



附錄 APPENDIX



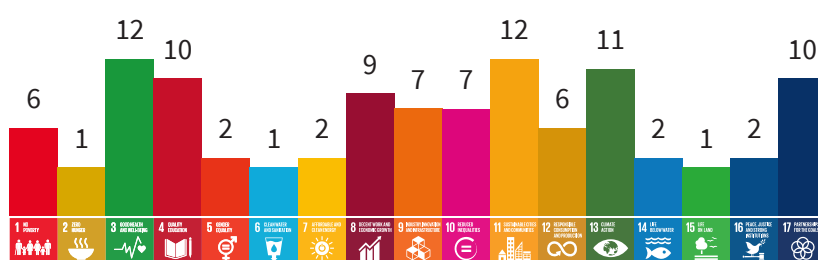
附錄 I. 聯合國可持續發展目標貢獻

東華三院全力支持聯合國 2030 年可持續發展議程，積極響應全球號召，致力於保護地球、促進繁榮，並培育和平包容的社會。通過調動資源，以及董事局、員工、政府、公眾和其他持份者的支持，東華三院實施了多項具影響力的措施，以應對社會挑戰並為聯合國可持續發展目標作出貢獻。以下是本院在實現 17 項聯合國可持續發展目標方面的摘要。

Appendix I. United Nations' Sustainable Development Goals Contributions

TWGHs wholeheartedly supports the United Nations' 2030 Agenda for sustainable development and actively participated in the universal call to protect the planet, promote prosperity, and foster a peaceful and inclusive society. Through the mobilisation of the resources and the dedicated support of the Board, employees, government, the public, and other stakeholders, TWGHs has successfully implemented a diverse portfolio of impactful initiatives in addressing societal challenges and contributing to the United Nations' Sustainable Development Goals. Following is a summary of the Group's contributions that making significant progress towards 17 UNSDGs.





計劃 / 措施 / 項目

Programmes / Initiatives / Projects

綠意善行 引領低碳未來 Environment

參與採電學社計劃

Participation in Solar

Harvest Scheme

綠色祭祀與綠色殯葬

Green Rituals and Green Burials

「循環再造展繽紛」計劃

“Colouring the World through

Recycling” Scheme

「福全共物館」資源共享平台

“Fortune Library”

Resources-Sharing Platform

綠在天后

GREEN@TIN HAU

東華三院東蒲

TWGHs TungPo

東華 x 中銀香港綠色氣候先鋒

青年領袖計劃

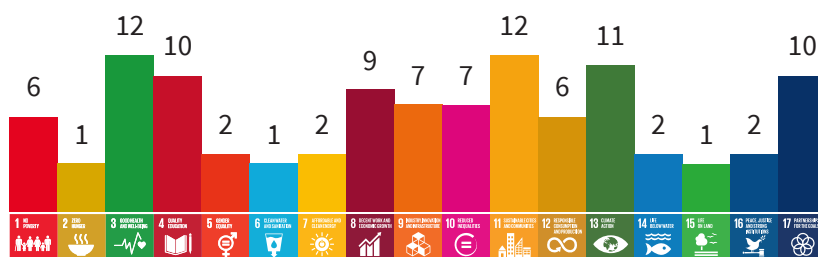
Tung Wah x BOCHK Green Climate

Pioneer Youth Leadership Programme

東華三院環保村

TWGHs E-Co Village





回饋社會 以善行造福萬家 Community Contribution

復修「牛房義莊」計劃
Restoration project of the Slaughterhouse
Coffin Home

東華三院學生文物保護大使計劃
TWGHs Student Conservation
Ambassador Programme

人才薈萃 鑄就成功篇章 Employment

為員工提供免費季節性流感疫苗
Free Influenza Vaccination
Programme (for TWGHs staff)

生活與工作平衡月
Work-life Balance Month

參加「種族多元共融僱主約章」
Joined "The Racial Diversity & Inclusion
Charter for Employers"

為員工組織和舉辦培訓工作坊
Specialised Training Workshops for
Different Divisions

舉辦職業安全與健康培訓工作坊和製作培訓
錄影帶
Organised OSH Training Workshops and
Released OSH-related Training Videos

攜手合作共創綠色供應鏈 Supply Chain Management

制定綠色採購政策
Established Green Procurement Policy

選擇本地供應商
The Selection of Local Suppliers

附錄 II. 統計數據摘要¹

Appendix II. Performance Data¹

指標 Indicator	單位 Unit	2023/24
排放 Emissions		
溫室氣體排放 Greenhouse Gas Emissions		
溫室氣體淨排放總量 Net GHG Emission	公噸二氧化碳當量 tCO ₂ e	43,405.48
溫室氣體淨排放密度 Net GHG Emission Intensity	公噸二氧化碳當量 / 樓層面積 (平方米) tCO ₂ e /floor area(m ²)	0.07
直接排放 (範圍一) ⁶ Direct Emissions (Scope 1) ⁶	公噸二氧化碳當量 tCO ₂ e	3,833.78
固定燃燒源 Stationary Combustion Sources	公噸二氧化碳當量 tCO ₂ e	1,639.19
移動燃燒源 Mobile Combustion Sources	公噸二氧化碳當量 tCO ₂ e	1,379.94
逸散氣體排放 Fugitive Emssions	公噸二氧化碳當量 tCO ₂ e	463.06
壓縮氣體 Compressed Gases	公噸二氧化碳當量 tCO ₂ e	0.10
燃燒 ⁷ Burning ⁷	公噸二氧化碳當量 tCO ₂ e	364.28
能源間接排放 (範圍二) ³ Energy Indirect Emissions (Scope 2) ³	公噸二氧化碳當量 tCO ₂ e	33,077.08
外購電力 Electricity Purchased	公噸二氧化碳當量 tCO ₂ e	32,744.59
外購煤氣 Towngas Purchased	公噸二氧化碳當量 tCO ₂ e	332.49
其他間接排放 (範圍三) ^{4,6} Other Indirect Emissions (Scope 3) ^{4,6}	公噸二氧化碳當量 tCO ₂ e	6,494.62
食水及污水處理 Fresh Water and Sewage Processing	公噸二氧化碳當量 tCO ₂ e	433.84
送往堆填區棄置的廢棄物 Waste Disposal at Landfills	公噸二氧化碳當量 tCO ₂ e	4,496.85
食品消耗引起的溫室氣體排放 GHG Emission Due to Food Consumption	公噸二氧化碳當量 tCO ₂ e	1,563.93
排放種類 ⁵ Type of Emissions ⁵		
氮氧化物 Nitrogen Oxides (NOx)	公斤 Kg	5,342.89
硫氧化物 Sulfur Oxides (SOx)	公斤 Kg	4.27
懸浮粒子 Particulate Matter (PM)	公斤 Kg	302.05



指標 Indicator	單位 Unit	2023/24
能源 Energy		
能源耗量⁸ Energy Consumption⁸		
能源總耗量 Total Energy Consumption	千瓦時 kWh	82,527,550.83
能源總耗密度 Total Energy Consumption Intensity	千瓦時 / 樓層面積 (平方米) kWh / floor area(m ²)	130.88
直接能源耗量 Direct Energy Consumption	千瓦時 kWh	8,359,213.99
汽油消耗量 Petrol Consumption	千瓦時 kWh	832,976.77
柴油消耗量 Diesel Consumption	千瓦時 kWh	1,629,681.95
石油氣消耗量 Petroleum Gas Consumption	千瓦時 kWh	5,896,555.27
間接能源耗量 Indirect Energy Consumption	千瓦時 kWh	74,168,336.84
外購電力 Purchased Electricity	千瓦時 kWh	66,093,257.00
外購煤氣 Purchased Towngas	千瓦時 kWh	8,075,079.84
水 Water		
食水用量 Fresh Water	立方米 m ³	679,555.40
食水用量密度 Fresh Water Intensity	立方米 / 樓層面積 (平方米) m ³ /floor area(m ²)	1.08

附註 Note:

1 - 本章節所披露之各個指標乃基於本院年度碳審計所獲取的原始數據及碳審計的結果數據，覆蓋範圍與本報告匯報範圍一致（即涵蓋本院屬下 380 個服務單位、上環行政總部及 20 個出租物業於 2023 年 4 月 1 日至 2024 年 3 月 31 日期間的表現）。而本院的教育相關服務單位及社會服務涵蓋的幼兒園則根據學年提供數據，即 2023 年 9 月 1 日至 2024 年 8 月 31 日。

1 - The disclosed indicators in this section are based on the raw data obtained from the annual carbon audit conducted and the respective emission calculation figures. The scope of the carbon audit is consistent with the reporting scope of this Report (i.e., covering the operations of 380 service units under TWGHs, the administrative headquarters in Sheung Wan, and 20 rental properties with April 1, 2023 to March 31, 2024). The education-related service units of TWGHs and the nursery school under the community services provide data based on the academic year, which runs from September 1, 2023 to August 31, 2024.

2 - 除特別註明外，本院範圍一、二及三的計算方法及排放系數主要參考由環境保護署及機電工程署所編製及發佈的《香港建築物（商業、住宅或公共用途）的溫室氣體排放及減除的核算和報告指引》與由香港大學及香港城市大學發佈的《香港中小企業碳審計工具箱》進行核算。

Unless otherwise specified, the calculation methods and emission factors for Scope 1, 2, and 3 of TWGHs primarily refer to the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” compiled and published by the Environmental Protection Department and the Electrical and Mechanical Services Department and the “Carbon Audit Toolkit for Small and Medium Enterprises in Hong Kong Carbon Audit Toolkit for Small and Medium Enterprises in Hong Kong” published by the University of Hong Kong and the City University of Hong Kong.

3 - 範圍二的外購電力及外購煤氣的排放系數是參照中華電力有限公司、香港電燈有限公司及香港中華煤氣公司可持續發展報告中的二氧化碳當量排放強度。排放系數如下：

香港中電的為每千瓦時 0.39 公斤二氧化碳當量排放

香港電燈的為每千瓦時 0.66 公斤二氧化碳當量排放

中華煤氣的為每度 0.549 公斤二氧化碳當量排放

The emission factors for purchased electricity and purchased towngas under Scope 2 are based on the CO₂e emission intensities reported in the sustainability reports of CLP Power Hong Kong Limited, the HK Electric Investments Limited, and The Hong Kong and China Gas Company Limited. The factors are as follows:

CLP Hong Kong: 0.39 kgCO₂e per kWh

Hong Kong Electric: 0.66 kgCO₂e per kWh

Towngas: 0.549 kgCO₂e per unit



4 - 範圍三的食水及污水處理的排放系數是參照水務署及渠務署可持續發展報告中的處理食水及污水時每單位耗電量乘以全港預設排放系數。詳細如下：

水務署的為每單位 0.437 千瓦時

渠務署的為每單位 0.21 千瓦時

全港預設排放系數則為每立方米 0.7 千克二氧化碳當量排放

The emission factors for water and sewage treatment under Scope 3 are based on the electricity consumption per unit for treating fresh water and sewage, as reported in the sustainability reports of the Water Supplies Department and the Drainage Services Department, multiplied by the default emission factor for Hong Kong. The details are as follows:

Water Supplies Department: 0.437 kWh per unit

Drainage Services Department: 0.21 kWh per unit

Hong Kong's default emission factor: 0.7 kg CO₂e per cubic meter

5 - 廢氣排放系數主要參考由香港聯交所刊發的「如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引」進行計算。

The emission factors for air emissions primarily refers to the “How to Prepare an ESG Report - Appendix 2: Reporting Guidance on Environmental KPIs” published by the Hong Kong Stock Exchange.

6 - 範圍一及範圍三的溫室氣體排放已抵銷本院因種植樹木及回收廢紙所減除的溫室氣體排放。

Greenhouse gas emissions from Scope 1 and Scope 3 have been offset by the greenhouse gas removals resulting from the efforts of tree planted and paper recycled by the TWGHs.

7 - 因燃燒所產生的範圍一溫室氣體排放主要來自本院公共服務的廟宇與殯儀館燃燒紙錢、香燭及其他紙和紙板時所產生。其主要參照由台南市政府環境保護局所發佈的「以靜電集塵裝置及濾袋室集塵裝置處理紙錢焚燒排氣之研究」、香港理工大學的「Emission Characterization from Major Indoor Sources and Carbonyls Investigation in Four Chinese Mega-cities (2006)」及「Green Lifestyle magazine - candles」所載的排放系數進行計算。

7 - Scope 1 greenhouse gas emissions generated from burning mainly come from the burning of joss paper, incense, and other paper and cardboard at the temples and funeral parlors under the traditional services of TWGHs. The calculation primarily references emission factors from the “Performance Studies on the Treatment of Ritual Money Combustion Gas by Electrostic Precipitator and Bag Filter” published by the Environmental Protection Bureau of Tainan City Government, “Emission Characterization from Major Indoor Sources and Carbonyls Investigation in Four Chinese Mega-cities (2006)” by Hong Kong Polytechnic University, and “Green Lifestyle magazine - candles”.

8 - 能源換算的方法及轉換系數主要參考由香港聯交所刊發的「如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引」進行換算。

The methods and conversion factors for energy consumption primarily refer to the “How to Prepare an ESG Report - Appendix 2: Reporting Guidance on Environmental KPIs” published by the Hong Kong Stock Exchange.



附錄 III. 全球報告倡議組織內容索引

Appendix III. GRI Content Index

東華三院根據 GRI 準則編製本報告，涵蓋期間為 2023 年 4 月 1 日至 2024 年 3 月 31 日。

TWGHs has reported with reference to the GRI Standards 2021 for the period from 1 April 2023 to 31 March 2024.

GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原因 *Direct answer or reason for omission
GRI 1: 基礎 2021 Foundation 2021		
一般披露 General Disclosures		
GRI 2: 一般揭露 2021 General Disclosures 2021	機構及報導實務 The Organisation and its Reporting Practices	
	2-1 機構詳細資訊 Organisational Details	2023/2024 年年報「企業管治及管理」 Annual Report 2023/2024 "Governance and Management"
	2-2 機構可持續報導中包含的實體 Entities included in the Organisation's Sustainability Reporting	關於本報告 About this Report
	2-3 報導期間、頻率及聯絡人 Reporting Period, Frequency and Contact Point	關於本報告 About this Report
	2-4 資訊重編 Restatements of Information	* 不適用 - 本報告並無重編任何資訊。 *Not applicable - There are no restatements of information in this Report
	2-5 外部核實 External Assurance	獨立保證意見聲明書 Independent Assurance Opinion Statement
	活動與工作者 Activities and Workers	
	2-6 活動、價值鏈和其他商業關係 Activities, Value Chain and other Business Relationships	2023/2024 年年報「企業管治及管理」 Annual Report 2023/2024 "Governance and Management" 攜手合作 共創綠色供應鏈 Supply Chain Management
	2-7 員工 Employees	人才薈萃 鑄就成功篇章 Employment
	2-8 非員工的工作者 Workers who are not Employees	* 不適用 - 本報告範圍僅包含由東華三院總部及直接管理服務單位的員工 *Not applicable - The scope of this Report includes only employees of TWGHs Headquarters and directly managed service units
	管治 Governance	
	2-9 管治結構及組成 Governance Structure and Composition	優秀管治 奠定長青基石 Governance 2023 / 2024 年年報「企業管治及管理」 Annual Report 2023/2024 "Governance and Management"
	2-10 最高管治單位的提名與遴選 Nomination and Selection of the Highest Governance Body	2023 / 2024 年年報「企業管治及管理」 Annual Report 2023/2024 "Governance and Management"
	2-11 最高管治單位的主席 Chair of the Highest Governance Body	2023 / 2024 年年報「企業管治及管理」 Annual Report 2023/2024 "Governance and Management"



GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原由 *Direct answer or reason for omission
GRI 2: 一般揭露 2021 General Disclosures 2021	機構及報導實務 The Organisation and its Reporting Practices	
2-12	最高管治單位於監督衝擊管理的角色 Role of the Highest Governance Body in Overseeing the Management of Impacts	優秀管治 奠定長青基石 Governance 2023/2024 年年報「企業管治及管理」 Annual Report 2023/2024 “Governance and Management”
2-13	衝擊管理的負責人 Delegation of Responsibility for Managing Impacts	優秀管治 奠定長青基石 Governance 2023/2024 年年報「企業管治及管理」 Annual Report 2023/2024 “Governance and Management”
2-14	最高管治單位於可持續報導的角色 Role of the Highest Governance Body in Sustainability Reporting	可持續管治架構 Sustainability Governance Structure
2-15	利益衝突 Conflicts of Interest	合規與道德 Compliance and Ethics 籌款道德操守 Fund-raising Ethics
2-16	溝通關鍵重大事件 Communication of Critical Concerns	風險管理與內部監控 Risk Management and Internal Control
2-17	最高管治單位的群體知識 Collective Knowledge of the Highest Governance Body	可持續管治架構 Sustainability Governance Structure
2-18	最高管治單位的績效評估 Evaluation of the Performance of the Highest Governance Body	* 不適用 - 相關資訊為機密資料 *Not applicable - Relevant information are confidential
2-19	薪酬政策 Remuneration Policies	僱傭措施 Labour Practice
2-20	薪酬決定流程 Process to Determine Remuneration	僱傭措施 Labour Practice
2-21	年度總薪酬比率 Annual Total Compensation Ratio	* 不適用 - 員工薪酬為機密資料 *Not applicable - Employee compensations are confidential



GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原由 *Direct answer or reason for omission
GRI 2: 一般揭露 2021 General Disclosures 2021	策略、政策與實務 Strategy, Policies and Practices	
	2-22 可持續發展策略的聲明 Statement on Sustainable Development Strategy	2023/2024 年度可持續發展重點 Sustainability Highlights 2023/2024 可持續發展目標及策略 Sustainability Targets and Strategies
	2-23 政策承諾 Policy Commitments	合規與道德 Compliance and Ethics 僱傭措施 Labour Practice 供應商管理 Supplier Management
	2-24 納入政策承諾 Embedding Policy Commitments	合規與道德 Compliance and Ethics 僱傭措施 Labour Practice 供應商管理 Supplier Management
	2-25 補救負面衝擊的程序 Processes to Remediate Negative Impacts	合規與道德 Compliance and Ethics 僱傭措施 Labour Practice 職業安全與健康 Occupational Safety and Health
	2-26 尋求建議和提出疑慮的機制 Mechanisms for Seeking Advice and Raising Concerns	合規與道德 Compliance and Ethics 籌款道德操守 Fund-raising Ethics
	2-27 法規遵循 Compliance with Laws and Regulations	合規與道德 Compliance and Ethics 僱傭措施 Labour Practice
	2-28 公協會的會員資格 Membership Associations	* 不適用於東華三院 *Not applicable to TWGHs
	持份者參與 Stakeholder Engagement	
	2-29 持份者參與方針 Approach to Stakeholder Engagement	持份者參與 Stakeholder Engagement
重大主題 2021 Material Topics 2021		
GRI 3: 重大主題 2021 Material Topics 2021	3-1 決定重大主題的流程 Process to Determine Material Topics	重要性評估 Materiality Assessment
	3-2 重大主題列表 List of Material Topics	重要性評估 Materiality Assessment
管治 Governance		
反貪腐 Anti-corruption		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 合規與道德 Compliance and Ethics
GRI 205: 反貪腐 2016 Anti-corruption 2016	205-1 已進行貪腐風險評估的營運據點 Operations Assessed for Risks Related to Corruption	合規與道德 Compliance and Ethics
	205-2 有關反貪腐政策和程序的溝通及訓練 Communication and Training about Anti-corruption Policies and Procedures	合規與道德 Compliance and Ethics
	205-3 已確認的貪腐事件及採取的行動 Confirmed Incidents of Corruption and Actions Taken	合規與道德 Compliance and Ethics



GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原由 *Direct answer or reason for omission
環境 Environment		
能源 Energy		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 綠色管治 Green Governance
GRI 302: 能源 2016 Energy 2016	302-1 機構內部的能源消耗量 Energy Consumption within the Organisation	採用綠色能源 Go Green on Energy 附錄 II. 統計數據摘要 Appendix II. Performance Data
	302-2 機構外部的能源消耗量 Energy Consumption Outside of the Organisation	* 不適用於東華三院 *Not applicable to TWGHs
	302-3 能源密集度 Energy Intensity	採用綠色能源 Go Green on Energy 附錄 II. 統計數據摘要 Appendix II. Performance Data
	302-4 減少能源消耗 Reduction of Energy Consumption	* 因本報告為本院第一份環境、社會及管治報告， 能源消耗的對比並不適用於本報告 *Comparison in energy consumption is not applicable as this is the first ESG report of TWGHs
	302-5 降低產品和服務的能源需求 Reductions in Energy Requirements of Products and Services	* 不適用於東華三院 *Not applicable to TWGHs
排放 Emissions		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 減少污染 Pollution Reduction
GRI 305: 排放 2016 GRI 305: Emissions 2016	305-1 直接 (範疇一) 溫室氣體排放 Direct (Scope 1) GHG Emissions	減少污染 Pollution Reduction 附錄 II. 統計數據摘要 Appendix II. Performance Data
	305-2 能源間接 (範疇二) 溫室氣體排放 Energy Indirect (Scope 2) GHG Emissions	減少污染 Pollution Reduction 附錄 II. 統計數據摘要 Appendix II. Performance Data
	305-3 其它間接 (範疇三) 溫室氣體排放 Other Indirect (Scope 3) GHG Emissions	採用綠色能源 Go Green on Energy 附錄 II. 統計數據摘要 Appendix II. Performance Data
	305-4 溫室氣體排放強度 GHG Emissions Intensity	採用綠色能源 Go Green on Energy 附錄 II. 統計數據摘要 Appendix II. Performance Data
	305-5 溫室氣體排放減量 Reduction of GHG Emissions	附錄 II. 統計數據摘要 Appendix II. Performance Data
	305-6 臭氧層破壞物質 (ODS) 的排放 Emissions of Ozone-depleting Substances (ODS)	* 本院遵守《保護臭氧層 (含受管制物質產品)(禁止 進口)(修訂) 規例》，未有使用含消耗臭氧層物質 (ODS) 的產品 (如空調設備、噴霧劑產品)。 *The Group complied with the Ozone Layer Protection (Products Containing Scheduled Substances) (Import Banning) (Amendment) Regulation and do not use products containing ozone-depleting substances (ODS) (such as air conditioning equipment, aerosol products).
	305-7 氮氧化物 (NOx)、硫氧化物 (SOx)，及其 它顯著的氣體排放 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and other Significant Air Emissions	附錄 II. 統計數據摘要 Appendix II. Performance Data



GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原由 *Direct answer or reason for omission
社會 Social		
勞雇關係 Employment		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 僱傭措施 Labour Practice 員工培訓和發展 Employment Training and Development
GRI 401: 勞雇關係 2016 Employment 2016	401-1 新進員工和離職員工 New Employee Hires and Employee Turnover	人才薈萃 鑄就成功篇章 Employment
	401-2 提供給全職員工（不包含臨時或兼職員工）的福利 Benefits Provided to Full-time Employees that are not Provided to Temporary or Part-time Employees	僱傭措施 Labour Practice 福利和待遇 Benefits and Welfare
	401-3 育嬰假 Parental Leave	* 東華三院根據香港僱傭條例提供相應員工假期 *TWGHs provides corresponding staff holidays in accordance with the Employment Ordinance
勞 / 資關係 Labor/Management Relations		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 僱傭措施 Labour Practice
GRI 402: 勞 / 資關係 2016 Labor/Management Relations 2016	402-1 關於營運變化的最短預告期 Minimum Notice Periods Regarding Operational Changes	* 不適用於東華三院 *Not applicable to TWGHs



GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原由 *Direct answer or reason for omission
職業安全衛生 Occupational Health and Safety		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 僱傭措施 Labour Practice 職業安全與健康 Occupational Safety and Health
GRI 403: 職業安全衛生 2018 Occupational Health and Safety 2018	403-1 職業安全衛生管理系統 Occupational Health and Safety Management System	職業安全與健康 Occupational Safety and Health
	403-2 危害辨識、風險評估及事故調查 Hazard Identification, Risk Assessment, and Incident Investigation	職業安全與健康 Occupational Safety and Health
	403-3 職業健康服務 Occupational Health Services	職業安全與健康 Occupational Safety and Health
	403-4 有關職業安全衛生之工作者參與、諮詢與溝通 Worker Participation, Consultation, and Communication on Occupational Health and Safety	職業安全與健康 Occupational Safety and Health
	403-5 有關職業安全衛生之工作者訓練 Worker Training on Occupational Health and Safety	職業安全與健康 Occupational Safety and Health
	403-6 工作者健康促進 Promotion of Worker Health	僱傭措施 Labour Practice 職業安全與健康 Occupational Safety and Health
	403-7 預防和減緩與業務關係直接相關聯之職業安全 衛生的衝擊 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	職業安全與健康 Occupational Safety and Health
	403-8 職業安全衛生管理系統所涵蓋之工作者 Workers Covered by an Occupational Health and Safety Management System	職業安全與健康 Occupational Safety and Health
	403-9 職業傷害 Work-related Injuries	職業安全與健康 Occupational Safety and Health
	403-10 職業病 Work-related Ill Health	職業安全與健康 Occupational Safety and Health
訓練與教育 Training and Education		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 員工培訓和發展 Employment Training and Development
GRI 404: 訓練與教育 2016 Training and Education 2016	404-1 每名員工每年接受訓練的平均時數 Average Hours of Training Per Year Per Employee	* 不適用 - 東華三院正在蒐集相關資訊，並記錄了在 報告期間參加培訓的員工數量以及投放在員工培訓 的財務數據 *Not applicable - TWGHs is in the process of collecting relevant data and has recorded the number of staff attended trainings and the financial data in employee trainings during the Reporting Period
	404-2 提升員工職能及過渡協助方案 Programs for Upgrading Employee Skills and Transition Assistance Programs	員工培訓和發展 Employment Training and Development
	404-3 定期接受績效及職業發展檢核的員工百分 比 Percentage of Employees Receiving Regular Performance and Career Development Reviews	* 不適用 - 東華三院正在蒐集相關資訊，並記錄了在 報告期間參加培訓的員工數量以及投放在員工培訓 的財務數據 *Not applicable - TWGHs is in the process of collecting relevant data and has recorded the number of staff attended trainings and the financial data in employee trainings during the Reporting Period



GRI 準則 GRI Standard	披露項目 Disclosure	報告章節 Reference * 直接說明或不作披露的原由 *Direct answer or reason for omission
不歧視 Non-discrimination		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 多元與關愛共融 Diversity and Inclusion
GRI 406: 不歧視 2016 Non-discrimination 2016	406-1 歧視事件以及組織採取的改善行動 Incidents of Discrimination and Corrective Actions Taken	* 於報告期間並無發現違反與歧視相關的法律法規的情況 *No violation of laws and regulations related to discrimination was identified during the Reporting Period
童工 Child Labour		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 僱傭措施 Labour Practice 供應商管理 Supplier Management
GRI 408: 童工 2016 Child Labor 2016	408-1 營運據點和供應商使用童工之重大風險 Operations and Suppliers at Significant Risk for Incidents of Child Labor	僱傭措施 Labour Practice 供應商管理 Supplier Management
員工多元化與平等機會 Diversity and Equal Opportunity		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 多元與關愛共融 Diversity and Inclusion
GRI 405: 員工多元化與平等機會 2016 Diversity and Equal Opportunity 2016	405-1 管治單位與員工的多元化 Diversity of Governance Bodies and Employees	重要性評估 Materiality Assessment 多元與關愛共融 Diversity and Inclusion
	405-2 女性對男性基本薪資與薪酬的比率 Ratio of Basic Salary and Remuneration of Women to Men	* 不適用 - 員工薪酬為機密資料 *Not applicable - Employee compensations are confidential
強迫或強制勞動 Prevent Forced or Compulsory Labour		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 僱傭措施 Labour Practice 供應商管理 Supplier Management
GRI 409: 強迫或強制勞動 2016 Forced or Compulsory Labour 2016	409-1 具強迫或強制勞動事件重大風險的營運據點和 供應商 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labour	僱傭措施 Labour Practice 供應商管理 Supplier Management
客戶隱私 Customer Privacy		
GRI 3: 重大主題 2021 Material Topics 2021	3-3 重大主題管理 Management of Material Topics	重要性評估 Materiality Assessment 合規與道德 Compliance and Ethics
GRI 418: 客戶隱私 2016 Customer Privacy 2016	418-1 經證實侵犯客戶隱私或遺失客戶資料的投訴 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	* 不適用 - 東華三院在報告期間未發現任何不遵守法規和 / 或自願性規範的情況 *Not applicable - TWGHs has not identified any non-compliance with regulations and/or voluntary codes during the Reporting Period



獨立保證意見聲明書 Independent Assurance Opinion Statement



聲明書號碼 Statement No: ESGA - 5582U

東華三院
ESG 報告 2023-2024

Tung Wah Group of Hospitals Environmental, Social and Governance Report for Year 2023-2024

上邦永晉諮詢有限公司(以下簡稱「上邦永晉」或「我們」)獨立於東華三院(以下簡稱「東華三院」)，除了針對東華三院於2023年4月1日至2024年3月31日止期間的ESG報告(「ESG報告」)進行評估和核查外，與東華三院並無任何財務上的關係。

本獨立保證意見聲明書乃為東華三院而編製，僅為對有關ESG報告的聲明作出保證(進一步詳述於下文範圍內)，而不可作任何其他目的。本聲明書擬供東華三院的持份者及其代表的管理層使用。

本獨立保證意見聲明書是基於上邦永晉對東華三院及其代表向其提供的資料進行的審查而編製。審查範圍並無超出且僅基於有關資料。於進行審查時，上邦永晉假設所有有關資料均屬完整及準確。

PAL Advisory Limited (hereafter referred to as “PAL” or “we”) is independent of Tung Wah Group of Hospitals (hereafter referred to as “TWGHs” collectively in this statement), and has no financial interest in the operation of TWGHs other than for the assessment and assurance of TWGHs’ Environmental, Social and Governance (“ESG”) Report for the period from 1 April 2023 to 31 March 2024 (the “ESG Report”).

This independent assurance opinion statement has been prepared for TWGHs solely for the purposes of assuring its statements relating to the ESG Report, more particularly described in the Scope below. It was not prepared for any other purpose. This opinion statement is intended to be used by stakeholders of TWGHs and the management of TWGHs.

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



核查範圍

與東華三院及其代表協定的委聘範圍包括以下各項：

1. 保證涵蓋整份 ESG 報告，並專注於東華三院於 2023 年 4 月 1 日至 2024 年 3 月 31 日止期間（「報告期間」）的系統及活動，包括東華三院的主要服務單位（即醫療服務、教育服務、社會服務、歷史文化保育及公共服務）及位於上環的總部。ESG 報告乃參考 GRI 報告標準編製，當中涵蓋來自東華三院的數據，並包括東華三院主要業務所產生的能源數據、溫室氣體排放數據及用水量數據。
2. 根據《AA1000 保證標準 v3》（「《AA1000 保證標準 v3》」），第一類型中度保證等級評估東華三院及 / 或其代表遵循以下四項報告原則的本質與程度：包容性、重大性、回應性及影響。於 ESG 報告內披露的指定可持續發展的表現資料 / 數據已予評估。

意見聲明

我們認為，ESG 報告公允反映東華三院於報告期間的可持續發展計劃與表現。我們相信，社會及環境表現指標乃於 ESG 報告內公允展現，其中東華三院為實現可持續發展所作出的努力備受持份者的廣泛認同。

我們的工作是由一組可持續發展報告保證人根據《AA1000 保證標準 v3》執行。我們規劃及執行該部分工作以獲得必要的資料及說明。我們認為，東華三院及其代表已提供充足證據，證明東華三院已參考 GRI 報告標準作出的自我聲明乃公允的描述。

Scope

The scope of engagement agreed upon with TWGHs and its representatives includes the following:

1. The assurance covers the whole ESG Report and focuses on systems and activities of TWGHs, which include TWGHs' major service units (i.e. Medical Services, Education Services, Community Services, Records and Heritage, and Traditional Services) and the headquarter located in Sheung Wan from 1 April 2023 to 31 March 2024 (the Reporting Period). The ESG Report is prepared with reference to the GRI standards. It covers the data from TWGHs and includes energy data, GHG emissions data and water consumption data, from the main operations of TWGHs.
2. Type 1 Moderate Level of Assurance in accordance with the AA1000 Assurance Standard v3 ("AA1000AS v3") evaluates the nature and extent of TWGHs and/or its representatives' adherence to four reporting principles: Inclusivity, Materiality, Responsiveness and Impact. The specified sustainability performance information/data disclosed in the ESG Report has been evaluated.

Opinion Statement

We conclude that the ESG Report provides a fair view of TWGHs' sustainability programmes and performance in the Reporting Period. We believe that the social and environmental performance indicators are fairly represented in the ESG Report, in which TWGHs efforts to pursue sustainable development are widely recognised by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations. We considered TWGHs and its representatives have provided sufficient evidence that TWGHs' self-declaration with reference to the GRI Standards was fairly stated.



方法

我們的工作旨在收集能讓我們得出結論的證據。我們執行了以下工作：

- 對外部人士所提出可能與東華三院政策有關的議題進行最高層級的審查，以核查 ESG 報告中所作聲明的合適性；
- 與東華三院高級人員及 / 或其代表討論持份者參與的方式。我們並無直接接洽外部持份者；
- 訪問涉及可持續發展管理、報告編製及提供報告資料的員工及 / 或其代表；
- 審查 ESG 報告中所作宣告的支持性證據，包括可持續發展資料的原始數據及支持性證據；
- 評估東華三院的報告及報告管理流程是否按照《AA1000 當責性原則標準 (2018)》(「《AA1000 當責性原則標準 (2018)》」)所述的包容性、重大性、回應性及影響的原則進行。

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 TWGHs' policies to provide a check on the appropriateness of statements made in the ESG Report.
- Discussion with senior executives and/or relevant representatives on TWGHs' approach to stakeholder engagement. We had no direct contact with external stakeholders.
- Interview staff and/or related representatives involved in sustainability management, report preparation and provision of report information.
- Review of key organisational developments;
- Review of supporting evidence for claims made in the ESG Report including raw data and supporting evidence of the sustainability information and
- An assessment of TWGHs' reporting and management processes concerning reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000 Accountability Principles 2018 Standard ("AA1000AP (2018)").



結論

我們針對 AA1000AS v3 中包括的包容性、實質性、回應性及影響性原則及 GRI 報告標準的審查如下：

包容性

ESG 報告反映東華三院及其代表透過各種渠道與重大持份者溝通，包括年度報告、調查、網站及社交媒體、電郵及熱線、新聞稿、社區活動合作、定期會議等。東華三院的營運涉及持份者持續參與的各種方式。ESG 報告涵蓋持份者關注的經濟、社會及環境層面，並作出公允的披露。根據我們的專業意見，東華三院遵循了包容性原則。

重大性

東華三院發佈可持續發展資訊，使其持份者可對東華三院的管理及表現作出知情判斷。根據我們的專業意見，ESG 報告遵循了重大性原則，並透過採用合適的重要性分析方法及以矩陣方式展示重要議題，識別出東華三院的重要層面。

回應性

東華三院及其代表已實行措施以回應持份者的期望與意見，包括對內部及外部持份者進行各種調查及設立反饋機制。根據我們的專業意見，東華三院遵循了回應性原則。

Conclusion

A review against the AA1000AS v3 principles of Inclusivity, Materiality, Responsiveness and Impact and the GRI Standards is set out below:

Inclusivity

The ESG Report has reflected the fact that TWGHs and its representatives engage with its significant stakeholders through various channels such as annual reporting; surveys; website and social media; email and hotline; press releases; community events; meetings and more.

TWGHs' operation involves various methods of engaging its stakeholders on an on-going basis. The ESG Report covers economic, social and environmental aspects of concern to its stakeholders with a fair level of disclosure. In our professional opinion, TWGHs adheres to the principle of Inclusivity.

Materiality

TWGHs publishes sustainability information that enables its stakeholders to make informed judgments about the organisation's management and performance. In our professional opinion, the ESG Report adheres to the principle of Materiality and identifies TWGHs' material aspects by using appropriate methods of materiality analysis and demonstrating material issues in a matrix form.

Responsiveness

TWGHs and its representatives have implemented practices that respond to the expectations and perceptions of its stakeholders. These include various surveys and feedback mechanisms for both internal and external stakeholders. In our professional opinion, TWGHs adheres to the principle of Responsiveness.



影響

東華三院及其代表建立了流程，以定性及定量的方式理解、衡量及評估其影響。該等流程使東華三院及 / 或其代表能夠評估其影響，並在 ESG 報告中予以披露。根據我們的專業意見，東華三院遵循了影響原則。

GRI 報告標準

我們受委審閱報告中對 GRI 報告標準的披露。

根據我們的鑒定結果，我們確定，社會責任及可持續發展關鍵表現指標與披露乃參考 GRI 報告標準進行報告。我們對 ESG 報告的改善意見已於發出本意見聲明書前獲東華三院及 / 或其代表採納。

保證等級

我們於審查時提供的第一類型中度保證等級乃按本意見聲明書內所述的範圍及方法界定。

責任及限制

東華三院的高級管理層及其代表有責任確保 ESG 報告中呈列的資料屬準確。本保證受東華三院及其代表提供的資料限制。我們的責任是向持份者提供獨立保證意見聲明書，並基於所描述的範圍與方法提供專業意見。

Impact

TWGHs and its representatives have established processes to understand, measure and evaluate its impacts in qualitative and quantitative ways. These processes enable TWGHs and/or its representatives to assess its impact and disclose them in the ESG Report. In our professional opinion, TWGHs adheres to the principle of Impact.

GRI Standards

We were engaged to review the disclosures in the ESG Report against the GRI Standards.

Based on our verification review, we are able to confirm that social responsibility and sustainable development key performance indicators and disclosures are referencing the GRI Standards. Areas for enhancement of the ESG Report were adopted by TWGHs and/or its representatives before the issuance 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 & Limitation

It is the responsibility of TWGHs' senior management and its representatives to ensure that the information being presented in the ESG Report is accurate. The assurance is limited by the information presented by TWGHs and its representatives. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.



能力和獨立性

上邦永晉並沒有參與數據的收集和計算過程，或是 ESG 報告的編制。上邦永晉的審驗工作乃獨立於東華三院。

上邦永晉由業內經驗豐富的專業人員組成。上邦永晉在非財務資訊、可持續發展管理以及社會和環境問題方面擁有專業知識和經驗，具備進行此類獨立審驗的能力。相關成員接受了與可持續發展相關的標準培訓，例如香港交易所 ESG 報告指引、GRI 報告標準、TCFD 等標準。

Competency and Independence

PAL was not involved in collecting and calculating data, or in the development of the ESG Report. PAL's verification works are independent from TWGHs.

PAL is composed of experienced professionals in the industry. PAL's expertise and experience in non-financial information, sustainability management and social and environmental issues are well-equipped to conduct the assurance. Relevant members have received professional training on sustainability-related standards including but not

limited to HKEX's ESG Reporting Guide, GRI Standards, TCFD, and other standards.

代表上邦永晉諮詢有限公司

Yours faithfully,

For and on behalf of PAL Advisory Minited



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2024 年 9 月 20 日

September 20, 2024

本聲明書以英文編制，中文翻譯本只供參考。

This statement was prepared in English and translated into Chinese for reference only. Should there be any discrepancies between these versions, the English version shall prevail.