

Consistency and Variability of Environmental, Social, and Governance Reports from Taiwanese Healthcare Institutions: An Analysis of Standardization Trends and Practices

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Abstract

Background: As global attention to Environmental, Social, and Governance (ESG) issues continues to rise, healthcare institutions have increasingly incorporated ESG principles into their sustainability strategies. However, significant variations exist in ESG implementation and disclosure among hospitals, leading to inconsistencies in standardization. Understanding the alignment and discrepancies in ESG reporting among Taiwanese healthcare institutions is crucial for enhancing transparency and promoting sustainable development in the healthcare sector.

Objective: This study aims to analyze the ESG disclosures of Taiwanese healthcare institutions, examining their consistency and divergence while assessing compliance with international standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). Additionally, this research compares the ESG reporting practices of Taiwan's top ten hospitals based on overall and core business profitability in 2022 to evaluate trends in ESG standardization and its potential impact.

Methods: This study collected ESG reports from 30 hospitals in Taiwan, including medical centers, regional hospitals, and district hospitals, to assess their adherence to international ESG standards (GRI, SASB, and the Task Force on Climate-related Financial Disclosures [TCFD]) and third-party certification. Furthermore, the ESG reporting status of Taiwan's top ten hospitals

based on overall and core business profitability in 2022 was analyzed to explore the differences in ESG disclosure among hospitals with varying financial performance.

Results: Among Taiwan's 464 hospitals, only 30 (6.5%) publicly disclosed a Corporate Social Responsibility (CSR) or ESG sustainability report on their official websites. Of these, 29 hospitals followed GRI standards, 20 complied with SASB, and 15 aligned with TCFD guidelines, while 17 hospitals obtained third-party certification. Additionally, among the top ten hospitals in terms of overall profitability in 2022, only eight published ESG reports, whereas among the top ten hospitals based on core business profitability, only five released ESG reports. These findings indicate that there is still room for improvement in ESG disclosure among Taiwanese hospitals.

Conclusion: Taiwanese healthcare institutions remain in the early stages of ESG disclosure, with a relatively low proportion of hospitals publishing ESG reports and significant variations in the standardization of their disclosures. To promote the sustainable development of the healthcare industry, policymakers, hospital administrators, and relevant stakeholders must collaborate to enhance the prevalence and consistency of ESG disclosures, thereby strengthening the social responsibility commitments of healthcare institutions.

Keywords: ESG disclosure, healthcare sustainability, hospital transparency, Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), corporate social responsibility (CSR)

Introduction

With increasing global attention to Environmental, Social, and Governance (ESG) issues, healthcare institutions have progressively integrated ESG principles into their sustainability strategies. Publishing ESG reports not only enhances hospital transparency and long-term operational sustainability but also allows stakeholders to gain a comprehensive understanding of a hospital's performance in environmental protection, social responsibility, and corporate governance. However, significant variations in ESG implementation and disclosure exist among hospitals, leading to inconsistencies in standardization, which, in turn, affect comparability and transparency across healthcare institutions. Therefore, this study aims to examine the consistency and differences in ESG reporting among Taiwanese healthcare institutions, assess trends in standardization, and analyze their impact on the sustainable development of healthcare organizations.

As a component of Corporate Social Responsibility (CSR), ESG has increasingly been incorporated into the management strategies of healthcare institutions. Globally, many major healthcare organizations disclose sustainability-related information through ESG reports to meet the expectations of investors, governments, and the public regarding sustainable healthcare operations. The issue of sustainability is exerting a growing influence on the healthcare industry, as it encompasses broad environmental, economic, and social dimensions (Tommasetti et al.,

2020). According to international sustainability reporting standards, such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) guidelines (Global Sustainability Standards Board [GSSB], 2023; Sustainability Accounting Standards Board [SASB], 2023), healthcare institutions are expected to disclose specific practices related to environmental management, social impact, and governance mechanisms.

However, empirical research on ESG disclosures remains relatively limited, with discrepancies in research focus, methodology, and findings (Aureli et al., 2020; Leong & Hazelton, 2019; Xie et al., 2019). In recent years, some hospitals have begun publicly releasing CSR and sustainability reports, covering topics such as hospital operations, management practices, workplace well-being, and healthcare services. These reports are gradually expanding to include environmental sustainability and social responsibility initiatives (Chen, 2020). Nonetheless, variations in governance structures and sustainability goals among healthcare institutions have resulted in significant differences in ESG reporting, impacting both transparency and inter-organizational comparability.

The standardization of ESG reporting enhances comparability and improves transparency across organizations. In recent years, sustainability reporting has become an essential communication tool between corporations and stakeholders, with frameworks such as GRI, the Task Force on Climate-related Financial Disclosures (TCFD), and the Carbon Disclosure Project (CDP) being widely adopted (Diwan & Amarayil Sreeraman, 2024). However, whether hospitals adopt these international standards significantly affects the consistency and comprehensiveness of their reports. Therefore, investigating the consistency of ESG reporting, trends in standardization, and their impact on sustainability in healthcare institutions will contribute to enhancing the long-term sustainability and transparency of the healthcare industry.

Methods

This study employs a **secondary data analysis** approach to examine the consistency and differences in ESG reports published by healthcare institutions in Taiwan. The methodology includes the following steps:

- 1. Study Subjects:** Based on the **National Health Insurance Administration (NHIA)** database of contracted healthcare institutions (National Health Insurance Administration, 2025), the study covers **28 medical centers, 84 regional hospitals, and 352 district hospitals**, totaling **464 hospitals**.
- 2. Data Collection:** Among the 464 hospitals listed in the National Health Insurance Administration database, this study identified 30 hospitals that had publicly disclosed ESG reports between 2022 and 2024. These 30 reports form the primary dataset for analysis in this study. The hospitals were classified by level and assessed for compliance with international ESG standards (GRI, SASB, TCFD) and third-party certification.

The official websites of individual hospitals and the open-access ESG report repositories from the Executive Yuan's Non-financial Disclosure Database (<https://esgreport.org.tw/>) were used as primary data sources for report collection.

Additionally, to explore the relationship between financial performance and ESG reporting, the study examined whether the top ten hospitals by overall and core business profitability in 2022 had published ESG reports. This comparison was intended to illustrate whether profitable hospitals were more likely to disclose ESG information.

3. **Data Analysis:** A **content analysis** approach was applied to evaluate the ESG disclosure contents of hospitals. The study compared ESG disclosures across the three primary dimensions—**environmental, social, and governance (ESG)**—and analyzed standardization trends. Additionally, the study examined the ESG reporting status of **the top ten hospitals in terms of overall profitability and core business profitability in 2022** to explore the relationship between financial performance and ESG disclosure.
4. **Statistical Analysis: Descriptive statistical analysis** was conducted to summarize the **current status and trends** of ESG report publications among Taiwanese hospitals. Descriptive statistics (e.g., frequency and percentage) were performed using Microsoft Excel 2021 to summarize ESG report publication status and compliance rates. No inferential statistics or hypothesis testing were conducted, as this study focused on descriptive comparisons rather than causal relationships.

In summary, this study examined 464 hospitals and identified 30 with published ESG reports. Of these, reports were analyzed for compliance with ESG standards such as GRI, SASB, and TCFD. Furthermore, top-performing hospitals were assessed separately to determine whether higher profitability correlated with ESG reporting practices.

Results

1. ESG Report Publication Status

Of the 464 hospitals in Taiwan, only 30 (6.5%) had published ESG reports on their official websites between 2022 and 2024. These 30 reports were used for detailed content analysis in this study. This indicates that the overall emphasis on ESG reporting among Taiwanese healthcare institutions remains limited. Additionally, medical centers exhibited a significantly higher ESG reporting rate compared to regional and district hospitals, suggesting that larger hospitals are more capable of allocating resources toward ESG report preparation. To further understand the influence of financial performance, we also examined ESG report publication status among the top 10 most profitable hospitals.

2. Relationship Between Financial Performance and ESG Reporting

An analysis of the top ten hospitals in terms of overall profitability and core business profitability in 2022, based on data from the National Health Insurance Administration (NHIA), revealed the following:

(1) Among the top ten hospitals by overall profitability, only eight published ESG reports, indicating that even financially strong hospitals do not necessarily disclose ESG information proactively (Table 1 & Table 2).

Table 1. ESG Sustainability Report Disclosure Status of the Top 10 Hospitals in Taiwan by Overall Profit in 2022

Hospital	Accreditation Level	NHI Region	2022 (billion NTD)	ESG Sustainability Report Published	Latest Publication Year
Linkou Chang Gung	Med. Center	Northern	93.93	✓	2022
Kaoping Gung	Med. Center	Kaoping	71.91	✓	2022
China Medical University	Med. Center	Central	30.62	✓	2022
Keelung Gung	Reg. Hospital	Taipei	26.59	✓	2022
Taoyuan Gung	Dis. Hospital	Northern	22.34	✓	2022
National Cheng Kung University	Med. Center	Southern	19.51		
National Taiwan University	Med. Center	Taipei	19.03		
Taichung General	Veterans Med. Center	Central	17.64	✓	2023
Taipei General	Veterans Med. Center	Taipei	17.10	✓	2023
Kaoping University	Med. Center	Kaoping	14.73	✓	2023

Source: NHI public financial reports of healthcare institutions and compilation of ESG reports from hospital websites (survey period: February 2025).

Table 2. ESG Sustainability Report Disclosure Status of the Top 10 Hospitals in Taiwan by Core Business Profit in 2022

Hospital	Accreditation Level	NHI Region	2022 (billion NTD)	ESG Sustainability Report Published	Latest Publication Year
China Medical University Hospital	Med. Center	Central	25.55	✓	2022
Kaoping Medical University Hospital	Med. Center	Kaoping	12.33	✓	2023
Taichung Veterans General Hospital	Med. Center	Central	10.65	✓	2023
Hsinchu Mackay Memorial Hospital	Reg. Hospital	Northern	9.03		
Shuang Ho Hospital	Reg. Hospital	Taipei	8.14	✓	2023
Yang Ming Hospital	Dis. Hospital	Southern	7.25		
Chi Mei Hospital	Med. Center	Southern	6.85		
Taipei Mackay Memorial Hospital	Med. Center	Taipei	6.52		
Kaoping Chang Gung Hospital	Med. Center	Kaoping	6.27	✓	2022
Chiayi Christian Hospital	Reg. Hospital	Southern	6.09		

Source: NHI public financial reports of healthcare institutions and compilation of ESG reports from hospital websites (survey period: February 2025).

- (2) Among the top ten hospitals by core business profitability, only five published ESG reports, further confirming that better financial performance does not necessarily correlate with active ESG disclosure.
- (3) Hospitals with third-party certification were predominantly medical centers, suggesting that these institutions place greater emphasis on the credibility and transparency of ESG reporting.
- (4) Overall, there was no significant positive correlation between hospital profitability and ESG disclosure rates, indicating that ESG reporting decisions may be influenced by other factors, such as regulatory requirements and societal pressures.

Despite strong financial performance, many hospitals have yet to fully implement ESG disclosure, reflecting room for improvement in the emphasis on ESG practices among Taiwanese healthcare institutions.

3. Compliance with ESG Standards

An analysis of the 30 hospitals that published ESG reports yielded the following findings (Table 3):

Table 3. ESG Sustainability Reports Published by Taiwanese Hospitals from 2022 to 2024

No .	Accreditation Level	Ownership	Region	Latest Report Year	Publication Frequency	GR I	SAS B	TCF D	Assurance
1	Med. Center	Private	Taipei	2023	Annually	✓	✓	✓	✓
2	Med. Center	Private	Taipei	2023		✓			
3	Med. Center	Private	Kaoping	2023	Annually	✓	✓		✓
4	Med. Center	Private	Taipei	2023		✓	✓	✓	
5	Med. Center	Public	Kaoping	2022	2 years	✓			
6	Med. Center	Public	Central	2023	Annually	✓			✓
7	Med. Center	Public	Taipei	2023					
8	Med. Center	Foundation	Taipei	2021		✓			
9	Med. Center	Foundation	Central	2022	2 years	✓	✓		✓
10	Med. Center	Foundation	Taipei	2023	2 years	✓	✓		✓
11	Med. Center	Foundation	Taipei	2022	2 years	✓	✓	✓	✓
12	Med. Center	Foundation	Northern	2022	2 years	✓	✓	✓	✓
13	Med. Center	Foundation	Kaoping	2022	2 years	✓	✓	✓	✓
14	Reg. Hospital	Public	Southern	2022	2 years	✓			
15	Reg. Hospital	Public	Northern	2021		✓			
16	Reg. Hospital	Public	Taipei	2023	Annually	✓	✓	✓	✓
17	Reg. Hospital	Public	Southern	2023		✓		✓	
18	Reg. Hospital	Public	Central	2023	2 years	✓			
19	Reg. Hospital	Association	Southern	2022	2 years	✓	✓		

Table 3. ESG Sustainability Reports Published by Taiwanese Hospitals from 2022 to 2024

No.	Accreditation Level	Ownership	Region	Latest Report Year	Publication Frequency	GRI	SASB	TCFD	Assurance
20	Reg. Hospital	Association	Central	2023	2 years	✓	✓	✓	✓
21	Reg. Hospital	Foundation	Kaoping	2023	Annually	✓	✓		
22	Reg. Hospital	Foundation	Northern	2023		✓	✓	✓	✓
23	Reg. Hospital	Foundation	Central	2023		✓	✓		
24	Reg. Hospital	Foundation	Taipei	2022	2 years	✓	✓	✓	✓
25	Reg. Hospital	Foundation	Taipei	2022	2 years	✓	✓	✓	✓
26	Reg. Hospital	Foundation	Southern	2022	2 years	✓	✓	✓	✓
27	Dist. Hospital	Public	Kaoping	2022	2 years	✓			
28	Dist. Hospital	Foundation	Northern	2022	2 years	✓	✓	✓	✓
29	Dist. Hospital	Foundation	Southern	2022	2 years	✓	✓	✓	✓
30	Dist. Hospital	Foundation	Kaoping	2022	2 years	✓	✓	✓	✓
Number of Hospitals Compliant with Each Standard:						29	20	15	17

- (1) 29 hospitals complied with GRI standards, making it the most widely adopted framework among healthcare institutions.
- (2) 20 hospitals adhered to SASB standards, indicating that some hospitals are paying attention to industry-specific ESG indicators.
- (3) 15 hospitals followed TCFD standards, reflecting a growing awareness of the impact of climate change on healthcare institutions.
- (4) 17 hospitals obtained third-party certification, demonstrating that some institutions prioritize the reliability and credibility of ESG information.

Further analysis revealed that medical centers were more likely than regional and district hospitals to adopt multiple ESG standards in their reports. In contrast, regional and district hospitals had more limited ESG disclosures, suggesting that resource availability may be a key factor influencing the depth of ESG reporting.

4. Analysis of ESG Disclosure Levels

An examination of ESG reports published by Taiwanese hospitals between 2022 and 2024 revealed significant differences in disclosure levels across GRI and SASB indicators:

4.1 GRI Indicator Disclosure (Table 4)

- (1)26 hospitals disclosed detailed organizational information, reporting periods, and sustainability strategies.
- (2)25 hospitals provided data on activities, value chains, and non-employee workforce figures.
- (3)23 hospitals disclosed remuneration policies and annual total compensation ratios, but few detailed their salary determination processes.

Table 4. Number of ESG Sustainability Reports Published by Taiwanese Hospitals from 2022 to 2024 Based on GRI 2021 Standards

Contents		Standards(index)		Hospitals Disclosed
GRI 1	Foundation 2021	GRI Standards		26
GRI 2 : General Disclosures 2021	The organization and its reporting practices	2-1	Organizational details	26
		2-2	Entities included in the organization's sustainability reporting	26
		2-3	Reporting period, frequency and contact point	26
		2-4	Restatements of information	13
		2-5	External assurance	25
	Activities and workers	2-6	Activities, value chain and other business relationships	25
		2-7	Employees	26
		2-8	Workers who are not employees	25
	Governance	2-9	Governance structure and composition	26
		2-10	Nomination and selection of the highest governance body	26
		2-11	Chair of the highest governance body	26
		2-12	Role of the highest governance body in overseeing the management of impacts	26
		2-13	Delegation of responsibility for managing impacts	26

Table 4. Number of ESG Sustainability Reports Published by Taiwanese Hospitals from 2022 to 2024 Based on GRI 2021 Standards

Contents	Standards(index)	Hospitals Disclosed
	2-14 Role of the highest governance body in sustainability reporting	26
	2-15 Conflicts of interest	14
	2-16 Communication of critical concerns	25
	2-17 Collective knowledge of the highest governance body	12
	2-18 Evaluation of the performance of the highest governance body	12
	2-19 Remuneration policies	23
	2-20 Process to determine remuneration	24
	2-21 Annual total compensation ratio	23
Strategy, policies and practices	2-22 Statement on sustainable development strategy	26
	2-23 Policy commitments	26
	2-24 Embedding policy commitments	26
	2-25 Processes to remediate negative impacts	26
	2-26 Mechanisms for seeking advice and raising concerns	25
	2-27 Compliance with laws and regulations	26
	2-28 Membership associations	24
Stakeholder engagement	2-29 Approach to stakeholder engagement	26
	2-30 Collective bargaining agreements	12
GRI 3 : Material Topics 2021	Disclosures on material topics 3-1 Process to determine material topics	24
	3-2 List of material topics	24
	3-3 Management of material topics	24

4.2 SASB Indicator Disclosure (Table 5)

- (1)21 hospitals reported total energy consumption and electronic medical record (EMR) adoption rates.
- (2)20 hospitals disclosed patient privacy protection policies and data security measures.
- (3)19 hospitals provided waste management data and carbon emissions strategies.

These findings suggest that Taiwanese hospitals tend to disclose more comprehensive information on environmental and social aspects, but gaps remain in salary transparency, employee development policies, and carbon neutrality initiatives.

Table 5. Number of ESG Sustainability Reports Published by Taiwanese Hospitals from 2022 to 2024 Based on SASB Standards

Sustainability Topics	Disclosure	Metrics	Hospitals Disclosed
Energy Management	HC-DY130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	21
Waste Management	HC-DY150a.1	Total amount of medical waste: percentage (a) incinerated, (b) recycled or treated and (c) landfilled	21
	HC-DY150a.2	Total amount of: (1) hazardous and (2) non-hazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated and (c) landfilled	19
	HC-DY230a.2	Description of policies and practices to secure customers' personal health data records and other personal data	21
Patient Privacy & Electronic Health Records	HC-DY230a.3	(1) Number of data breaches, (2) percentage involving (a) personal data only and (b) personal health data, (3) number of customers affected in each category, (a) personal data only and (b)personal health data	20
	HC-DY230a.4	Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	20
Access for Low-Income Patients	HC-DY240a.1	Discussion of strategy to manage the mix of patient insurance status	12
	HC-DY240a.2	(DSH) Amount of Medicare Disproportionate Share Hospital (DSH) adjustment payments received	3
Quality of Care & Patient Satisfaction	HC-DY250a.2	Number of serious reportable events	7
	HC-DY250a.3	Hospital-acquired condition rates per hospital	2
	HC-DY250a.4	Number of (1) unplanned and (2) total readmissions per hospital	7
Management	HC-	Description of policies and practices to	18

Sustainability Topics	Disclosure	Metrics	Hospitals Disclosed
of Controlled Substances	DY260a.1	manage the number of prescriptions issued for controlled substances	
	HC-DY270a.1	Description of policies or initiatives to ensure that patients are adequately informed about price before undergoing a procedure	10
	HC-DY270a.2	Discussion of how pricing information for services is made publicly available	9
Pricing & Billing Transparency	HC-DY270a.3	Number of the entity's 25 most common services for which pricing information is publicly available, percentage of total services performed (by volume) that these represent	7
Workforce Health & Safety	HC-DY320a.1	Total recordable incident rate (TRIR) for (a) direct employees and (b) contract employees	20
Employee Recruitment, Development & Retention	HC-DY330a.1	(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-physician health care practitioners, and (c) all other employees	21
Climate Change Impacts on Human Health & Infrastructure	HC-DY450a.1	Description of policies and practices to address: (1) the physical risks because of an increased frequency and intensity of extreme weather events, (2) changes in the morbidity and mortality rates of illnesses and diseases associated with climate change and (3) emergency preparedness and response	19
Fraud & Unnecessary Procedures	HC-DY510a.1	Total amount of monetary losses as a result of legal proceedings associated with medical fraud	17
Activity Metrics	HC-DY-000.A	Number of facilities	15
Activity Metrics	HC-DY-000.A	Number of beds	15
Activity Metrics	HC-DY-000.B	Number of inpatient admissions	15
Activity	HC-DY-	Number of outpatient visits	15

Sustainability Topics	Disclosure Metrics	Hospitals Disclosed
Metrics	000.B	

Discussion

The findings of this study indicate that the proportion of ESG report disclosures among Taiwanese healthcare institutions remains relatively low, with significant variations in the standardization of reported content. While some hospitals have adopted international standards such as GRI and SASB, many have yet to establish a comprehensive ESG reporting framework.

Although the study primarily analyzed 30 published ESG reports, the additional comparison with Taiwan's top ten most profitable hospitals highlights a key insight: financial performance alone does not guarantee ESG disclosure practices.

Further analysis suggests that medical centers exhibit a higher ESG reporting rate and compliance with standards compared to regional and district hospitals. This highlights that resource accessibility and organizational governance structures may be key factors influencing ESG disclosure levels. Additionally, the ESG reporting rate among highly profitable hospitals remains relatively low, indicating that financial performance does not necessarily correlate positively with ESG disclosure.

This study also found that the level of disclosure across the three ESG dimensions (environmental, social, and governance) is uneven. While most hospitals disclose corporate governance and reporting principles, environmental indicators (e.g., carbon emissions, energy management) and social aspects (e.g., employee development, salary transparency) require further improvements. In contrast, topics such as patient safety, healthcare quality, and privacy protection are more commonly included in reports, reflecting that hospitals tend to prioritize issues directly related to core healthcare services.

From a policy perspective, there are currently no mandatory ESG disclosure regulations for healthcare institutions in Taiwan. However, as global sustainability governance trends evolve, it is expected that future policies may require hospitals to enhance the completeness and transparency of their ESG disclosures. Healthcare institutions should proactively strengthen their internal ESG management mechanisms to align with future regulatory requirements and enhance their international competitiveness.

This finding aligns with prior research noting inconsistencies in ESG practices across organizations due to resource constraints and varying governance structures (Tommasetti et al., 2020; Diwan & Sreeraman, 2024).

Globally, countries such as the United States impose stricter ESG disclosure requirements on healthcare institutions, with many hospitals adopting SASB standards. In contrast, the European

Union emphasizes the TCFD framework to address climate change risks. Compared to these regions, Taiwanese hospitals have a lower adoption rate of TCFD standards, suggesting room for improvement in environmental risk management.

Government regulatory policies will directly impact the depth and standardization of ESG disclosures in hospitals. If stricter sustainability reporting requirements are introduced in the future—such as incorporating ESG reporting into hospital accreditation criteria—this may drive more hospitals to adopt international standards and enhance the comprehensiveness of their ESG disclosures.

Conclusion

This study analyzed ESG reports from Taiwanese healthcare institutions and found that overall disclosure rates remain low, with considerable variation in standardization. While some hospitals follow international frameworks such as GRI, SASB, and TCFD, many have yet to fully disclose ESG-related information. Notably, environmental aspects (e.g., carbon emissions, energy management) and social aspects (e.g., salary transparency, workplace diversity) exhibit significant gaps in disclosure, indicating an imbalanced development of ESG practices among Taiwanese hospitals.

Furthermore, the findings suggest that hospital size and financial performance are not directly correlated with ESG disclosure rates. Some highly profitable hospitals have yet to publish ESG reports, while some smaller hospitals actively engage in ESG disclosure. This implies that ESG reporting is influenced not only by financial resources but also by hospital management strategies and policy directions.

In an international comparison, healthcare institutions in Western countries are more advanced in ESG reporting standardization, particularly in environmental risk disclosure (e.g., TCFD) and social responsibility (e.g., fair compensation and patient rights protection). In contrast, Taiwanese hospitals show a lower level of attention to environmental sustainability issues. Strengthening initiatives such as carbon neutrality programs and energy optimization strategies will enhance their international competitiveness.

1. Research Recommendations

1.1 Government Role and Policy Initiatives

The government should establish clear ESG disclosure standards and evaluation criteria, integrating ESG into hospital accreditation systems to enhance sustainability awareness.

Policy incentives (e.g., subsidy programs, tax reductions) should be introduced to encourage hospitals to adopt international ESG standards and improve transparency in ESG disclosures. Stricter environmental regulations should be enforced, requiring hospitals to provide detailed carbon emissions and energy usage reports to align with global sustainability trends.

1.2 Hospital Management Strategies

Hospitals should proactively reference international standards (e.g., GRI, SASB, TCFD) to improve ESG report consistency and comparability.

In environmental governance, hospitals should implement energy-saving and carbon reduction strategies, such as solar power generation and smart energy management systems, to minimize their carbon footprint.

In the social dimension, hospitals should enhance salary transparency, enforce employee training and occupational safety measures, and strengthen patient privacy and rights protection.

Hospitals should expand ESG disclosure in underreported areas (e.g., healthcare resource equity and patient satisfaction) through internal monitoring mechanisms and data collection initiatives.

2. Future Research Directions

For future research, comparative studies can be conducted on different types of healthcare institutions (public hospitals, private hospitals, nonprofit hospitals) to explore how different business models impact ESG disclosure. Additionally, future research could analyze the relationship between ESG disclosure and hospital resource allocation, assessing whether ESG practices contribute to improving healthcare efficiency and reducing operational costs.

3. Summary

This study reveals that Taiwanese healthcare institutions still have significant room for improvement in ESG reporting and standardization. The government should implement policies to guide hospitals in establishing a more comprehensive ESG reporting framework, while hospital administrators should actively adopt international standards to enhance transparency and disclosure depth.

Future research should further investigate the long-term impact of ESG reporting on hospital performance and sustainability, ensuring that healthcare institutions can achieve both social value and long-term sustainable development goals.

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