對周遭環境的責任。本院在妥善管理資源的情況下，審慎地撥出部分用於保護環境。這些資源將策略性地用於積極減少本院對環境的影響和促進可持續發展的措施。從實施節能技術和基礎設施，到支持保育和教育項目，本院的資源調配反映了本院對保護自然的貢獻。

東華三院了解保護環境是一項持續的承諾，因此本院持續評估並調整資源分配策略，以應對新出現的環境挑戰。透過將資源投放於環保項目上，本院為所服務的社區帶來正面的影響。東華三院以負責任的資源運用展現其對環境管理的態度，並努力在保護珍貴自然資源方面為社會樹立典範。

可持續管治架構

本院成立了環境督導委員會， 負責監督和指導機構的環境、社會及管治相關事宜。同時，本院亦成立了環境工作小組，成員包括各科 / 辦公室 / 組的代表。在東華三院管理層的帶領下，本院自上而下推動可持續發展，將環境、社會及管治原則融入日常營運及服務，繼續成為綠色機構的先行者。

Environmental Responsibility

As one of the green organisations in Hong Kong, TWGHs incorporates a comprehensive environmental approach across medical, education, traditional, and community services, as well as its daily operations, to fulfil its responsibility to the surrounding environment. Under diligent stewardship of resources, TWGHs allocates a portion towards protecting the environment. These resources are strategically directed to initiatives that actively reduce its environmental impact and promote sustainable practices. From implementing energy-efficient technologies and infrastructure to supporting conservation and education projects, the Group's resources allocation reflects our dedication to preserving the natural world.

TWGHs understands that protecting the environment is an ongoing commitment, and the Group continuously assesses and adapts resources allocation strategies to address emerging environmental challenges. By channelling its resources towards environmentally conscious projects, the Group creates a positive impact on the communities we serve. Through responsible allocation of resources, TWGHs exemplifies its dedication to environmental stewardship and sets an example for others to follow in safeguarding the precious natural resources.

Sustainability Governance Structure

The Group has established the Environmental Steering Committee to monitor and supervise the Group on ESG-related matters. Meanwhile, an Environmental Working Group has been set up, comprising representatives from each division / office/ section. Under the guidance of TWGHs' leaders, the Group aims to drive sustainability development from the top down, integrating ESG principles into its daily operations and services, thereby continuing to be a pioneer among green organisations.

董事局 The Board

- 監督東華三院環境政策的制定
  To oversee the formulation of the Environmental Policy of TWGHs
- 批准及通過環保措施及計劃，並確保安排足夠資源
  To approve and endorse environmental initiatives and programmes, while ensuring sufficient resources are arranged

環境督導委員會 Environmental Steering Committee

- 制定、檢討及通過東華三院的環境政策
  To define, review and endorse the Environmental Policy of TWGHs
- 制訂及執行環境政策的實施計劃
  To formulate and execute implementation plans for the Environmental Policy
- 分配適當資源以推行環境政策
  To allocate appropriate resources for implementation of the Environmental Policy
- 監察東華三院環保措施的進度及表現
  To monitor progress and performance of green initiatives of TWGHs

環境工作小組 Environmental Working Group

- 制定並實施與環境目標相關的行動計劃
  To formulate and implement action plans pertaining to the environmental objectives
- 監控和檢討環境管理系統 (EMS) 的實施情況
  To monitor and review the implementation of an environmental management system (EMS)
- 監控推廣環保意識的結果
  To monitor the result of promoting environmental awareness
- 評估環保行動計劃的績效，並向環境督導委員會滙報
  To evaluate and report the performance of the green action plans to the Environmental Steering Committee

各科 / 辦公室 / 組的可持續代表
Sustainability Representatives from Each Division / Office / Section

- 監督各科 / 辦公室 / 組在日常運作中對環境政策和環境管理系統的執行情況
  To monitor the execution of the Environmental Policy and EMS within the daily operation in each division / office / section
- 在各科 / 辦公室 / 組內教育和推廣綠色行動計劃
  To educate and promote the green action plans within division / office / section
- 向環境工作小組提供有關機構的環境措施及政策的意見及反饋
  To provide advice and feedback on the Group's environmental practices and policies to the Environmental Working Group

可持續發展目標及策略

作為香港特別行政區政府環境及生態局轄下環境及自然保育基金的綠色先驅夥伴，東華三院緊貼香港的可持續發展進程。為配合香港政府於 2050 年達至碳中和的目標，本院採取不同措施，並制定長遠的環保目標。本院以身作則，凝聚慈善伙伴，攜手合作，共同邁向 2050 年香港碳中和的目標。

Sustainability Targets and Strategies

As the pioneering green partner of the Environment and Conservation Fund, operating under the Environment and Ecology Bureau of the HKSAR Government, TWGHs actively monitors Hong Kong's evolving sustainability landscape. To support the Government's goal of achieving carbon neutrality by 2050, the Group has proactively implemented a range of green measures and established long-term environmental targets. By setting a compelling example and mobilising its network of charitable partners, the Group is committed to fostering close collaboration towards the shared aspiration of contributing significantly to Hong Kong's carbon-neutral future by 2050.

持份者參與

東華三院十分重視持份者的期望及關注，透過多元化溝通渠道，讓他們了解本院在社會各個層面所擔當的角色及如何能夠善用資源協助社會上有需要的人士。本院與持份者保持緊密溝通及作出適時回應，讓不同措施更有效地推行。

Stakeholder Engagement

TWGHs attaches great importance to the expectations and concerns of its stakeholders. Through diversified communication channels, stakeholders are informed of the roles the Group plays in various social aspects and how resources can be optimally utilised to assist those in need in society. The Group maintains close communication with stakeholders and provides timely responses, and executes various implementations effectively.

持份者及溝通渠道 Stakeholders and Communication Channels

持份者組別 Stakeholder Group	溝通渠道	Communication Channels
員工 Employees	• 內聯網 • 電話直線 • 內部會議 • 機構網站 • 員工活動	• Intranet • Direct Line • Internal Meetings • Organisation Website • Staff Activities
政府與監管機關 Government and Regulatory Authorities	• 會議與交流活動 • 機構資訊披露 • 公開報告 • 機構網站	• Meetings and Exchange Activities • Organisation Information Disclosure • Public Reporting • Organisation Website
合作 / 營運伙伴 Operation Partners	• 機構網站 • 日常溝通 • 專案合作與會議	• Organisation Website • Daily Communication • Project Cooperation and Meetings
供應商 Suppliers	• 機構網站 • 日常溝通 • 供應商評估及審核	• Organisation Website • Daily Communication • Supplier Evaluation and Review
義工 Volunteers	• 機構網站 • 公開報告 • 慈善活動 • 義工活動 • 問卷調查	• Organisation Website • Public Reporting • Charitable Events • Volunteering Activities • Survey
服務使用者 Service Users	• 機構網站 • 服務中心 • 慈善活動 • 義工活動 • 問卷調查	• Organisation Website • Service Centres • Charitable Events • Volunteering Activities • Survey
贊助人 / 捐款者 Sponsors / Donors	• 機構網站 • 公開報告 • 慈善活動 • 籌款活動	• Organisation Website • Public Reporting • Charitable Events • Fund-raising Activities

重要性評估

當整合 ESG 原則至服務營運方向時，東華三院需了解持份者的關注焦點，以塑造可持續發展策略。本院委託第三方顧問為東華三院建立 ESG 議題清單，透過對 ESG 重點議題的評估，本院能夠識別對持份者和東華三院均為重要的議題。

Materiality Assessment

As TWGHs integrates ESG principles into its operations, it considers the key focuses of its stakeholders for shaping its sustainability strategies. The Group has engaged a third-party consultant to establish an ESG issues inventory. Based on the inventory list of material ESG issues, the Group conducted an assessment to identify issues that are material to both stakeholders and TWGHs.

識別 Identification

- 本院透過分析市場趨勢和同行業基準，並參考 ESG 評級機構、國際報告指南，結合本院的服務範疇，以識別出對東華三院具有重大影響的潛在主要 ESG 議題。當中共從 6 個方面識別出 25 個 ESG 議題。
  The Group identified potential material ESG issues that are significant to TWGHs by analysing market trends and peer benchmarking, referring to ESG rating agencies and international reporting guides, as well as the operation sectors of its services. There are 25 ESG issues identified from 6 aspects in total.

分析 Analysis

- 邀請內部及外部持份者，包括員工、義工、供應商和服務使用者等，完成線上問卷調查，依據他們對 25 個已識別的 ESG 議題的重要性進行評分，以分析這些議題對各持份者組別的重要性。
  Internal and external stakeholders including employees, volunteers, suppliers, service users were invited to complete an online survey to rate the 25 identified ESG issues according to their views on the issues , in order to analyse the materiality of these issues to each stakeholder group.

評估 Assessment

- 本院從兩方面評估 ESG 議題的重要性：「對持份者的重要性」和「對東華三院的重要性」，以瞭解 ESG 議題對持份者和東華三院的重要程度。
  The Group assessed the materiality of the ESG issues from two dimensions: “Importance to Stakeholders” and “Importance to TWGHs” to understand the level of importance of ESG issues to both stakeholders and TWGHs.
- 根據 6 個方面為 ESG 議題進行排序。
  The ESG issues were ranked by 6 aspects.

核實 Verification

- 本院會優先關注被識別為高度重要的 ESG 議題，並相應地檢討其可持續發展策略，以符合持份者的期望。
  The Group will prioritise to focus on the ESG issues that are identified as highly material and review its sustainability strategies accordingly to match the expectations of its stakeholders.
- 重要性評估結果已由環境督導委員會審閱和核實。
  The materiality assessment results were reviewed and verified by the Environmental Steering Committee.

下表展示了本院按不同議題類別進行的重要性議題排序，每個類別中排名第一的議題為高度重要議題。此調查有助於訂立本院未來可持續發展的方向，爭取各方面平衡發展。

The following table demonstrates the ranking of material issues by different categories. Issues ranked first in each category are considered as highly important, which helps to identify the future direction of TWGHs' sustainable development and achieve balanced development in all aspects.

環境 Environment

排名 Ranking	議題 Issues
1.	水資源管理 Water Management
2.	廢物管理 Waste Management
3.	綠色建築 Green Building
4.	氣候變化 Climate Change
5.	碳排放 Carbon Emission
6.	能源效率 Energy Efficiency

僱傭 Employment

排名 Ranking	議題 Issues
1.	合規僱傭 Compliance Employment
2.	員工多元與包容 Employee Diversity and Inclusion
3.	職業安全與健康 Occupational Safety and Health
4.	員工培訓和發展 Employee Training and Development
5.	員工薪酬和福利 Employee Remuneration and Benefits

供應鏈管理 Supply Chain Management

排名 Ranking	議題 Issues
1.	負責任供應鏈 Responsible Supply Chain
2.	可持續採購 Green Procurement

管治 Governance

排名 Ranking	議題 Issues
1.	機構管治及風險管理 Corporate Governance and Risk Management
2.	道德操守與反貪污 Ethics and Anti-corruption
3.	數據私隱與安全 Data Privacy and Security

社區 Community

排名 Ranking	議題 Issues
1.	社會共融 Social Inclusion
2.	可持續社區 Sustainable Community
3.	文化和歷史保育 Cultural and Heritage Preservation
4.	社會公義與人權 Social Justice and Human Rights
5.	社區發展與參與 Community Development and Engagement
6.	社區健康與福祉 Social Health and Well-being
7.	社區教育和發展 Education and Development

籌款 Fund-raising

排名 Ranking	議題 Issues
1.	籌款道德操守 Fund-raising Ethics
2.	市場營銷傳播 Marketing Communication