

核實聲明



獨立第三者的核實

核實目的及範圍

電能實業有限公司(下稱電能實業)委任香港品質保證局(下稱本局)進行獨立核實該機構編制的2010年可持續發展報告(下稱報告)的全部內容,報告載述電能實業持有營運控制權的產業在2010年年度內於經濟、社會及環保方面的表現。核實工作的目的是獨立查核和評審報告所記載的資料的相關性、完整性、準確性、一致性及可靠性,以及評核報告能否滿足全球報告倡議組織(下稱GRI)第三代可持續發展報告指引(下稱G3)的報告綱領及達到GRI應用評級制度A+準則。此聲明表達本局對報告內容的獨立意見。

核實方法

程序包括查閱相關的文件、與負責編製報告的相關人員進行面談、選取具有代表性的資料和數據進行核實;為了證實報告的意見和申述內容,本局詳細檢查可獲得的證據以測試數據的真實性和相關的數據處理程序,同時亦查核報告的資料和數據,在可行的情況下,根據第三方提供的資料作覆核以確保資料準確無誤。

核實結論

按照核實工作範圍,我們認為報告相關、完整、準確、前後一致及可靠地反映電能實業於報告年度內在經濟、社會及環保方面的可持續發展表現:

相關性及完整性

我們認為報告已涵蓋電能實業可持續發展表現的所有重要範疇,而且陳述內容有事實根據,不偏不倚。電能實業在編撰報告前諮詢不同的持份者,顯示其非常重視持份者的參與,務求以負責任及策略性的方式實踐可持續發展。

準確性、一致性及可靠性

在核實過程裡審查的所有數據皆準確無誤,並與已核查的證據一致。報告內的資料可靠,反映電能實業在報告期間的積極性、目標、進度及表現。

審核組同時認為報告達到GRI G3報告綱領,並符合GRI G3應用評級制度A+的要求。

香港品質保證局

江詠雯

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審核員

2011年4月

「全球報告倡議組織」的核實（只提供英文版本）



Statement GRI Application Level Check

GRI hereby states that **Power Assets Holdings Limited** has presented its report "Sustainability Report 2010" to GRI's Report Services which have concluded that the report fulfills the requirement of Application Level A+.

GRI Application Levels communicate the extent to which the content of the G3 Guidelines has been used in the submitted sustainability reporting. The Check confirms that the required set and number of disclosures for that Application Level have been addressed in the reporting and that the GRI Content Index demonstrates a valid representation of the required disclosures, as described in the GRI G3 Guidelines.

Application Levels do not provide an opinion on the sustainability performance of the reporter nor the quality of the information in the report.

Amsterdam, 16 May 2011

A handwritten signature in blue ink, appearing to read "Nelmara Arbex".

Nelmara Arbex
Deputy Chief Executive
Global Reporting Initiative



The "+" has been added to this Application Level because Power Assets Holdings Limited has submitted this report for external assurance. GRI accepts the reporter's own criteria for choosing the relevant assurance

The Global Reporting Initiative (GRI) is a network-based organization that has pioneered the development of the world's most widely used sustainability reporting framework and is committed to its continuous improvement and application worldwide. The GRI Guidelines set out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance. www.globalreporting.org

Disclaimer: Where the relevant sustainability reporting includes external links, including to audio visual material, this statement only concerns material submitted to GRI at the time of the Check on 4 May 2011. GRI explicitly excludes the statement being applied to any later changes to such material.